



KAMUYU AYDINLATMA PLATFORMU

KOCAER ÇELİK SANAYİ VE TİCARET A.Ş. Financial Report Consolidated 2025 - 2. 3 Monthly Notification

General Information About Financial Statements



**MERKEZİ KAYIT
İSTANBUL**
Türkiye Sermaye Piyasası - Merkezi
Saklama ve Veri Depolama Kuruluşu

Independent Audit Company	GÜRELİ YEMİNLİ MALİ MÜŞAVİRLİK VE BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Kocaer Çelik Sanayi ve Ticaret Anonim Şirketi Genel Kurulu'na;

Giriş

Kocaer Çelik Sanayi ve Ticaret A.Ş.'nin ve bağlı ortaklıklarının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2025 tarihli ilişikteki konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait konsolide kar veya zarar tablosunun, konsolide kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem konsolide finansal bilgilerin Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem konsolide finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı'na ("SBDS") 2410 "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi" uygun olarak yürütülmüştür. Ara dönem finansal bilgilere ilişkin sınırlı denetim, başta finans ve muhasebe konularından sorumlu kişiler olmak üzere ilgili kişilerin sorgulanması ve analitik prosedürler ile diğer sınırlı denetim prosedürlerinin uygulanmasından oluşur. Ara dönem finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartları'na uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem konsolide finansal bilgilerin, Grup'un 30 Haziran 2025 tarihi itibarıyla konsolide finansal durumunun, konsolide finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin konsolide nakit akışlarının TMS 34'e uygun olarak, tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

An Independent Member of BAKER TILLY INTERNATIONAL

GÜRELİ YEMİNLİ MALİ MÜŞAVİRLİK VE BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.

DR. HAKKI DEDE

Sorumlu Ortak Başdenetçi

İstanbul, 11 Ağustos 2025



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	6	1.790.263.130	3.004.923.142
Financial Investments		817.570.960	581.707.676
Financial Assets at Fair Value Through Profit or Loss	7	817.570.960	581.707.676
Other Financial Assets Measured at Fair Value Through Profit or Loss	7	817.570.960	581.707.676
Trade Receivables	10	3.713.712.175	3.706.577.189
Trade Receivables Due From Unrelated Parties	10	3.713.712.175	3.706.577.189
Other Receivables	11	751.735.891	657.660.537
Other Receivables Due From Related Parties	11-37	94.373.355	87.466.954
Other Receivables Due From Unrelated Parties	11	657.362.536	570.193.583
Inventories	13	3.980.831.295	3.497.364.827
Prepayments	15	298.184.510	271.316.838
Prepayments to Unrelated Parties	15	298.184.510	271.316.838
Current Tax Assets	25	681.946	15.180.174
Other current assets	26	281.406.343	234.548.711
Other Current Assets Due From Unrelated Parties	26	281.406.343	234.548.711
SUB-TOTAL		11.634.386.250	11.969.279.094
Total current assets		11.634.386.250	11.969.279.094
NON-CURRENT ASSETS			
Investments in subsidiaries, joint ventures and associates	7		5.437
Other Receivables	11	5.940.580	5.940.575
Other Receivables Due From Unrelated Parties	11	5.940.580	5.940.575
Investment property	17	571.183.060	571.183.060
Property, plant and equipment	18	10.451.032.412	10.159.261.163
Land and Premises	18	3.915.013.030	3.893.564.814
Land Improvements	18	29.595.960	30.030.228
Buildings	18	1.837.881.228	1.788.216.471
Machinery And Equipments	18	2.103.269.053	2.152.819.751
Vehicles	18	246.515.349	227.668.082
Fixtures and fittings	18	69.657.179	73.262.105
Leasehold Improvements	18	787.277	1.038.552
Construction in Progress	18	2.248.312.650	1.992.623.257
Other property, plant and equipment	18	686	37.903
Right of Use Assets	14	197.149.241	244.415.007
Intangible assets and goodwill	19	7.200.314	8.466.805
Other intangible assets	19	7.200.314	8.466.805
Prepayments	15	148.445.496	135.555.273
Prepayments to Unrelated Parties	15	148.445.496	135.555.273
Total non-current assets		11.380.951.103	11.124.827.320
Total assets		23.015.337.353	23.094.106.414
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		1.579.071.641	1.811.472.028
Current Borrowings From Unrelated Parties		1.579.071.641	1.811.472.028
Bank Loans	8	1.526.613.258	1.758.451.369
Lease Liabilities	8	31.565.448	35.124.262
Other short-term borrowings	8	20.892.935	17.896.397
Current Portion of Non-current Borrowings	8	3.303.627.034	1.867.336.450
Current Portion of Non-current Borrowings from Unrelated Parties	8	3.303.627.034	1.867.336.450
Bank Loans	8	3.303.627.034	1.867.336.450
Trade Payables	10	5.012.321.944	5.040.360.973
Trade Payables to Unrelated Parties	10	5.012.321.944	5.040.360.973
Employee Benefit Obligations	20	101.404.526	100.831.957
Other Payables	11	239.565.414	58.212.917
Other Payables to Related Parties	11-37	225.000	37.858
Other Payables to Unrelated Parties	11	239.340.414	58.175.059

Deferred Income Other Than Contract Liabilities	15	345.150.061	500.232.921
Deferred Income Other Than Contract Liabilities from Unrelated Parties	15	345.150.061	500.232.921
Current tax liabilities, current	35	1.893.460	533.321
Current provisions	22	77.713.358	68.523.186
Current provisions for employee benefits	22-24	24.337.216	19.761.781
Other current provisions	22	53.376.142	48.761.405
SUB-TOTAL		10.660.747.438	9.447.503.753
Total current liabilities		10.660.747.438	9.447.503.753
NON-CURRENT LIABILITIES			
Long Term Borrowings		530.447.145	1.777.019.589
Long Term Borrowings From Unrelated Parties	8	530.447.145	1.777.019.589
Bank Loans	8	362.485.903	1.571.976.278
Lease Liabilities	8	167.961.242	205.043.311
Non-current provisions	24	86.359.607	76.373.777
Non-current provisions for employee benefits	24	86.359.607	76.373.777
Deferred Tax Liabilities	35	678.878.787	714.407.281
Total non-current liabilities		1.295.685.539	2.567.800.647
Total liabilities		11.956.432.977	12.015.304.400
EQUITY			
Equity attributable to owners of parent	27	11.021.581.441	11.049.032.020
Issued capital	27	1.915.000.000	1.915.000.000
Inflation Adjustments on Capital	27	1.198.684.705	1.198.684.705
Share Premium (Discount)	27	369.141.826	369.141.826
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		1.843.217.762	1.839.936.528
Gains (Losses) on Revaluation and Remeasurement	27	1.843.217.762	1.839.936.528
Increases (Decreases) on Revaluation of Property, Plant and Equipment	27	1.872.320.650	1.872.320.650
Gains (Losses) on Remeasurements of Defined Benefit Plans	27	-29.102.888	-32.384.122
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss	27	-466.295.594	-46.650.577
Exchange Differences on Translation	27	152.316.029	134.470.814
Gains (Losses) on Hedge	27	-618.611.623	-181.121.391
Gains (Losses) on Cash Flow Hedges	27	-618.611.623	-181.121.391
Restricted Reserves Appropriated From Profits	27	446.516.868	444.859.005
Profit from Sales of Participation Shares or Property that will be Added to Share Capital	27	287.210.828	287.210.828
Legal Reserves	27	159.306.040	157.648.177
Prior Years' Profits or Losses	27	5.326.402.670	5.231.339.864
Current Period Net Profit Or Loss	27	388.913.204	96.720.669
Non-controlling interests	27	37.322.935	29.769.994
Total equity		11.058.904.376	11.078.802.014
Total Liabilities and Equity		23.015.337.353	23.094.106.414

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024	Current Period 3 Months 01.04.2025 - 30.06.2025	Previous Period 3 Months 01.04.2024 - 30.06.2024
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	28	10.515.493.307	10.683.086.863	5.720.285.261	5.024.415.546
Cost of sales	28	-8.355.309.138	-8.752.646.297	-4.582.192.580	-4.122.015.383
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		2.160.184.169	1.930.440.566	1.138.092.681	902.400.163
GROSS PROFIT (LOSS)		2.160.184.169	1.930.440.566	1.138.092.681	902.400.163
General Administrative Expenses	29-30	-218.124.961	-204.468.496	-118.299.420	-97.875.876
Marketing Expenses	29-30	-669.414.857	-539.625.880	-328.110.390	-238.135.180
Research and development expense	29-30	-7.346.152	-8.143.019	-3.713.136	-4.412.333
Other Income from Operating Activities	31	898.321.078	396.244.270	140.078.511	184.257.279
Other Expenses from Operating Activities	31	-925.222.296	-703.043.946	-193.883.538	-330.458.427
PROFIT (LOSS) FROM OPERATING ACTIVITIES		1.238.396.981	871.403.495	634.164.708	415.775.626
Investment Activity Income	32	216.603.494	502.697.845	96.848.879	289.470.269
Investment Activity Expenses	32	-37.441.054	-204.654	-36.693.839	17.201
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		1.417.559.421	1.373.896.686	694.319.748	705.263.096
Finance income	33	82.815.141	49.959.831	7.777.114	-12.794.172
Finance costs	33	-1.151.391.908	-737.712.523	-604.961.625	-253.068.070
Gains (losses) on net monetary position		118.257.095	-320.939.564	57.412.511	-274.800.692
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		467.239.749	365.204.430	154.547.748	164.600.162
Tax (Expense) Income, Continuing Operations	35	-73.933.392	-169.067.505	-50.569.813	-108.783.849
Current Period Tax (Expense) Income		-1.036.151	-47.788.345	-892.123	6.272.543
Deferred Tax (Expense) Income		-72.897.241	-121.279.160	-49.677.690	-115.056.392
PROFIT (LOSS) FROM CONTINUING OPERATIONS		393.306.357	196.136.925	103.977.935	55.816.313
PROFIT (LOSS)		393.306.357	196.136.925	103.977.935	55.816.313
Profit (loss), attributable to [abstract]					
Non-controlling Interests		4.393.153	2.289.876	3.669.968	1.925.225
Owners of Parent		388.913.204	193.847.049	100.307.967	53.891.088
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					
Diluted Earnings (Loss) per Share from Continuing Operations					
Pay Başına Kazanç	36	0,20310000	0,29480000	0,05240000	0,08200000

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024	Current Period 3 Months 01.04.2025 - 30.06.2025	Previous Period 3 Months 01.04.2024 - 30.06.2024
Statement of Other Comprehensive Income					
PROFIT (LOSS)	35	393.306.357	196.136.925	103.977.935	55.816.313
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		3.281.234	-6.403.621	-19.559.176	-21.655.236
Gains (Losses) on Remeasurements of Defined Benefit Plans	24	4.654.297	16.923.311	-20.314.856	12.220.993
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss			-20.696.438	-2.865.087	-32.327.269
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-1.373.063	-2.630.494	3.620.767	-1.548.960
Deferred Tax (Expense) Income	35	-1.373.063	-2.630.494	3.620.767	-1.548.960
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-417.640.160	79.848.877	-66.255.354	72.803.192
Exchange Differences on Translation of Foreign Operations		19.850.072	-16.435.180	20.475.066	-23.549.706
Gains (losses) on exchange differences on translation of Foreign Operations		19.850.072	-16.435.180	20.475.066	-23.549.706
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		-437.490.232	96.284.057	-86.730.420	96.352.898
Gains (Losses) on Cash Flow Hedges		-437.490.232	96.284.057	-86.730.420	96.352.898
OTHER COMPREHENSIVE INCOME (LOSS)		-414.358.926	73.445.256	-85.814.530	51.147.956
TOTAL COMPREHENSIVE INCOME (LOSS)		-21.052.569	269.582.181	18.163.405	106.964.269
Total Comprehensive Income Attributable to					
Non-controlling Interests		6.398.010	4.630.846	9.594.179	2.067.096
Owners of Parent		-27.450.579	264.951.335	8.569.226	104.897.173

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		393.306.357	196.136.925
Profit (Loss) from Continuing Operations		393.306.357	196.136.925
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	17-18-19	234.172.855	211.366.543
Adjustments for Impairment Loss (Reversal of Impairment Loss)	10	0	2.766.892
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	10	0	2.766.892
Adjustments for provisions	22-24	30.139.246	30.095.061
Adjustments for (Reversal of) Provisions Related with Employee Benefits	22-24	0	39.110.360
Adjustments for (Reversal of) Other Provisions		30.139.246	-9.015.299
Adjustments for Interest (Income) Expenses		-311.225.871	-322.024.453
Adjustments for Interest Income	33	20.799.054	21.403.359
Adjustments for interest expense	33	-332.024.925	-343.427.812
Adjustments for unrealised foreign exchange losses (gains)		54.613.190	-7.600.176
Adjustments for fair value losses (gains)	7	-216.603.494	-497.165.655
Adjustments for Fair Value Losses (Gains) of Financial Assets	7	-216.603.494	-497.165.655
Adjustments for Tax (Income) Expenses	35	-73.933.392	123.393.859
Adjustments Related to Gain and Losses on Net Monetary Position		31.593.073	-14.961.230
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable	10	-7.134.986	-1.084.112.041
Decrease (Increase) in Trade Accounts Receivables from Related Parties			-2.920.953
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	10	-7.134.986	-1.081.191.088
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	11-37	-126.434.758	-38.998.230
Decrease (Increase) in Other Related Party Receivables Related with Operations		0	-31.464.278
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-126.434.758	-7.533.952
Decrease (Increase) in Derivative Financial Assets		-437.490.232	236.814.164
Adjustments for decrease (increase) in inventories	13	-483.466.468	805.414.844
Decrease (Increase) in Prepaid Expenses	15	-39.757.895	-54.669.430
Adjustments for increase (decrease) in trade accounts payable	10	-28.039.029	605.056.232
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	10	-28.039.029	605.056.232
Increase (Decrease) in Employee Benefit Liabilities	20	-2.708.665	3.379.820
Adjustments for increase (decrease) in other operating payables		181.352.500	-54.678.541
Increase (Decrease) in Other Operating Payables to Related Parties		0	8.350.873
Increase (Decrease) in Other Operating Payables to Unrelated Parties		181.352.500	-63.029.414
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	15	-155.082.860	-327.680.737
Other Adjustments for Other Increase (Decrease) in Working Capital		0	56.230.055
Cash Flows from (used in) Operations			
Payments Related with Provisions for Employee Benefits	22-24	-10.963.244	-9.244.144
Income taxes refund (paid)	35	-1.360.139	-79.348.804
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Proceeds from sales of property, plant, equipment and intangible assets	18-19	0	12.383.223
Proceeds from sales of property, plant and equipment	18	0	12.383.223
Purchase of Property, Plant, Equipment and Intangible Assets	18-19	-488.021.509	-517.673.186
Purchase of property, plant and equipment	18	-487.795.379	-517.673.186
Purchase of intangible assets	19	-226.130	0

Cash Outflows from Acquisition of Investment Property	17		-304.879
Cash Outflows From Participation (Profit) Shares or Other Financial Instruments		0	-531.166.061
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		224.540.094	724.911.272
Proceeds from borrowings			379.539.853
Repayments of borrowings		-42.682.248	
Payments of Lease Liabilities	14	-44.003.529	
Interest Received	33	311.225.871	322.024.452
Other inflows (outflows) of cash			23.346.967
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-1.232.505.227	-531.678.677
Effect of exchange rate changes on cash and cash equivalents		17.845.215	-18.099.482
Net increase (decrease) in cash and cash equivalents		-1.214.660.012	-549.778.159
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	6	3.004.923.142	1.135.238.349
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6	1.790.263.130	585.460.190



Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

Footnote Reference	Equity															
	Equity attributable to owners of parent (member)													Non-controlling interests (member)		
	Issued Capital	Inflation Adjustments on Capital	Share premiums or discounts	Other Accumulated Comprehensive Income That Will Not Be Reclassified in Profit Or Loss			Other Accumulated Comprehensive Income That Will Be Reclassified in Profit Or Loss			Restricted Reserves Appropriated From Profits (member)	Retained Earnings					
				Gains/Losses on Revaluation and Remeasurement (member)		Exchange Differences on Translation	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Prior Years' Profits or Losses		Net Profit or Loss					
Increase (Decrease) on Revaluation of Property, Plant and Equipment				Gains (Losses) on Remeasurements of Defined Benefit Plans	Other Gains or Losses on Hedge											
Statement of changes in equity (abstract)																
Statement of changes in equity (line items)																
Equity at beginning of period	27	888.039.455	1.880.267.353	369.141.827	2.278.237.606	-32.800.761	134.016.471	-326.279.153			375.936.579	4.893.085.326	1.451.543.155	11.911.187.858	31.823.769	11.943.011.627
Adjustments Related to Accounting Policy Changes																
Adjustments Related to Required Changes in Accounting Policies																
Adjustments Related to Voluntary Changes in Accounting Policies																
Adjustments Related to Errors																
Other Restatements																
Restated Balances																
Transfers	27									65.997.227	1.385.545.928	-1.451.543.155				
Total Comprehensive Income (Loss)						-7.080.289	-18.099.482	96.284.057				193.847.049	264.951.335	4.630.846	269.582.181	
Profit (loss)												193.847.049	193.847.049	2.289.876	196.136.925	
Other Comprehensive Income (Loss)	27					-7.080.289	-18.099.482	96.284.057						71.104.286	2.340.970	73.445.256
Issue of equity																
Capital Decrease																
Capital Advance																
Effect of Merger or Liquidation or Division																
Effects of Business Combinations Under Common Control																
Advance Dividend Payments																
Dividends Paid																
Decrease through Other Distributions to Owners																
Increase (Decrease) through Treasury Share Transactions																
Increase (Decrease) through Share-Based Payment Transactions																
Acquisition or Disposal of a Subsidiary																
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity																
Transactions with noncontrolling shareholders																
Increase through Other Contributions by Owners																
Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied																
Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied																
Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied																
Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied																
Increase (decrease) through other changes, equity																
Equity at end of period	27	888.039.455	1.880.267.353	369.141.827	2.278.237.606	-39.881.050	115.916.989	-229.995.096			441.933.806	6.278.631.254	193.847.049	12.176.139.193	96.454.615	12.212.593.808
Statement of changes in equity (abstract)																
Statement of changes in equity (line items)																
Equity at beginning of period	27	1.915.000.000	1.198.684.705	369.141.826	1.872.320.650	-32.384.122	134.470.814	-161.121.391			444.859.005	5.231.339.864	96.720.669	11.049.032.020	29.769.994	11.078.802.014
Adjustments Related to Accounting Policy Changes																
Adjustments Related to Required Changes in Accounting Policies																
Adjustments Related to Voluntary Changes in Accounting Policies																
Adjustments Related to Errors																
Other Restatements																
Restated Balances																
Transfers	27									1.657.863	95.062.806	-96.720.669				
Total Comprehensive Income (Loss)						3.281.234	17.845.215	-437.490.232				388.913.204	-27.450.579	6.398.010	-21.052.569	
Profit (loss)	27											388.913.204	388.913.204	4.393.153	393.306.357	
Other Comprehensive Income (Loss)						3.281.234	17.845.215	-437.490.232						-416.363.783	2.004.857	-414.358.926
Issue of equity															1.154.931	1.154.931
Capital Decrease																
Capital Advance																
Effect of Merger or Liquidation or Division																
Effects of Business Combinations Under Common Control																
Advance Dividend Payments																
Dividends Paid																

Previous Period
01.01.2024 - 30.06.2024

