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KAMUYU AYDINLATMA PLATFORMU

# ATA YATIRIM MENKUL KIYMETLER A.Ş.
# Financial Report
# Consolidated
# 2025 - 2. 3 Monthly Notification

## General Information About Financial Statements

# Independet Audit Comment

| | |
|---|---|
| **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**

**Ata Yatırım Menkul Kıymetler Anonim Şirketi Genel Kurulu'na**

***Giriş***

**Ata Yatırım Menkul Kıymetler Anonim Şirketi '**nin (Şirket) ve bağlı ortaklarının ( birlikte ‘'Grup''olarak anılacaktır) ekte yer alan 30 Haziran 2025 tarihli konsolide finansal durum tablosunun, aynı tarihte sona eren altı aylık döneme ait konsolide kar veya zarar tablosunun ve diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akım tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup Yönetimi, söz konusu ara dönem konsolide finansal bilgilerin, Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardı'na ("TMS 34") 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 (SBDS) 2410 "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi"ne uygun olarak yürütülmüştür. Ara dönem konsolide 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 konsolide 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 konsolide finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

***Sonuç***

Sınırlı denetimimize göre ilişikteki ara dönem konsolide finansal bilgilerin, tüm önemli yönleriyle TMS 34 "Ara Dönem Finansal Raporlama" Standardı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

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

**An Independent Member of BAKER TILLY INTERNATIONAL**

**Şevket KARADAŞ,YMM**

**Sorumlu Ortak Başdenetçi**

**İstanbul, 19 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 | 5 | 158.626.183 | 229.045.918 |
| Financial Investments | 6 | 107.656.944 | 175.117.985 |
| Trade Receivables | 8 | 1.492.293.417 | 807.585.851 |
| Trade Receivables Due From Related Parties | 8 | 332.854.167 | 9.214.534 |
| Trade Receivables Due From Unrelated Parties | 8 | 1.159.439.250 | 798.371.317 |
| Other Receivables | 9 | 2.850.657 | 875.689 |
| Other Receivables Due From Related Parties | 9 | 900.000 | 0 |
| Other Receivables Due From Unrelated Parties | 9 | 1.950.657 | 875.689 |
| Prepayments | 10 | 10.687.317 | 17.311.875 |
| Prepayments to Unrelated Parties | 10 | 10.687.317 | 17.311.875 |
| Current Tax Assets | 11 | 2.520.290 | 9.966.932 |
| **SUB-TOTAL** | | **1.774.634.808** | **1.239.904.250** |
| **Total current assets** | | **1.774.634.808** | **1.239.904.250** |
| **NON-CURRENT ASSETS** | | | |
| Investments accounted for using equity method | | 23.497.547 | 29.688.973 |
| Investment property | 13 | 706.410.159 | 676.065.160 |
| Property, plant and equipment | 14 | 21.798.850 | 19.904.737 |
| Buildings | 14 | 6.490.064 | 4.180.080 |
| Machinery And Equipments | 14 | 13.005.052 | 15.295.100 |
| Fixtures and fittings | 14 | 693.081 | 340.960 |
| Leasehold Improvements | 14 | 1.610.653 | 88.597 |
| Right of Use Assets | 16 | 22.425.972 | 14.295.877 |
| Intangible assets and goodwill | 15 | 23.042.824 | 27.295.756 |
| Other intangible assets | 15 | 23.042.824 | 27.295.756 |
| Deferred Tax Asset | 27 | | 2.276.362 |
| Other Non-current Assets | 9 | 64.339.559 | 50.762.991 |
| Other Non-Current Assets Due From Unrelated Parties | 9 | 64.339.559 | 50.762.991 |
| **Total non-current assets** | | **861.514.911** | **820.289.856** |
| **Total assets** | | **2.636.149.719** | **2.060.194.106** |
| **LIABILITIES AND EQUITY** | | | |
| **CURRENT LIABILITIES** | | | |
| Current Borrowings | | 1.223.052.598 | 670.595.759 |
| Current Borrowings From Related Parties | | 1.223.052.598 | 670.595.759 |
| Other short-term borrowings | 7 | 1.223.052.598 | 670.595.759 |
| Current Portion of Non-current Borrowings | | 13.220.516 | 8.348.323 |
| Current Portion of Non-current Borrowings from Unrelated Parties | | 13.220.516 | 8.348.323 |
| Current Portion of other Non-current Borrowings | | 13.220.516 | 8.348.323 |
| Trade Payables | 8 | 376.194.716 | 301.909.008 |
| Trade Payables to Related Parties | 8 | 154.369 | 10.362.262 |
| Trade Payables to Unrelated Parties | 8 | 376.040.347 | 291.546.746 |
| Employee Benefit Obligations | 19 | 555.062 | 379.602 |
| Other Payables | 9 | 26.207.891 | 23.756.816 |
| Other Payables to Unrelated Parties | 9 | 26.207.891 | 23.756.816 |
| Deferred Income Other Than Contract Liabilities | 10 | 125.049 | 125.049 |
| Deferred Income Other Than Contract Liabilities from Unrelated Parties | 10 | 125.049 | 125.049 |
| Current tax liabilities, current | 22 | 5.507.662 | 5.834.532 |
| Current provisions | 20 | 263.893 | |
| Current provisions for employee benefits | 20 | 263.893 | |
| **SUB-TOTAL** | | **1.645.127.387** | **1.010.949.089** |
| **Total current liabilities** | | **1.645.127.387** | **1.010.949.089** |
| **NON-CURRENT LIABILITIES** | | | |
| Long Term Borrowings | 7 | 6.506.748 | 4.069.523 |
| Long Term Borrowings From Unrelated Parties | 7 | 6.506.748 | 4.069.523 |
| Deferred Income Other Than Contract Liabilities | 10 | 41.683 | 104.207 |
| Deferred Income Other Than Contract Liabilities from Unrelated Parties | 10 | 41.683 | 104.207 |

| | | | |
|---|---|---|---|
| Non-current provisions | 14 | 30.253.089 | 23.436.630 |
| Non-current provisions for employee benefits | 14 | 30.253.089 | 23.436.630 |
| Deferred Tax Liabilities | 27 | 73.529.252 | 86.961.243 |
| **Total non-current liabilities** | | **110.330.772** | **114.571.603** |
| **Total liabilities** | | **1.755.458.159** | **1.125.520.692** |
| EQUITY | | | |
| Equity attributable to owners of parent | | 389.618.737 | 304.286.807 |
| Issued capital | 21 | 150.000.000 | 50.000.000 |
| Inflation Adjustments on Capital | 21 | 786.970.527 | 786.970.527 |
| Share Premium (Discount) | | 1.529.225 | 1.529.225 |
| Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss | 16 | -4.834.150 | -1.772.713 |
| Gains (Losses) on Revaluation and Remeasurement | 16 | -4.834.150 | -1.772.713 |
| Gains (Losses) on Remeasurements of Defined Benefit Plans | 16 | -4.834.150 | -1.772.713 |
| Restricted Reserves Appropriated From Profits | 21 | 50.357.359 | 50.357.359 |
| Legal Reserves | 21 | 50.357.359 | 50.357.359 |
| Other reserves | 16 | 15.865.224 | 15.865.224 |
| Prior Years' Profits or Losses | 21 | -598.662.814 | -511.677.123 |
| Current Period Net Profit Or Loss | | -11.606.634 | -86.985.692 |
| Non-controlling interests | | 491.072.823 | 630.386.607 |
| **Total equity** | | **880.691.560** | **934.673.414** |
| **Total Liabilities and Equity** | | **2.636.149.719** | **2.060.194.106** |

# Statement of Profit or Loss and 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 Profit or Loss and Other Comprehensive Income** | | | | | |
| **PROFIT (LOSS)** | | | | | |
| Revenue | 17 | 8.712.800.624 | 16.004.808.230 | 4.534.360.019 | 7.227.188.764 |
| Cost of sales | 17 | -8.354.399.860 | -15.698.015.984 | -4.330.334.653 | -7.084.340.447 |
| GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS | | 358.400.764 | 306.792.246 | 204.025.366 | 142.848.317 |
| GROSS PROFIT (LOSS) | | 358.400.764 | 306.792.246 | 204.025.366 | 142.848.317 |
| General Administrative Expenses | 18 | -267.463.506 | -234.093.002 | -126.153.330 | -126.338.625 |
| Marketing Expenses | 18 | -19.941.742 | -15.752.919 | -10.366.630 | -7.419.273 |
| Research and development expense | 18 | -297.374 | -70.763 | -244.691 | -2.642 |
| Other Income from Operating Activities | 20 | 106.330.310 | 88.618.853 | 55.197.499 | 47.906.717 |
| Other Expenses from Operating Activities | 21 | -306.488 | -20.537 | -2.547.264 | 757.788 |
| PROFIT (LOSS) FROM OPERATING ACTIVITIES | | 176.721.964 | 145.473.878 | 119.910.950 | 57.752.282 |
| Share of Profit (Loss) from Investments Accounted for Using Equity Method | | -6.235.056 | 3.563.827 | -805.320 | 2.606.231 |
| PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE) | | 170.486.908 | 149.037.705 | 119.105.630 | 60.358.513 |
| Finance costs | 26 | -193.452.020 | -105.746.795 | -108.924.132 | -62.623.779 |
| Gains (losses) on net monetary position | 23 | -1.910.113 | -77.265.649 | 4.796.270 | 26.829.159 |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX | | -24.875.225 | -33.974.739 | 14.977.768 | 24.563.893 |
| Tax (Expense) Income, Continuing Operations | | 8.738.481 | -3.845.077 | 6.746.997 | 2.010.460 |
| Current Period Tax (Expense) Income | 22 | | | 241.157 | 7.571.496 |
| Deferred Tax (Expense) Income | 22 | 8.738.481 | -3.845.077 | 6.505.840 | -5.561.036 |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS | | -16.136.744 | -37.819.816 | 21.724.765 | 26.574.353 |
| PROFIT (LOSS) | | -16.136.744 | -37.819.816 | 21.724.765 | 26.574.353 |
| **Profit (loss), attributable to [abstract]** | | | | | |
| Non-controlling Interests | | -4.530.110 | 508.319 | 0 | 0 |
| Owners of Parent | | -11.606.634 | -38.328.135 | 21.724.765 | 26.574.353 |
| **Earnings per share [abstract]** | | | | | |
| **Earnings per share [line items]** | | | | | |
| **Basic earnings per share** | | | | | |
| **Diluted Earnings Per Share** | | | | | |
| **OTHER COMPREHENSIVE INCOME** | | | | | |
| Other Comprehensive Income that will not be Reclassified to Profit or Loss | | -4.834.150 | 1.494.123 | -4.834.150 | 1.965.775 |
| Gains (Losses) on Remeasurements of Defined Benefit Plans | | -6.284.395 | 1.494.123 | -6.284.395 | 2.138.087 |
| Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss | | 1.450.245 | 0 | 1.450.245 | -172.312 |
| Deferred Tax (Expense) Income | | 1.450.245 | 0 | 1.450.245 | -172.312 |
| Other Comprehensive Income That Will Be Reclassified to Profit or Loss | | 0 | | | |
| **OTHER COMPREHENSIVE INCOME (LOSS)** | | **-4.834.150** | **1.494.123** | **-4.834.150** | **1.965.775** |
| **TOTAL COMPREHENSIVE INCOME (LOSS)** | | **-20.970.894** | **-36.325.693** | **16.890.615** | **28.540.128** |
| **Total Comprehensive Income Attributable to** | | | | | |
| Non-controlling Interests | | -4.530.110 | 508.319 | -4.740.135 | 4.590.029 |
| Owners of Parent | | -16.440.784 | -36.834.012 | 21.630.750 | 23.950.099 |

# 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** | | **-544.221.310** | **-8.774.338** |
| Profit (Loss) | | -16.136.744 | -37.819.816 |
| Profit (Loss) from Continuing Operations | | -16.136.744 | -37.819.816 |
| **Adjustments to Reconcile Profit (Loss)** | | **16.312.866** | **192.366.079** |
| Adjustments for depreciation and amortisation expense | | 16.373.581 | 16.337.662 |
| Adjustments for Impairment Loss (Reversal of Impairment Loss) | | 3.117.365 | |
| Adjustments for Impairment Loss (Reversal of Impairment Loss) of Investment Properties | | 3.117.365 | |
| Adjustments for provisions | | -719.413 | 1.718.350 |
| Adjustments for (Reversal of) Provisions Related with Employee Benefits | | -719.413 | 1.718.350 |
| Adjustments for fair value losses (gains) | | -5.580.037 | 0 |
| Adjustments for Fair Value Losses (Gains) of Financial Assets | | -5.580.037 | 0 |
| Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method | | -6.235.056 | 0 |
| Adjustments for undistributed profits of associates | | -6.235.056 | 0 |
| Adjustments for Tax (Income) Expenses | 27 | -8.738.481 | 3.845.077 |
| Adjustments Related to Gain and Losses on Net Monetary Position | | 18.094.907 | 170.464.990 |
| **Changes in Working Capital** | | **-541.877.142** | **-163.320.601** |
| Decrease (Increase) in Financial Investments | | 67.461.041 | -42.153.609 |
| Adjustments for decrease (increase) in trade accounts receivable | 8 | -684.707.566 | -447.077.332 |
| Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties | 8 | -684.707.566 | -447.077.332 |
| Adjustments for Decrease (Increase) in Other Receivables Related with Operations | 9 | -15.551.537 | -16.820.011 |
| Decrease (Increase) in Other Unrelated Party Receivables Related with Operations | 9 | -15.551.537 | -16.820.011 |
| Decrease (Increase) in Prepaid Expenses | 10 | 6.624.558 | 9.231.739 |
| Adjustments for increase (decrease) in trade accounts payable | 8 | 74.285.708 | 319.629.785 |
| Increase (Decrease) in Trade Accounts Payables to Unrelated Parties | 8 | 74.285.708 | 319.629.785 |
| Increase (Decrease) in Employee Benefit Liabilities | 19 | 175.460 | -4.404.229 |
| Adjustments for increase (decrease) in other operating payables | 9 | 2.451.076 | 7.394.644 |
| Increase (Decrease) in Other Operating Payables to Unrelated Parties | 9 | 2.451.076 | 7.394.644 |
| Increase (Decrease) in Deferred Income Other Than Contract Liabilities | 10 | -62.524 | 82.611 |
| Other Adjustments for Other Increase (Decrease) in Working Capital | | 7.446.642 | 10.795.801 |
| Decrease (Increase) in Other Assets Related with Operations | | 7.446.642 | 10.795.801 |
| **Cash Flows from (used in) Operations** | | **-541.701.020** | **-8.774.338** |
| Income taxes refund (paid) | 25 | -2.520.290 | 0 |
| **CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES** | | **291.946.642** | **-143.426.654** |
| Cash Receipts from Sales of Equity or Debt Instruments of Other Entities | 7,16 | 329.665.443 | 0 |
| Purchase of Property, Plant, Equipment and Intangible Assets | | -7.373.801 | -12.497.514 |
| Purchase of intangible assets | 14,15,16 | -7.373.801 | -12.497.514 |
| Cash Outflows from Acquition of Investment Property | 13 | -30.345.000 | -130.929.140 |
| **CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES** | | **214.588.118** | **38.427.668** |
| Proceeds from borrowings | | 222.791.396 | 38.427.668 |
| Proceeds from Other Financial Borrowings | | 222.791.396 | 38.427.668 |
| Repayments of borrowings | | -8.203.278 | 0 |
| Cash Outflows from Other Financial Liabilities | 7 | -8.203.278 | 0 |
| INFLATION EFFECT | | -32.733.185 | -54.386.954 |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES | | -70.419.735 | -168.160.278 |
| Net increase (decrease) in cash and cash equivalents | | -70.419.735 | -168.160.278 |

| | | | |
|---|---|---|---|
| **CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD** | 5 | **229.045.918** | **274.269.132** |
| **CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD** | 5 | **158.626.183** | **106.108.854** |

# Statement of changes in equity [abstract]

| | |
|---|---|
| Presentation Currency | TL |
| Nature of Financial Statements | Consolidated |

| | | | Equity | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Equity attributable to owners of parent [member] | | | | | | | | | | | Non-controlling interests [member] | |
| | | Footnote Reference | 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] | Other reserves [member] | Retained Earnings | | | | |
| | | | | | | Gains/Losses on Revaluation and Remeasurement [member] | Reserve Of Gains or Losses on Hedge | Gains (Losses) on Revaluation and Reclassification | | | Prior Years' Profits or Losses | Net Profit or Loss | | | |
| | | | | | | Gains (Losses) on Remeasurements of Defined Benefit Plans | | | | | | | | | |
| Previous Period 01.01.2024 - 30.06.2024 | **Statement of changes in equity [abstract]** | | | | | | | | | | | | | | |
| | **Statement of changes in equity [line items]** | | | | | | | | | | | | | | |
| | **Equity at beginning of period** | 21 | **47.790.902** | **675.301.375** | **1.321.159** | **-2.328.959** | | | **43.505.735** | **13.706.603** | **-483.718.591** | **41.991.097** | **337.569.322** | **588.512.739** | **926.082.061** |
| | 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 | | | | | | | | | | 41.991.097 | -41.991.097 | | | |
| | Total Comprehensive Income (Loss) | | | | | | | | | | | | | | |
| | Profit (loss) | 21 | | | | | | | | | | -33.113.143 | -33.113.143 | 439.156 | -32.673.987 |
| | Other Comprehensive Income (Loss) | | | | | 1.290.831 | | | | | | | 1.290.831 | | 1.290.831 |
| | 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 | | | | | | | | | | | | | 5.564.854 | 5.564.854 |
| | **Equity at end of period** | 21 | **47.790.902** | **675.301.375** | **1.321.159** | **-1.038.128** | | | **43.505.735** | **13.706.603** | **-441.727.493** | **-33.113.143** | **305.747.010** | **594.516.749** | **900.263.759** |
| | **Statement of changes in equity [abstract]** | | | | | | | | | | | | | | |
| | **Statement of changes in equity [line items]** | | | | | | | | | | | | | | |
| | **Equity at beginning of period** | 21 | **50.000.000** | **786.970.527** | **1.529.225** | **-1.772.713** | | | **50.357.359** | **15.865.224** | **-511.677.123** | **-86.985.690** | **304.286.809** | **630.386.607** | **934.673.416** |
| | 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 | 21 | | | | | | | | | -86.985.690 | 86.985.690 | | | |
| | Total Comprehensive Income (Loss) | | | | | | | | | | | | | | |
| | Profit (loss) | | | | | -3.061.437 | | | | | | -11.606.634 | -11.606.634 | -4.530.110 | -16.136.744 |
| | Other Comprehensive Income (Loss) | | | | | | | | | | | | -3.061.437 | | -3.061.437 |
| | Issue of equity | | 100.000.000 | | | | | | | | | | 100.000.000 | | 100.000.000 |
| | Capital Decrease | | | | | | | | | | | | | | |
| | Capital Advance | | | | | | | | | | | | | | |
| | Effect of Merger or Liquidation or Division | | | | | | | | | | | | | | |
| | Effects of Business Combinations Under Common Control | | | | | | | | | | | | | | |
| | Advance Dividend Payments | | | | | | | | | | | | | | |
| | Dividends Paid | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Current Period<br>01.01.2025 - 30.06.2025 | | | | | | | | | | | | | | | |
| | 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 | | | | | | | | | | | | | -134.783.674 | -134.783.674 |
| | **Equity at end of period** | 21 | **150.000.000** | **786.970.527** | **1.529.225** | **-4.834.150** | | | **50.357.359** | **15.865.224** | **-598.662.814** | **-11.606.634** | **389.618.737** | **491.072.823** | **880.691.560** |