



## KAMUYU AYDINLATMA PLATFORMU

# BETA ENERJİ VE TEKNOLOJİ A.Ş. Financial Report Unconsolidated 2026 - 2. 3 Monthly Notification

### General Information About Financial Statements



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

## Independent Audit Comment

|                           |                            |
|---------------------------|----------------------------|
| Independent Audit Company | EREN BAĞIMSIZ DENETİM A.Ş. |
| Audit Type                | Limited                    |
| Audit Result              | Positive                   |

### BETA ENERJİ VE TEKNOLOJİ A.Ş.

### 30 HAZİRAN 2026 TARİHİNDE SONRA EREN ARA HESAP DÖNEMİNE AİT SINIRLI DENETÇİ RAPORU

Beta Enerji ve Teknoloji A.Ş.

Ortaklar ve Yönetim Kurulu Başkanlığı'na

Adana

Giriş

Beta Enerji ve Teknoloji A.Ş.'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki özet finansal tablosunun ve aynı tarihte sona eren altı aylık döneme ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynak değişim tablosunun ve özet nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem özet finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet 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 özet finansal bilgilere ilişkin bir sonuç bildirmektir.

### Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410'a "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi" uygun olarak yürütülmüştür. Ara dönem özet 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 özet finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem özet finansal bilgilerin sınırlı

denetimi, denetim řirketinin, 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 özet finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Bu bağımsız denetimi yürütüp sonuçlandıran sorumlu denetçi Nazım Hikmet'tir.

EREN Bağımsız Denetim A.Ş.

Member Firm of GRANT THORNTON International

Nazım Hikmet

Sorumlu Ortak Baş Denetçi

İstanbul, 10 Ağustos 2026

# Statement of Financial Position (Balance Sheet)

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

|                                                                                               | Footnote Reference | Current Period<br>30.06.2026 | Previous Period<br>31.12.2025 |
|-----------------------------------------------------------------------------------------------|--------------------|------------------------------|-------------------------------|
| <b>Statement of Financial Position (Balance Sheet)</b>                                        |                    |                              |                               |
| <b>Assets [abstract]</b>                                                                      |                    |                              |                               |
| <b>CURRENT ASSETS</b>                                                                         |                    |                              |                               |
| Cash and cash equivalents                                                                     | 6                  | 2.343.748.101                | 362.096.323                   |
| Financial Investments                                                                         | 7                  | 2.075                        | 0                             |
| Trade Receivables                                                                             |                    | 766.343.120                  | 928.759.326                   |
| Trade Receivables Due From Unrelated Parties                                                  | 9                  | 766.343.120                  | 928.759.326                   |
| Other Receivables                                                                             |                    | 238.662.468                  | 301.521.570                   |
| Other Receivables Due From Related Parties                                                    | 5-10               | 195.019.504                  | 278.137.061                   |
| Other Receivables Due From Unrelated Parties                                                  | 10                 | 43.642.964                   | 23.384.509                    |
| Inventories                                                                                   | 14                 | 2.315.278.901                | 1.766.932.027                 |
| Prepayments                                                                                   | 18                 | 1.532.103.501                | 1.418.215.676                 |
| Current Tax Assets                                                                            |                    | 704.076                      | 8.673.283                     |
| Other current assets                                                                          | 19                 | 84.671.826                   | 127.680.037                   |
| <b>SUB-TOTAL</b>                                                                              |                    | <b>7.281.514.068</b>         | <b>4.913.878.242</b>          |
| <b>Total current assets</b>                                                                   |                    | <b>7.281.514.068</b>         | <b>4.913.878.242</b>          |
| <b>NON-CURRENT ASSETS</b>                                                                     |                    |                              |                               |
| Financial Investments                                                                         | 7                  | 5.099.371                    | 6.005.014                     |
| Investment property                                                                           | 11                 | 11.964.238                   | 12.102.238                    |
| Property, plant and equipment                                                                 | 12                 | 5.288.757.320                | 4.824.049.629                 |
| Intangible assets and goodwill                                                                | 13                 | 666.233.917                  | 481.993.911                   |
| Prepayments                                                                                   | 18                 | 269.263.341                  | 269.263.341                   |
| Deferred Tax Asset                                                                            | 27                 | 573.510.229                  | 586.933.985                   |
| <b>Total non-current assets</b>                                                               |                    | <b>6.814.828.416</b>         | <b>6.180.348.118</b>          |
| <b>Total assets</b>                                                                           |                    | <b>14.096.342.484</b>        | <b>11.094.226.360</b>         |
| <b>LIABILITIES AND EQUITY</b>                                                                 |                    |                              |                               |
| <b>CURRENT LIABILITIES</b>                                                                    |                    |                              |                               |
| Current Borrowings                                                                            | 8                  | 1.261.228.590                | 1.475.793.281                 |
| Current Portion of Non-current Borrowings                                                     | 8                  | 1.253.540.840                | 821.667.914                   |
| Trade Payables                                                                                |                    | 2.080.816.284                | 1.816.360.919                 |
| Trade Payables to Related Parties                                                             | 5                  | 0                            | 243.833                       |
| Trade Payables to Unrelated Parties                                                           | 9                  | 2.080.816.284                | 1.816.117.086                 |
| Employee Benefit Obligations                                                                  | 17                 | 84.015.091                   | 60.036.234                    |
| Other Payables                                                                                |                    | 15.283.522                   | 120.554.291                   |
| Other Payables to Related Parties                                                             | 5-10               | 15.283.522                   | 120.554.291                   |
| Deferred Income Other Than Contract Liabilities                                               |                    | 441.972.171                  | 577.466.160                   |
| Deferred Income Other Than Contract Liabilities From Related Parties                          | 5-10               | 0                            | 437.386                       |
| Deferred Income Other Than Contract Liabilities from Unrelated Parties                        | 18                 | 441.972.171                  | 577.028.774                   |
| Current provisions                                                                            |                    | 22.294.017                   | 23.093.311                    |
| Current provisions for employee benefits                                                      | 17                 | 22.138.800                   | 19.867.004                    |
| Other current provisions                                                                      | 15                 | 155.217                      | 3.226.307                     |
| Other Current Liabilities                                                                     | 19                 | 16.840.453                   | 26.222.813                    |
| <b>SUB-TOTAL</b>                                                                              |                    | <b>5.175.990.968</b>         | <b>4.921.194.923</b>          |
| <b>Total current liabilities</b>                                                              |                    | <b>5.175.990.968</b>         | <b>4.921.194.923</b>          |
| <b>NON-CURRENT LIABILITIES</b>                                                                |                    |                              |                               |
| Long Term Borrowings                                                                          |                    | 2.338.821.751                | 1.932.895.140                 |
| Long Term Borrowings From Related Parties                                                     | 8                  | 2.338.821.751                | 1.932.895.140                 |
| Non-current provisions                                                                        |                    | 57.091.539                   | 52.855.045                    |
| Non-current provisions for employee benefits                                                  | 17                 | 57.091.539                   | 52.855.045                    |
| Deferred Tax Liabilities                                                                      | 27                 | 674.450.080                  | 584.587.190                   |
| <b>Total non-current liabilities</b>                                                          |                    | <b>3.070.363.370</b>         | <b>2.570.337.375</b>          |
| <b>Total liabilities</b>                                                                      |                    | <b>8.246.354.338</b>         | <b>7.491.532.298</b>          |
| <b>EQUITY</b>                                                                                 |                    |                              |                               |
| Equity attributable to owners of parent                                                       |                    | 5.849.988.146                | 3.602.694.062                 |
| Issued capital                                                                                | 20                 | 405.000.000                  | 350.000.000                   |
| Inflation Adjustments on Capital                                                              | 20                 | 1.030.886.713                | 1.030.886.713                 |
| Share Premium (Discount)                                                                      | 20                 | 2.145.000.000                | 0                             |
| Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss |                    | -35.072.224                  | -30.309.178                   |

|                                                           |    |                |                |
|-----------------------------------------------------------|----|----------------|----------------|
| Gains (Losses) on Revaluation and Remeasurement           |    | -35.072.224    | -30.309.178    |
| Gains (Losses) on Remeasurements of Defined Benefit Plans | 20 | -35.072.224    | -30.309.178    |
| Restricted Reserves Appropriated From Profits             | 20 | 54.366.264     | 54.366.264     |
| Prior Years' Profits or Losses                            | 20 | 2.197.750.263  | 1.118.409.598  |
| Current Period Net Profit Or Loss                         |    | 52.057.130     | 1.079.340.665  |
| Total equity                                              |    | 5.849.988.146  | 3.602.694.062  |
| Total Liabilities and Equity                              |    | 14.096.342.484 | 11.094.226.360 |

# Statement of Profit or Loss and Other Comprehensive Income

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

|                                                                                                            | Footnote Reference | Current Period<br>01.01.2026 -<br>30.06.2026 | Previous Period<br>01.01.2025 -<br>30.06.2025 | Current Period 3<br>Months<br>01.04.2026 -<br>30.06.2026 | Previous Period 3<br>Months<br>01.04.2025 -<br>30.06.2025 |
|------------------------------------------------------------------------------------------------------------|--------------------|----------------------------------------------|-----------------------------------------------|----------------------------------------------------------|-----------------------------------------------------------|
| <b>Statement of Profit or Loss and Other Comprehensive Income</b>                                          |                    |                                              |                                               |                                                          |                                                           |
| <b>PROFIT (LOSS)</b>                                                                                       |                    |                                              |                                               |                                                          |                                                           |
| Revenue                                                                                                    | 21                 | 1.939.617.839                                | 2.023.674.346                                 | 1.186.217.571                                            | 909.318.282                                               |
| Cost of sales                                                                                              |                    | -1.218.064.319                               | -1.282.648.824                                | -633.833.414                                             | -503.876.161                                              |
| GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS                                                             |                    | 721.553.520                                  | 741.025.522                                   | 552.384.157                                              | 405.442.121                                               |
| GROSS PROFIT (LOSS)                                                                                        |                    | 721.553.520                                  | 741.025.522                                   | 552.384.157                                              | 405.442.121                                               |
| General Administrative Expenses                                                                            | 23                 | -156.783.583                                 | -139.530.842                                  | -92.656.776                                              | -62.035.737                                               |
| Marketing Expenses                                                                                         | 23                 | -143.742.625                                 | -95.241.397                                   | -104.495.581                                             | -52.793.556                                               |
| Research and development expense                                                                           | 23                 | -101.184.799                                 | -61.883.509                                   | -49.728.885                                              | -36.031.468                                               |
| Other Income from Operating Activities                                                                     | 24                 | 144.467.570                                  | 163.438.942                                   | 100.542.916                                              | 83.320.054                                                |
| Other Expenses from Operating Activities                                                                   | 24                 | -256.340.957                                 | -250.032.156                                  | -220.927.113                                             | -131.842.510                                              |
| PROFIT (LOSS) FROM OPERATING ACTIVITIES                                                                    |                    | 207.969.126                                  | 357.776.560                                   | 185.118.718                                              | 206.058.904                                               |
| Investment Activity Income                                                                                 | 25                 | 98.990.716                                   | 0                                             | 12.311.839                                               | 0                                                         |
| PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)                                                            |                    | 306.959.842                                  | 357.776.560                                   | 197.430.557                                              | 206.058.904                                               |
| Finance income                                                                                             | 26                 | 77.514.909                                   | 43.159.272                                    | 41.259.926                                               | 19.697.840                                                |
| Finance costs                                                                                              | 26                 | -277.209.265                                 | -102.484.778                                  | -163.581.716                                             | -32.694.808                                               |
| Gains (losses) on net monetary position                                                                    | 31                 | 49.605.359                                   | 241.403.030                                   | -39.660.926                                              | 124.039.713                                               |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX                                                       |                    | 156.870.845                                  | 539.854.084                                   | 35.447.841                                               | 317.101.649                                               |
| Tax (Expense) Income, Continuing Operations                                                                |                    | -104.813.715                                 | -147.607.631                                  | -34.329.036                                              | -66.738.844                                               |
| Current Period Tax (Expense) Income                                                                        | 27                 | 0                                            | -8.346.485                                    | -2.704.827                                               | -1.801.358                                                |
| Deferred Tax (Expense) Income                                                                              | 27                 | -104.813.715                                 | -139.261.146                                  | -31.624.209                                              | -64.937.486                                               |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS                                                                   |                    | 52.057.130                                   | 392.246.453                                   | 1.118.805                                                | 250.362.805                                               |
| PROFIT (LOSS)                                                                                              |                    | 52.057.130                                   | 392.246.453                                   | 1.118.805                                                | 250.362.805                                               |
| <b>Profit (loss), attributable to [abstract]</b>                                                           |                    |                                              |                                               |                                                          |                                                           |
| Non-controlling Interests                                                                                  |                    | 0                                            | 0                                             | 0                                                        | 0                                                         |
| Owners of Parent                                                                                           |                    | 52.057.130                                   | 392.246.453                                   | 1.118.805                                                | 250.362.805                                               |
| <b>Earnings per share [abstract]</b>                                                                       |                    |                                              |                                               |                                                          |                                                           |
| <b>Earnings per share [line items]</b>                                                                     |                    |                                              |                                               |                                                          |                                                           |
| <b>Basic earnings per share</b>                                                                            |                    |                                              |                                               |                                                          |                                                           |
| Basic Earnings (Loss) Per Share from Continuing Operations                                                 |                    |                                              |                                               |                                                          |                                                           |
| - Sürdürülen Faaliyetlerden Sulandırılmış Pay Başına Kazanç                                                | 29                 | 0,12900000                                   | 1,12100000                                    | 0,00500000                                               | 1,15400000                                                |
| <b>Diluted Earnings Per Share</b>                                                                          |                    |                                              |                                               |                                                          |                                                           |
| <b>OTHER COMPREHENSIVE INCOME</b>                                                                          |                    |                                              |                                               |                                                          |                                                           |
| Other Comprehensive Income that will not be Reclassified to Profit or Loss                                 |                    | -4.763.046                                   | 84.253                                        | -4.620.930                                               | 108.618                                                   |
| Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss |                    | -4.763.046                                   | 84.253                                        | -4.620.930                                               | 108.618                                                   |
| Deferred Tax (Expense) Income                                                                              |                    | 1.587.682                                    | -28.083                                       | 1.540.310                                                | -36.203                                                   |
| Taxes Relating to Remeasurements of Defined Benefit Plans                                                  |                    | -6.350.728                                   | 112.336                                       | -6.161.240                                               | 144.821                                                   |
| Other Comprehensive Income That Will Be Reclassified to Profit or Loss                                     |                    | 0                                            | 0                                             | 0                                                        | 0                                                         |
| <b>OTHER COMPREHENSIVE INCOME (LOSS)</b>                                                                   |                    | <b>-4.763.046</b>                            | <b>84.253</b>                                 | <b>-4.620.930</b>                                        | <b>108.618</b>                                            |
| <b>TOTAL COMPREHENSIVE INCOME (LOSS)</b>                                                                   |                    | <b>47.294.084</b>                            | <b>392.330.706</b>                            | <b>-3.502.125</b>                                        | <b>250.471.423</b>                                        |
| <b>Total Comprehensive Income Attributable to</b>                                                          |                    |                                              |                                               |                                                          |                                                           |
| Non-controlling Interests                                                                                  |                    | 0                                            | 0                                             | 0                                                        | 0                                                         |
| Owners of Parent                                                                                           |                    | 47.294.084                                   | 392.330.706                                   | -3.502.125                                               | 250.471.423                                               |

## Statement of cash flows (Indirect Method)

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

|                                                                                                    | Footnote Reference | Current Period<br>01.01.2026 - 30.06.2026 | Previous Period<br>01.01.2025 - 30.06.2025 |
|----------------------------------------------------------------------------------------------------|--------------------|-------------------------------------------|--------------------------------------------|
| <b>Statement of cash flows (Indirect Method)</b>                                                   |                    |                                           |                                            |
| <b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>                                              |                    | <b>-13.411.222</b>                        | <b>879.644.363</b>                         |
| Profit (Loss)                                                                                      |                    | 52.057.130                                | 392.246.453                                |
| <b>Adjustments to Reconcile Profit (Loss)</b>                                                      |                    | <b>285.558.742</b>                        | <b>233.107.414</b>                         |
| Adjustments for depreciation and amortisation expense                                              |                    | 138.262.843                               | 81.439.221                                 |
| Adjustments for provisions                                                                         |                    | 11.367.555                                | 27.781.637                                 |
| Adjustments for Tax (Income) Expenses                                                              |                    | 104.813.715                               | 139.261.146                                |
| Adjustments Related to Gain and Losses on Net Monetary Position                                    |                    | 31.114.629                                | -15.374.590                                |
| <b>Changes in Working Capital</b>                                                                  |                    | <b>-349.352.806</b>                       | <b>266.955.794</b>                         |
| Adjustments for decrease (increase) in trade accounts receivable                                   |                    | 162.416.206                               | 57.654.012                                 |
| Adjustments for Decrease (Increase) in Other Receivables Related with Operations                   |                    | 105.867.313                               | 50.487.246                                 |
| Adjustments for decrease (increase) in inventories                                                 |                    | -548.346.874                              | -200.952.213                               |
| Adjustments for increase (decrease) in trade accounts payable                                      |                    | 264.455.365                               | 520.551.302                                |
| Increase (Decrease) in Employee Benefit Liabilities                                                |                    | 23.978.857                                | -11.761.529                                |
| Adjustments for increase (decrease) in other operating payables                                    |                    | -105.708.155                              | 0                                          |
| Increase (Decrease) in Deferred Income Other Than Contract Liabilities                             |                    | -135.056.603                              | -55.807.740                                |
| Other Adjustments for Other Increase (Decrease) in Working Capital                                 |                    | -116.958.915                              | -93.215.284                                |
| <b>Cash Flows from (used in) Operations</b>                                                        |                    | <b>-11.736.934</b>                        | <b>892.309.661</b>                         |
| Payments Related with Provisions for Employee Benefits                                             |                    | -1.674.288                                | -788.563                                   |
| Income taxes refund (paid)                                                                         |                    | 0                                         | -11.876.735                                |
| <b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>                                              |                    | <b>-797.293.380</b>                       | <b>-1.003.125.850</b>                      |
| Proceeds from sales of property, plant, equipment and intangible assets                            |                    | 8.154.555                                 | 0                                          |
| Purchase of Property, Plant, Equipment and Intangible Assets                                       |                    | -806.351.503                              | -1.003.388.726                             |
| Other inflows (outflows) of cash                                                                   |                    | 903.568                                   | 262.876                                    |
| <b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>                                              |                    | <b>2.823.234.846</b>                      | <b>109.097.316</b>                         |
| Proceeds from Issuing Shares or Other Equity Instruments                                           |                    | 2.200.000.000                             | 0                                          |
| Proceeds from issuing shares                                                                       |                    | 2.145.000.000                             | 0                                          |
| Proceeds from issuing other equity instruments                                                     |                    | 55.000.000                                | 0                                          |
| Proceeds from borrowings                                                                           |                    | 623.234.846                               | 109.097.316                                |
| <b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES</b> |                    | <b>2.012.530.244</b>                      | <b>-14.384.171</b>                         |
| Effect of exchange rate changes on cash and cash equivalents                                       |                    | -30.878.466                               | -5.543.426                                 |
| <b>Net increase (decrease) in cash and cash equivalents</b>                                        |                    | <b>1.981.651.778</b>                      | <b>-19.927.597</b>                         |
| <b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>                                    |                    | <b>362.096.323</b>                        | <b>64.884.271</b>                          |
| <b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>                                          |                    | <b>2.343.748.101</b>                      | <b>44.956.674</b>                          |

Previous Period  
01.01.2025 - 30.06.2025

|  |                                                                                                                                                                                                                                                      |  |             |  |               |  |   |  |             |  |  |  |  |            |  |               |  |                |  |               |  |   |               |
|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------------|--|---------------|--|---|--|-------------|--|--|--|--|------------|--|---------------|--|----------------|--|---------------|--|---|---------------|
|  | Statement of changes in equity (abstract)                                                                                                                                                                                                            |  |             |  |               |  |   |  |             |  |  |  |  |            |  |               |  |                |  |               |  |   |               |
|  | Statement of changes in equity (line items)                                                                                                                                                                                                          |  |             |  |               |  |   |  |             |  |  |  |  |            |  |               |  |                |  |               |  |   |               |
|  | Equity at beginning of period                                                                                                                                                                                                                        |  | 350.000.000 |  | 1.030.886.713 |  | 0 |  | -22.065.203 |  |  |  |  | 49.222.751 |  | 1.077.836.614 |  | 45.716.498     |  | 2.531.597.373 |  | 0 | 2.531.597.373 |
|  | 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                                                                                                                                                                                                                                            |  | 0           |  | 0             |  | 0 |  | 0           |  |  |  |  | 0          |  | 45.716.498    |  | -45.716.498    |  | 0             |  | 0 | 0             |
|  | Total Comprehensive Income (Loss)                                                                                                                                                                                                                    |  | 0           |  | 0             |  | 0 |  | 84.253      |  |  |  |  | 0          |  | 0             |  | 392.246.453    |  | 392.330.706   |  | 0 | 392.330.706   |
|  | Profit (loss)                                                                                                                                                                                                                                        |  |             |  |               |  |   |  |             |  |  |  |  |            |  |               |  |                |  |               |  |   | 0             |
|  | Other Comprehensive Income (Loss)                                                                                                                                                                                                                    |  |             |  |               |  |   |  |             |  |  |  |  |            |  |               |  |                |  |               |  |   |               |
|  | 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                                                                                                                                                                                                    |  | 0           |  | 0             |  | 0 |  | 0           |  |  |  |  | 1.864.941  |  | 3.193.507     |  | 0              |  | 5.058.448     |  | 0 | 5.058.448     |
|  | Equity at end of period                                                                                                                                                                                                                              |  | 350.000.000 |  | 1.030.886.713 |  | 0 |  | -21.980.950 |  |  |  |  | 51.087.692 |  | 1.126.746.619 |  | 392.246.453    |  | 2.928.986.527 |  | 0 | 2.928.986.527 |
|  | Statement of changes in equity (abstract)                                                                                                                                                                                                            |  |             |  |               |  |   |  |             |  |  |  |  |            |  |               |  |                |  |               |  |   |               |
|  | Statement of changes in equity (line items)                                                                                                                                                                                                          |  |             |  |               |  |   |  |             |  |  |  |  |            |  |               |  |                |  |               |  |   |               |
|  | Equity at beginning of period                                                                                                                                                                                                                        |  | 350.000.000 |  | 1.030.886.713 |  | 0 |  | -30.309.178 |  |  |  |  | 54.366.264 |  | 1.118.409.598 |  | 1.079.340.665  |  | 3.602.694.062 |  | 0 | 3.602.694.062 |
|  | 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                                                                                                                                                                                                                                            |  | 0           |  | 0             |  | 0 |  | 0           |  |  |  |  | 0          |  | 1.079.340.665 |  | -1.079.340.665 |  | 0             |  | 0 | 0             |
|  | Total Comprehensive Income (Loss)                                                                                                                                                                                                                    |  | 0           |  | 0             |  | 0 |  | -4.763.046  |  |  |  |  | 0          |  | 0             |  | 52.057.130     |  | 47.294.084    |  | 0 | 47.294.084    |
|  | Profit (loss)                                                                                                                                                                                                                                        |  |             |  |               |  |   |  |             |  |  |  |  |            |  |               |  |                |  |               |  |   |               |
|  | Other Comprehensive Income (Loss)                                                                                                                                                                                                                    |  |             |  |               |  |   |  |             |  |  |  |  |            |  |               |  |                |  |               |  |   |               |
|  | Issue of equity                                                                                                                                                                                                                                      |  | 55.000.000  |  | 0             |  | 0 |  | 0           |  |  |  |  | 0          |  | 0             |  | 0              |  | 55.000.000    |  | 0 | 55.000.000    |
|  | 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>01.01.2026 - 30.06.2026 |                                                                                                                                                                                                                                                      |  |             |               |               |             |  |  |            |               |            |               |   |               |
|                                           | Decrease through Other Distributions to Owners                                                                                                                                                                                                       |  |             |               |               |             |  |  |            |               |            |               |   |               |
|                                           | Increase (Decrease) through Treasury Share Transactions                                                                                                                                                                                              |  |             |               |               |             |  |  |            |               |            |               |   |               |
|                                           | Increase (Decrease) through Share-Based Payment Transactions                                                                                                                                                                                         |  | 0           | 0             | 2.145.000.000 | 0           |  |  | 0          | 0             | 0          | 2.145.000.000 | 0 | 2.145.000.000 |
|                                           | 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                                                                                                                                                                                                                              |  | 405.000.000 | 1.030.886.713 | 2.145.000.000 | -35.072.224 |  |  | 54.366.264 | 2.197.750.263 | 52.057.130 | 5.849.988.146 | 0 | 5.849.988.146 |