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KAMUYU AYDINLATMA PLATFORMU

# BESLER GIDA VE KİMYA SANAYİ VE TİCARET A.Ş.
# Financial Report
# Consolidated
# 2026 - 2. 3 Monthly Notification

## General Information About Financial Statements

Financial Report

# Independent Audit Comment

| | |
|---|---|
| **Independent Audit Company** | DRT BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş. |
| **Audit Type** | Limited |
| **Audit Result** | Positive |

**(CONVENIENCE TRANSLATION OF THE REPORT ON REVIEW OF INTERIM CONDENSED FINANCIAL INFORMATION ORIGINALLY ISSUED IN TURKISH)**

**REPORT ON REVIEW OF CONDENSED CONSOLIDATED INTERIM**

**CONDENSED FINANCIAL INFORMATION**

**To the General Assembly of Besler Gıda ve Kimya Sanayi ve Ticaret A.Ş.**

*Introduction*

We have reviewed the accompanying interim condensed consolidated statement of financial position of Besler Gıda ve Kimya Sanayi ve Ticaret A.Ş. ("the Company") and its subsidiaries (together will be referred as "the Group") as of 30 June 2026 and the related interim condensed consolidated statements of profit or loss and other comprehensive income, interim condensed consolidated changes in equity and interim condensed consolidated cash flows for the six-month period then ended. Group management is responsible for the preparation and fair presentation of this interim condensed consolidated financial information in accordance with Turkish Accounting Standards 34 "Interim Financial Reporting" Standard. Our responsibility is to express a conclusion on this interim condensed consolidated financial information based on our review.

*Scope of Review*

We conducted our review in accordance with Independent Auditing Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of condensed interim consolidated financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Independent Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

*Other matter*

The independent audit of the consolidated financial statements of the Group for the year ended 31 December 2025, and the limited review of the condensed interim consolidated financial information for the six-month period ended 30 June 2025, were performed by another audit firm. An unmodified opinion and an unmodified conclusion were issued in their independent auditor's report dated 11 March 2026 and independent review report dated 15 August 2025, respectively.

*Conclusion*

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim condensed consolidated financial information is not prepared, in all material respects, in accordance with TAS 34 "Interim Financial Reporting".

DRT BAGIMSIZ DENETIM VE SERBEST MUHASEBECI MALİ MÜŞAVİRLİK A.Ş.

Member of **DELOITTE TOUCHE TOHMATSU LIMITED**

Gülşen Tiryaki Sönmez

Partner

İstanbul, 19 August 2026

# Statement of Financial Position (Balance Sheet)

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

| | Footnote Reference | Current Period 30.06.2026 | Previous Period 31.12.2025 |
|---|---|---|---|
| **Statement of Financial Position (Balance Sheet)** | | | |
| **Assets [abstract]** | | | |
| **CURRENT ASSETS** | | | |
| Cash and cash equivalents | 26 | 5.185.981.315 | 3.439.891.140 |
| Trade Receivables | 5 | 5.730.095.367 | 5.940.206.424 |
| Trade Receivables Due From Related Parties | 4,5 | 2.763.829.591 | 2.919.202.976 |
| Trade Receivables Due From Unrelated Parties | 5 | 2.966.265.776 | 3.021.003.448 |
| Other Receivables | 6 | 11.006.991.745 | 13.716.474.814 |
| Other Receivables Due From Related Parties | 4,6 | 10.768.253.303 | 13.543.812.191 |
| Other Receivables Due From Unrelated Parties | 6 | 238.738.442 | 172.662.623 |
| Inventories | 7 | 4.884.487.067 | 5.822.971.859 |
| Prepayments | | 553.047.115 | 357.850.171 |
| Prepayments to Unrelated Parties | 8 | 553.047.115 | 357.850.171 |
| Current Tax Assets | 22 | 68.465.109 | 4.039.855 |
| Other current assets | 15 | 547.894.512 | 657.184.391 |
| **SUB-TOTAL** | | **27.976.962.230** | **29.938.618.654** |
| **Total current assets** | | **27.976.962.230** | **29.938.618.654** |
| **NON-CURRENT ASSETS** | | | |
| Other Receivables | 6 | 3.458.878 | 3.474.036 |
| Other Receivables Due From Unrelated Parties | 6 | 3.458.878 | 3.474.036 |
| Investment property | 9 | 3.928.969.874 | 3.928.969.874 |
| Property, plant and equipment | 10 | 13.100.184.838 | 13.390.016.971 |
| Right of Use Assets | | 113.407.992 | 82.681.590 |
| Intangible assets and goodwill | 11 | 535.935.825 | 522.546.919 |
| Prepayments | 8 | 105.456.015 | 95.853.152 |
| Deferred Tax Asset | 22 | 13.579.526 | 122.543.865 |
| **Total non-current assets** | | **17.800.992.948** | **18.146.086.407** |
| **Total assets** | | **45.777.955.178** | **48.084.705.061** |
| **LIABILITIES AND EQUITY** | | | |
| **CURRENT LIABILITIES** | | | |
| Current Borrowings | | 8.060.136.419 | 9.464.632.798 |
| Current Borrowings From Unrelated Parties | 24 | 8.060.136.419 | 9.464.632.798 |
| Bank Loans | 24 | 7.927.922.365 | 9.424.251.159 |
| Lease Liabilities | 24 | 132.214.054 | 40.381.639 |
| Current Portion of Non-current Borrowings | 24 | 1.673.541.744 | 455.361.194 |
| Trade Payables | 5 | 6.963.273.844 | 7.459.994.083 |
| Trade Payables to Related Parties | 4,5 | 149.523.137 | 101.256.828 |
| Trade Payables to Unrelated Parties | 5 | 6.813.750.707 | 7.358.737.255 |
| Employee Benefit Obligations | | 299.564.836 | 257.056.057 |
| Other Payables | 6 | 2.951.282.512 | 3.394.658.353 |
| Other Payables to Related Parties | 4,6 | 2.951.282.512 | 3.394.656.203 |
| Other Payables to Unrelated Parties | 6 | 0 | 2.150 |
| Deferred Income Other Than Contract Liabilities | 8 | 218.830.216 | 317.627.220 |
| Current tax liabilities, current | 22 | 268.270.830 | 336.007.138 |
| Current provisions | | 364.799.264 | 501.191.543 |
| Current provisions for employee benefits | | 350.079.764 | 468.770.976 |
| Other current provisions | 13 | 14.719.500 | 32.420.567 |
| Other Current Liabilities | 15 | 192.546.542 | 163.485.996 |
| **SUB-TOTAL** | | **20.992.246.207** | **22.350.014.382** |
| **Total current liabilities** | | **20.992.246.207** | **22.350.014.382** |
| **NON-CURRENT LIABILITIES** | | | |
| Long Term Borrowings | 24 | 749.802.542 | 1.702.873.110 |
| Long Term Borrowings From Unrelated Parties | 24 | 749.802.542 | 1.702.873.110 |
| Bank Loans | 24 | 518.246.125 | 1.386.918.028 |
| Lease Liabilities | 24 | 231.556.417 | 315.955.082 |
| Other Payables | 6 | 489.526.970 | 572.513.021 |
| Other Payables to Related Parties | 4,6 | 489.526.970 | 572.513.021 |
| Deferred Income Other Than Contract Liabilities | 8 | 34.645.029 | 43.380.697 |
| Non-current provisions | | 641.334.118 | 579.254.544 |
| Non-current provisions for employee benefits | | 641.334.118 | 579.254.544 |

| | | | |
|---|---|---|---|
| Deferred Tax Liabilities | 22 | 1.913.450.782 | 2.235.847.640 |
| **Total non-current liabilities** | | **3.828.759.441** | **5.133.869.012** |
| **Total liabilities** | | **24.821.005.648** | **27.483.883.394** |
| EQUITY | | | |
| Equity attributable to owners of parent | | 19.915.413.458 | 19.679.219.067 |
| Issued capital | 16 | 662.000.000 | 662.000.000 |
| Inflation Adjustments on Capital | 16 | 7.449.628.337 | 7.449.628.337 |
| Share Premium (Discount) | | 994.203.533 | 994.203.533 |
| Effects of Business Combinations Under Common Control | | -2.105.744.990 | -2.105.744.990 |
| Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss | | 4.697.189.759 | 4.697.189.759 |
| Gains (Losses) on Revaluation and Remeasurement | | 4.697.189.759 | 4.697.189.759 |
| Increases (Decreases) on Revaluation of Property, Plant and Equipment | | 5.035.837.515 | 5.035.837.515 |
| Gains (Losses) on Remeasurements of Defined Benefit Plans | | -338.647.756 | -338.647.756 |
| Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss | | 609.055.549 | 945.532.039 |
| Exchange Differences on Translation | | 609.055.549 | 945.532.039 |
| Restricted Reserves Appropriated From Profits | 16 | 890.393.871 | 890.393.871 |
| Prior Years' Profits or Losses | | 6.146.016.518 | 5.528.427.271 |
| Current Period Net Profit Or Loss | | 572.670.881 | 617.589.247 |
| Non-controlling interests | | 1.041.536.072 | 921.602.600 |
| **Total equity** | | **20.956.949.530** | **20.600.821.667** |
| **Total Liabilities and Equity** | | **45.777.955.178** | **48.084.705.061** |

# Statement of Profit or Loss and Other Comprehensive Income

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

| | Footnote Reference | Current Period 01.01.2026 - 30.06.2026 | Previous Period 01.01.2025 - 30.06.2025 | Current Period 3 Months 01.04.2026 - 30.06.2026 | Previous Period 3 Months 01.04.2025 - 30.06.2025 |
|---|---|---|---|---|---|
| **Statement of Profit or Loss and Other Comprehensive Income** | | | | | |
| **PROFIT (LOSS)** | | | | | |
| Revenue | 17 | 19.599.562.258 | 18.219.916.828 | 9.546.609.234 | 8.522.429.040 |
| Cost of sales | 17 | -15.087.890.886 | -13.776.435.373 | -7.664.462.380 | -6.635.522.895 |
| GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS | | 4.511.671.372 | 4.443.481.455 | 1.882.146.854 | 1.886.906.145 |
| GROSS PROFIT (LOSS) | | 4.511.671.372 | 4.443.481.455 | 1.882.146.854 | 1.886.906.145 |
| General Administrative Expenses | 18 | -709.632.165 | -626.672.345 | -362.169.450 | -269.432.128 |
| Marketing Expenses | 18 | -2.261.763.136 | -2.013.918.165 | -1.085.282.393 | -892.567.293 |
| Research and development expense | 18 | -35.687.526 | -45.086.037 | -24.394.633 | -21.592.005 |
| Other Income from Operating Activities | | 161.862.312 | 190.010.853 | 139.641.841 | 148.855.207 |
| Other Expenses from Operating Activities | | -295.936.944 | -1.280.976.755 | -204.561.549 | -904.854.447 |
| PROFIT (LOSS) FROM OPERATING ACTIVITIES | | 1.370.513.913 | 666.839.006 | 345.380.670 | -52.684.521 |
| Investment Activity Income | 19 | 1.707.477.061 | 2.855.183.964 | 891.693.684 | 1.651.389.661 |
| PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE) | | 3.077.990.974 | 3.522.022.970 | 1.237.074.354 | 1.598.705.140 |
| Finance costs | 20 | -2.044.322.140 | -2.895.806.927 | -963.509.819 | -1.482.539.263 |
| Gains (losses) on net monetary position | 21 | -370.230.616 | -563.717.236 | -104.777.572 | -350.720.436 |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX | | 663.438.218 | 62.498.807 | 168.786.963 | -234.554.559 |
| Tax (Expense) Income, Continuing Operations | | -267.667.133 | -315.012.524 | 194.196.538 | -123.766.783 |
| Current Period Tax (Expense) Income | 22 | -488.900.965 | -285.848.520 | -191.744.089 | -69.072.197 |
| Deferred Tax (Expense) Income | 22 | 221.233.832 | -29.164.004 | 385.940.627 | -54.694.586 |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS | | 395.771.085 | -252.513.717 | 362.983.501 | -358.321.342 |
| PROFIT (LOSS) | | 395.771.085 | -252.513.717 | 362.983.501 | -358.321.342 |
| **Profit (loss), attributable to [abstract]** | | | | | |
| Non-controlling Interests | | -176.899.796 | -63.036.096 | -51.144.703 | -11.885.189 |
| Owners of Parent | | 572.670.881 | -189.477.621 | 414.128.204 | -346.436.153 |
| **Earnings per share [abstract]** | | | | | |
| **Earnings per share [line items]** | | | | | |
| **Basic earnings per share** | | | | | |
| Basic Earnings (Loss) Per Share from Continuing Operations | | | | | |
| *Pay Başına Kazanç (TL)* | 23 | 0,86510000 | -0,28620000 | 0,62560000 | -0,52330000 |
| **Diluted Earnings Per Share** | | | | | |
| **OTHER COMPREHENSIVE INCOME** | | | | | |
| Other Comprehensive Income that will not be Reclassified to Profit or Loss | | 0 | 60.496.142 | 0 | 29.126.376 |
| Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss | | 0 | 60.496.142 | 0 | 29.126.376 |
| Current Period Tax (Expense) Income | | 0 | 60.496.142 | 0 | 29.126.376 |
| Other Comprehensive Income That Will Be Reclassified to Profit or Loss | | -39.643.222 | 135.153.591 | -46.690.793 | 134.222.532 |
| Exchange Differences on Translation of Foreing Operations | | -39.643.222 | 135.153.591 | -46.690.793 | 134.222.532 |
| **OTHER COMPREHENSIVE INCOME (LOSS)** | | **-39.643.222** | **195.649.733** | **-46.690.793** | **163.348.908** |
| **TOTAL COMPREHENSIVE INCOME (LOSS)** | | **356.127.863** | **-56.863.984** | **316.292.708** | **-194.972.434** |
| **Total Comprehensive Income Attributable to** | | | | | |
| Non-controlling Interests | | -188.792.765 | 7.642.201 | -69.169.055 | 39.716.361 |
| Owners of Parent | | 544.920.628 | -64.506.185 | 385.461.763 | -234.688.795 |

KAMUYU AYDINLATMA PLATFORMU
PUBLIC DISCLOSURE PLATFORM

# Statement of cash flows (Indirect Method)

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

| | Footnote Reference | Current Period 01.01.2026 - 30.06.2026 | Previous Period 01.01.2025 - 30.06.2025 |
|---|---|---|---|
| **Statement of cash flows (Indirect Method)** | | | |
| **CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES** | | **1.639.361.850** | **92.287.899** |
| Profit (Loss) | | 395.771.085 | -252.513.717 |
| **Adjustments to Reconcile Profit (Loss)** | | **1.749.844.736** | **1.030.472.880** |
| Adjustments for depreciation and amortisation expense | 11 | 538.613.530 | 497.189.356 |
| Adjustments for Impairment Loss (Reversal of Impairment Loss) | | -5.264.482 | 29.435.417 |
| Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables | 5 | -5.264.482 | 30.163.664 |
| Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories | 7 | 0 | -728.247 |
| Adjustments for provisions | | 469.421.509 | 380.409.760 |
| Adjustments for (Reversal of) Provisions Related with Employee Benefits | | 469.799.176 | 379.728.859 |
| Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions | | -377.667 | 680.901 |
| Adjustments for Interest (Income) Expenses | | 442.158.511 | -709.345.057 |
| Adjustments for Interest Income | 19 | -1.188.018.047 | -2.087.449.332 |
| Adjustments for interest expense | 20 | 1.630.176.558 | 1.378.104.275 |
| Adjustments for unrealised foreign exchange losses ( gains) | 20 | -51.847.310 | 586.098.525 |
| Adjustments for Tax (Income) Expenses | 22 | 267.667.133 | 315.012.524 |
| Adjustments for losses (gains) on disposal of non-current assets | | -915.611 | -4.533.959 |
| Adjustments for Losses (Gains) Arised From Sale of Tangible Assets | 19 | -915.611 | -4.533.959 |
| Other adjustments for which cash effects are investing or financing cash flow | | -52.555.427 | 37.307.502 |
| Adjustments Related to Gain and Losses on Net Monetary Position | | 142.566.883 | -101.101.188 |
| **Changes in Working Capital** | | **532.022.111** | **464.102.927** |
| Adjustments for decrease (increase) in trade accounts receivable | | -680.493.947 | -853.079.816 |
| Decrease (Increase) in Trade Accounts Receivables from Related Parties | | -284.884.863 | -254.252.748 |
| Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties | | -395.609.084 | -598.827.068 |
| Adjustments for Decrease (Increase) in Other Receivables Related with Operations | | -339.802.946 | -264.760.665 |
| Decrease (Increase) in Other Unrelated Party Receivables Related with Operations | | -339.802.946 | -264.760.665 |
| Adjustments for decrease (increase) in inventories | | 938.484.792 | -191.741.064 |
| Adjustments for increase (decrease) in trade accounts payable | | 628.355.320 | 1.374.883.286 |
| Increase (Decrease) in Trade Accounts Payables to Related Parties | | 63.537.311 | -6.785.336 |
| Increase (Decrease) in Trade Accounts Payables to Unrelated Parties | | 564.818.009 | 1.381.668.622 |
| Adjustments for increase (decrease) in other operating payables | | -14.521.108 | 398.801.186 |
| Increase (Decrease) in Other Operating Payables to Unrelated Parties | | -14.521.108 | 398.801.186 |
| **Cash Flows from (used in) Operations** | | **2.677.637.932** | **1.242.062.090** |
| Payments Related with Provisions for Employee Benefits | | -417.213.555 | -209.988.737 |
| Income taxes refund (paid) | | -621.062.527 | -939.785.454 |
| **CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES** | | **897.959.678** | **2.008.568.110** |
| Proceeds from sales of property, plant, equipment and intangible assets | | 3.399.837 | 28.965.133 |
| Proceeds from sales of property, plant and equipment | 10,11,19 | 3.399.837 | 28.965.133 |
| Purchase of Property, Plant, Equipment and Intangible Assets | | -346.013.633 | -158.378.318 |
| Purchase of property, plant and equipment | 10 | -267.515.361 | -95.679.823 |
| Purchase of intangible assets | 11 | -78.498.272 | -62.698.495 |
| Interest received | 19 | 1.188.018.047 | 2.087.449.333 |
| Other inflows (outflows) of cash | 19 | 52.555.427 | 50.531.962 |
| **CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES** | | **-738.433.738** | **-3.482.401.645** |
| Proceeds from borrowings | | 8.076.938.323 | 6.027.681.476 |

| | | | |
|---|---|---|---|
| Proceeds from Loans | | 8.076.938.323 | 6.027.681.476 |
| Repayments of borrowings | | -7.945.131.792 | -4.477.894.860 |
| Loan Repayments | | -7.945.131.792 | -4.477.894.860 |
| Increase in Other Payables to Related Parties | | 804.902.164 | 0 |
| Decrease in Other Payables to Related Parties | | 0 | -3.599.405.433 |
| Payments of Lease Liabilities | | -44.965.875 | -54.678.553 |
| Interest paid | 20 | -1.630.176.558 | -1.378.104.275 |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES | | 1.798.887.790 | -1.381.545.636 |
| Effect of exchange rate changes on cash and cash equivalents | | 465.987.976 | 712.668.707 |
| Net increase (decrease) in cash and cash equivalents | | 2.264.875.766 | -668.876.929 |
| **CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD** | 26 | **3.439.891.140** | **3.250.776.853** |
| INFLATION EFFECT ON CASH AND CASH EQUIVALENTS | | -518.785.591 | -479.539.024 |
| **CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD** | 26 | **5.185.981.315** | **2.102.360.900** |

# Statement of changes in equity [abstract]

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

| | | Footnote Reference | Equity | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Equity attributable to owners of parent [member] | | | | | | | | | | | | | Non-controlling interests [member] | |
| | | | | | | | 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 | | | | Retained Earnings | | | | |
| | | | | | | | Gains/Losses on Revaluation and Remeasurement [member] | | | | | | | | | | |
| | | | Issued Capital | Inflation Adjustments on Capital | Share premiums or discounts | Effects of Combinations of Entities or Businesses Under Common Control | Increases (Decreases) on Revaluation of Property, Plant and Equipment | Gains (Losses) on Remeasurements of Defined Benefit Plans | Exchange Differences on Translation | Reserve Of Gains or Losses on Hedge | Gains (Losses) on Revaluation and Reclassification | Restricted Reserves Appropriated From Profits [member] | Prior Years' Profits or Losses | Net Profit or Loss | | | |
| 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** | | 662.000.000 | 7.449.628.337 | 994.203.533 | -2.105.744.990 | 4.577.016.499 | -281.838.458 | 797.096.860 | | | 890.393.871 | 2.891.774.586 | 2.329.380.315 | 18.203.910.553 | 1.010.738.842 | 19.214.649.395 |
| | 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 | | | | | | | | | | | | 2.329.380.314 | -2.329.380.314 | | | |
| | Total Comprehensive Income (Loss) | | | | | | 57.316.279 | | 67.655.158 | | | | | -189.477.622 | -64.506.185 | 7.642.201 | -56.863.984 |
| | Profit (loss) | | | | | | | | | | | | | | | | |
| | 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 | | | | | | | | | | | | | | | | |
| | **Equity at end of period** | | 662.000.000 | 7.449.628.337 | 994.203.533 | -2.105.744.990 | 4.634.332.778 | -281.838.458 | 864.752.018 | | | 890.393.871 | 5.221.154.900 | -189.477.621 | 18.139.404.368 | 1.018.381.043 | 19.157.785.411 |
| | **Statement of changes in equity [abstract]** | | | | | | | | | | | | | | | | |
| | **Statement of changes in equity [line items]** | | | | | | | | | | | | | | | | |
| | **Equity at beginning of period** | | 662.000.000 | 7.449.628.337 | 994.203.533 | -2.105.744.990 | 5.035.837.515 | -338.647.756 | 945.532.039 | | | 890.393.871 | 5.528.427.271 | 617.589.247 | 19.679.219.067 | 921.602.600 | 20.600.821.667 |
| | 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 | | | | | | | | -308.726.237 | | | | 617.589.247 | -617.589.247 | -308.726.237 | 308.726.237 | 0 |
| | Total Comprehensive Income (Loss) | | | | | | | | -27.750.253 | | | | | 572.670.881 | 544.920.628 | -188.792.765 | 356.127.863 |
| | Profit (loss) | | | | | | | | | | | | | | | | |
| | 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 | | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Current Period 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 | | | | | | | | | | | | | | | | |
| | 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** | | **662.000.000** | **7.449.628.337** | **994.203.533** | **-2.105.744.990** | **5.035.837.515** | **-338.647.756** | **609.055.549** | | | **890.393.871** | **6.146.016.518** | **572.670.881** | **19.915.413.458** | **1.041.536.072** | **20.956.949.530** |