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KAMUYU AYDINLATMA PLATFORMU

# ÜÇAY MÜHENDİSLİK ENERJİ VE İKLİMLENDİRME TEKNOLOJİLERİ A.Ş.
# Financial Report
# Consolidated
# 2026 - 3. 3 Monthly Notification

## General Information About Financial Statements

Financial Report (Consolidated)

# Statement of Financial Position (Balance Sheet)

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

| | Footnote Reference | Current Period 30.09.2026 | Previous Period 31.12.2025 |
|---|---|---|---|
| **Statement of Financial Position (Balance Sheet)** | | | |
| **Assets [abstract]** | | | |
| **CURRENT ASSETS** | | | |
| Cash and cash equivalents | 6 | 430.920.048 | 279.963.764 |
| Financial Investments | | 331.602.966 | 47.902.592 |
| Financial Assets Available-for-sale | 11 | 331.602.966 | 47.902.592 |
| Trade Receivables | | 956.860.959 | 685.598.692 |
| Trade Receivables Due From Related Parties | 5,7 | 0 | 600.826 |
| Trade Receivables Due From Unrelated Parties | 7 | 956.860.959 | 684.997.866 |
| Other Receivables | | 632.120 | 598.342 |
| Other Receivables Due From Unrelated Parties | 8 | 632.120 | 598.342 |
| Contract Assets | | 537.811.282 | 153.043.048 |
| Contract Assets from Ongoing Construction Contracts | 16 | 537.811.282 | 153.043.048 |
| Inventories | 9 | 365.626.518 | 403.574.576 |
| Prepayments | | 64.735.856 | 94.069.064 |
| Prepayments to Unrelated Parties | 10 | 64.735.856 | 94.069.064 |
| Current Tax Assets | | 0 | 0 |
| Other current assets | | 184.568.909 | 120.416.887 |
| Other Current Assets Due From Unrelated Parties | 8 | 184.568.909 | 120.416.887 |
| **SUB-TOTAL** | | **2.872.758.658** | **1.785.166.965** |
| **Total current assets** | | **2.872.758.658** | **1.785.166.965** |
| **NON-CURRENT ASSETS** | | | |
| Financial Investments | | 0 | 0 |
| Other Financial Investments | | 0 | 0 |
| Trade Receivables | | 0 | 188.099 |
| Trade Receivables Due From Unrelated Parties | 7 | 0 | 188.099 |
| Other Receivables | | 130.335.019 | 115.874.067 |
| Other Receivables Due From Unrelated Parties | 8 | 130.335.019 | 115.874.067 |
| Investment property | 14 | 62.403.590 | 60.051.495 |
| Property, plant and equipment | | 419.912.382 | 287.974.602 |
| Land and Premises | 12 | 112.119.768 | 0 |
| Buildings | 12 | 219.973.843 | 223.298.821 |
| Machinery And Equipments | 12 | 13.285.366 | 8.212.052 |
| Vehicles | 12 | 43.554.822 | 26.069.347 |
| Fixtures and fittings | 12 | 12.833.114 | 12.176.806 |
| Leasehold Improvements | 12 | 453.780 | 525.887 |
| Construction in Progress | 12 | 17.691.689 | 17.691.689 |
| Right of Use Assets | 15 | 88.490.610 | 152.830.102 |
| Intangible assets and goodwill | | 152.745.862 | 160.329.050 |
| Other Rights | 13 | 2.083.581 | 2.377.338 |
| Computer Softwares | 13 | 119.248.217 | 126.032.299 |
| Capitalized Development Costs | 13 | 31.414.064 | 31.919.413 |
| Prepayments | | 66.268.576 | 0 |
| Prepayments to Unrelated Parties | 10 | 66.268.576 | 0 |
| **Total non-current assets** | | **920.156.039** | **777.247.415** |
| **Total assets** | | **3.792.914.697** | **2.562.414.380** |
| **LIABILITIES AND EQUITY** | | | |
| **CURRENT LIABILITIES** | | | |
| Current Borrowings | | 195.298.106 | 65.201.600 |
| Current Borrowings From Unrelated Parties | | 195.298.106 | 65.201.600 |
| Bank Loans | 17 | 140.567.863 | 6.897.981 |
| Lease Liabilities | 17 | 54.730.243 | 58.303.619 |
| Current Portion of Non-current Borrowings | | 67.060.064 | 10.912.365 |
| Current Portion of Non-current Borrowings from Unrelated Parties | | 67.060.064 | 10.912.365 |
| Bank Loans | 17 | 67.060.064 | 10.912.365 |
| Trade Payables | | 612.272.986 | 602.798.705 |
| Trade Payables to Unrelated Parties | 7 | 612.272.986 | 602.798.705 |
| Employee Benefit Obligations | 18 | 87.818.768 | 54.976.071 |
| Other Payables | | 1.898.918 | 690.250 |
| Other Payables to Unrelated Parties | 8 | 1.898.918 | 690.250 |

| | | | |
|---|---|---|---|
| Deferred Income Other Than Contract Liabilities | | 114.244.291 | 164.661.994 |
| Deferred Income Other Than Contract Liabilities from Unrelated Parties | 10 | 114.244.291 | 164.661.994 |
| Current tax liabilities, current | 27 | 0 | 16.474.132 |
| Current provisions | | 18.536.498 | 19.834.545 |
| Current provisions for employee benefits | 20 | 14.068.276 | 17.099.854 |
| Other current provisions | 19 | 4.468.222 | 2.734.691 |
| Other Current Liabilities | | 2.146.011 | 5.008.605 |
| Other Current Liabilities to Unrelated Parties | 8 | 2.146.011 | 5.008.605 |
| **SUB-TOTAL** | | **1.099.275.642** | **940.558.267** |
| **Total current liabilities** | | **1.099.275.642** | **940.558.267** |
| NON-CURRENT LIABILITIES | | | |
| Long Term Borrowings | | 23.459.077 | 51.435.104 |
| Long Term Borrowings From Unrelated Parties | | 23.459.077 | 51.435.104 |
| Bank Loans | 17 | 0 | 1.974.552 |
| Lease Liabilities | 17 | 23.459.077 | 49.460.552 |
| Non-current provisions | | 11.039.515 | 13.303.943 |
| Non-current provisions for employee benefits | 20 | 11.039.515 | 13.303.943 |
| Deferred Tax Liabilities | 27 | 280.251.224 | 204.756.548 |
| **Total non-current liabilities** | | **314.749.816** | **269.495.595** |
| **Total liabilities** | | **1.414.025.458** | **1.210.053.862** |
| EQUITY | | | |
| Equity attributable to owners of parent | | 2.378.889.239 | 1.352.360.518 |
| Issued capital | 21 | 225.000.000 | 175.000.000 |
| Inflation Adjustments on Capital | 21 | 720.103.112 | 713.616.906 |
| Share Premium (Discount) | | 947.883.628 | 0 |
| Effects of Business Combinations Under Common Control | | -12.631.820 | -12.631.820 |
| Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss | | -16.729.553 | -12.026.177 |
| Gains (Losses) on Revaluation and Remeasurement | | -16.729.553 | -12.026.177 |
| Increases (Decreases) on Revaluation of Property, Plant and Equipment | | 11.649.572 | 11.649.572 |
| Gains (Losses) on Remeasurements of Defined Benefit Plans | | -28.379.125 | -23.675.749 |
| Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss | | -43.737 | 0 |
| Exchange Differences on Translation | | -43.737 | 0 |
| Restricted Reserves Appropriated From Profits | | 34.432.169 | 26.713.126 |
| Other Restricted Profit Reserves | | 34.432.169 | 26.713.126 |
| Prior Years' Profits or Losses | | 453.969.440 | 342.952.951 |
| Current Period Net Profit Or Loss | | 26.906.000 | 118.735.532 |
| **Total equity** | | **2.378.889.239** | **1.352.360.518** |
| **Total Liabilities and Equity** | | **3.792.914.697** | **2.562.414.380** |

# Statement of Profit or Loss and Other Comprehensive Income

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

| | Footnote Reference | Current Period 01.01.2026 - 30.09.2026 | Previous Period 01.01.2025 - 30.09.2025 | Current Period 3 Months 01.07.2026 - 30.09.2026 | Previous Period 3 Months 01.07.2025 - 30.09.2025 |
|---|---|---|---|---|---|
| **Statement of Profit or Loss and Other Comprehensive Income** | | | | | |
| **PROFIT (LOSS)** | | | | | |
| Revenue | 22 | 2.932.580.593 | 2.515.604.194 | 1.057.297.652 | 891.716.289 |
| Cost of sales | | -2.163.510.571 | -1.937.573.814 | -768.647.452 | -564.901.068 |
| GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS | | 769.070.022 | 578.030.380 | 288.650.200 | 326.815.221 |
| GROSS PROFIT (LOSS) | | 769.070.022 | 578.030.380 | 288.650.200 | 326.815.221 |
| General Administrative Expenses | | -148.449.378 | -127.386.277 | -47.887.737 | -21.238.511 |
| Marketing Expenses | | -185.203.110 | -164.760.089 | -52.291.998 | -43.930.742 |
| Other Income from Operating Activities | 23 | 157.570.894 | 212.184.332 | 33.541.913 | 6.420.198 |
| Other Expenses from Operating Activities | 23 | -172.013.092 | -147.343.299 | -33.730.348 | 9.876.952 |
| PROFIT (LOSS) FROM OPERATING ACTIVITIES | | 420.975.336 | 350.725.047 | 188.282.030 | 277.943.118 |
| Investment Activity Income | 24 | 170.718.068 | 28.655.017 | 36.735.900 | 527.393 |
| Investment Activity Expenses | | | -6.932.596 | 0 | -6.932.596 |
| PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE) | | 591.693.404 | 372.447.468 | 225.017.930 | 271.537.915 |
| Finance costs | 25 | -56.862.339 | -66.129.181 | -15.286.586 | -19.909.807 |
| Gains (losses) on net monetary position | 26 | -431.025.484 | -164.134.800 | -110.867.258 | -57.613.787 |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX | | 103.805.581 | 142.183.487 | 98.864.086 | 194.014.321 |
| Tax (Expense) Income, Continuing Operations | | -76.899.581 | -76.081.202 | -34.304.084 | -61.460.378 |
| Current Period Tax (Expense) Income | 27 | 0 | -31.886.416 | 0 | -27.921.704 |
| Deferred Tax (Expense) Income | 27 | -76.899.581 | -44.194.786 | -34.304.084 | -33.538.674 |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS | | 26.906.000 | 66.102.285 | 64.560.002 | 132.553.943 |
| PROFIT (LOSS) | | 26.906.000 | 66.102.285 | 64.560.002 | 132.553.943 |
| **Profit (loss), attributable to [abstract]** | | | | | |
| Non-controlling Interests | | 0 | 0 | 0 | 0 |
| Owners of Parent | | 26.906.000 | 66.102.285 | 64.560.002 | 132.553.943 |
| **Earnings per share [abstract]** | | | | | |
| **Earnings per share [line items]** | | | | | |
| **Basic earnings per share** | | | | | |
| Basic Earnings (Loss) Per Share from Continuing Operations | | | | | |
| *Pay Başına Kazanç / (Zarar)* | 28 | 0,12170000 | 0,37770000 | 0,29350000 | 0,75750000 |
| **Diluted Earnings Per Share** | | | | | |
| **OTHER COMPREHENSIVE INCOME** | | | | | |
| Other Comprehensive Income that will not be Reclassified to Profit or Loss | | -4.703.376 | 1.223.459 | -5.645.418 | -2.607.788 |
| Gains (Losses) on Remeasurements of Defined Benefit Plans | 20 | -6.108.281 | 1.631.279 | -7.331.713 | -3.477.050 |
| Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss | | 1.404.905 | -407.820 | 1.686.295 | 869.262 |
| Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment | | 0 | 0 | 0 | 0 |
| Taxes Relating to Remeasurements of Defined Benefit Plans | 27 | 1.404.905 | -407.820 | 1.686.295 | 869.262 |
| Other Comprehensive Income That Will Be Reclassified to Profit or Loss | | -43.737 | 0 | 1.381.070 | 0 |
| Exchange Differences on Translation of Foreing Operations | | -43.737 | 0 | 1.381.070 | 0 |
| Gains (losses) on exchange differences on translation of Foreign Operations | | -43.737 | 0 | 1.381.070 | 0 |
| **OTHER COMPREHENSIVE INCOME (LOSS)** | | **-4.747.113** | **1.223.459** | **-4.264.348** | **-2.607.788** |
| **TOTAL COMPREHENSIVE INCOME (LOSS)** | | **22.158.887** | **67.325.744** | **60.295.654** | **129.946.155** |
| **Total Comprehensive Income Attributable to** | | | | | |
| Non-controlling Interests | | 0 | 0 | 0 | 0 |
| Owners of Parent | | 22.158.887 | 67.325.744 | 60.295.654 | 129.946.155 |

# Statement of cash flows (Indirect Method)

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

| | Footnote Reference | Current Period 01.01.2026 - 30.09.2026 | Previous Period 01.01.2025 - 30.09.2025 |
|---|---|---|---|
| **Statement of cash flows (Indirect Method)** | | | |
| **CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES** | | **-470.573.714** | **-90.845.580** |
| Profit (Loss) | | 26.906.000 | 66.102.285 |
| Profit (Loss) from Continuing Operations | | 26.906.000 | 66.102.285 |
| **Adjustments to Reconcile Profit (Loss)** | | **417.931.893** | **331.808.834** |
| Adjustments for depreciation and amortisation expense | 12, 13, 15 | 89.103.449 | 96.501.242 |
| Adjustments for Impairment Loss (Reversal of Impairment Loss) | | -1.149.751 | 2.631.840 |
| Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables | 7 | -1.149.751 | 148.103 |
| Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories | 9 | 0 | 2.483.737 |
| Adjustments for provisions | | 13.856.200 | 22.101.232 |
| Adjustments for (Reversal of) Provisions Related with Employee Benefits | 20 | 11.587.744 | 23.612.798 |
| Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions | 19, 23 | 2.268.456 | -1.511.566 |
| Adjustments for Interest (Income) Expenses | | 15.501.799 | 22.207.817 |
| Adjustments for Interest Income | 23 | -41.360.540 | -43.921.364 |
| Adjustments for interest expense | 25 | 56.862.339 | 66.129.181 |
| Adjustments for fair value losses (gains) | | 0 | -22.281.028 |
| Adjustments for Fair Value Losses (Gains) of Financial Assets | | 0 | 0 |
| Other Adjustments for Fair Value Losses (Gains) | | 0 | -22.281.028 |
| Adjustments for Tax (Income) Expenses | 27 | 76.899.581 | 76.081.202 |
| Adjustments for losses (gains) on disposal of non-current assets | | -10.783.008 | -4.196.134 |
| Adjustments for Losses (Gains) Arised From Sale of Tangible Assets | | -10.783.008 | -1.306.656 |
| Adjustments for Losses (Gains) Arised From Sale of Investment Property | | 0 | -2.889.478 |
| Adjustments Related to Gain and Losses on Net Monetary Position | | 234.503.623 | 138.762.663 |
| **Changes in Working Capital** | | **-875.813.826** | **-471.013.540** |
| Decrease (Increase) in Financial Investments | | 0 | 0 |
| Adjustments for decrease (increase) in trade accounts receivable | | -404.069.139 | -157.836.838 |
| Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties | 7 | -404.069.139 | -157.836.838 |
| Adjustments for Decrease (Increase) in Other Receivables Related with Operations | | -103.610.234 | -224.565.667 |
| Decrease (Increase) in Other Unrelated Party Receivables Related with Operations | | -103.610.234 | -224.565.667 |
| Adjustments for Decrease (Increase) in Contract Assets | | -414.704.531 | 66.643.715 |
| Decrease (Increase) In Contract Assets from Ongoing Construction Contracts | | -414.704.531 | 66.643.715 |
| Adjustments for decrease (increase) in inventories | 9 | -40.993.969 | 51.926.371 |
| Decrease (Increase) in Prepaid Expenses | 10 | -55.335.939 | 15.887.659 |
| Adjustments for increase (decrease) in trade accounts payable | | 127.385.950 | 81.689.511 |
| Increase (Decrease) in Trade Accounts Payables to Unrelated Parties | 7 | 127.385.950 | 81.689.511 |
| Adjustments for increase (decrease) in other operating payables | | 33.722.694 | -9.289.695 |
| Increase (Decrease) in Other Operating Payables to Unrelated Parties | | 33.722.694 | -9.289.695 |
| Increase (Decrease) in Deferred Income Other Than Contract Liabilities | 10 | -18.208.658 | -295.468.596 |
| **Cash Flows from (used in) Operations** | | **-430.975.933** | **-73.102.421** |
| Payments Related with Provisions for Employee Benefits | 20 | -23.123.649 | -12.090.748 |
| Income taxes refund (paid) | 27 | -16.474.132 | -5.652.411 |
| **CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES** | | **-434.831.889** | **82.472.960** |
| Cash Payments to Acquire Equity or Debt Instruments of Other Entities | | -293.070.458 | 3.619.100 |
| Proceeds from sales of property, plant, equipment and intangible assets | 12 | 34.323.883 | 85.255.588 |
| Proceeds from sales of property, plant and equipment | | 34.323.883 | 85.255.588 |

| | | | |
|---|---|---|---|
| Purchase of Property, Plant, Equipment and Intangible Assets | 12, 13 | -173.733.219 | -2.531.896 |
| Purchase of property, plant and equipment | | -173.733.219 | -2.531.896 |
| Cash Inflows from Sale of Investment Property | 14 | 0 | 2.968.509 |
| Cash Outflows from Acquition of Investment Property | 14 | -2.352.095 | -6.838.341 |
| **CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES** | | **1.161.363.085** | **-85.128.140** |
| Proceeds from Issuing Shares or Other Equity Instruments | | 947.883.628 | 0 |
| Proceeds from issuing shares | 21 | 947.883.628 | 0 |
| Proceeds from Capital Advances | 21 | 50.000.000 | 0 |
| Proceeds from borrowings | | 380.956.182 | 76.962.195 |
| Proceeds from Loans | | 380.956.182 | 76.962.195 |
| Repayments of borrowings | | -201.974.926 | -139.882.518 |
| Loan Repayments | | -193.479.505 | -67.724.222 |
| Cash Outflows from Other Financial Liabilities | | -8.495.421 | -72.158.296 |
| Interest paid | 25 | -56.862.339 | -66.129.181 |
| Interest Received | 23 | 41.360.540 | 43.921.364 |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES | | 255.957.482 | -93.500.760 |
| Effect of exchange rate changes on cash and cash equivalents | | -43.737 | 0 |
| Net increase (decrease) in cash and cash equivalents | | 255.913.745 | -93.500.760 |
| **CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD** | 6 | **136.619.646** | **264.089.580** |
| INFLATION EFFECT ON CASH AND CASH EQUIVALENTS | | -26.723.764 | -58.612.184 |
| **CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD** | 6 | **365.809.627** | **111.976.636** |

# Statement of changes in equity [abstract]

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

| | | Footnote Reference | Equity | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Equity attributable to owners of parent [member] | | | | | | | | | | | | | Non-controlling interests [member] | |
| | | | Issued Capital | Inflation Adjustments on Capital | Share premiums or discounts | Effects of Combinations of Entities or Businesses Under Common Control | Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss | | Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss | | | Restricted Reserves Appropriated From Profits [member] | Retained Earnings | | | | |
| | | | | | | | Gains/Losses on Revaluation and Remeasurement [member] | | Reserve Of Gains or Losses on Hedge | Gains (Losses) on Revaluation and Reclassification | Change in Value of Foreign Currency Basis Spreads | | Prior Years' Profits or Losses | Net Profit or Loss | | | |
| | | | | | | | Increases (Decreases) on Revaluation of Property, Plant and Equipment | Gains (Losses) on Remeasurements of Defined Benefit Plans | | | | | | | | | |
| | **Statement of changes in equity [abstract]** | | | | | | | | | | | | | | | | |
| | **Statement of changes in equity [line items]** | | | | | | | | | | | | | | | | |
| Previous Period 01.01.2025 - 30.09.2025 | **Equity at beginning of period** | 21 | **175.000.000** | **713.616.906** | | **-12.631.820** | **34.492.286** | **-24.611.104** | | | | **19.468.071** | **163.174.531** | **165.054.818** | **1.233.563.688** | | **1.233.563.688** |
| | 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 | | 175.000.000 | 713.616.906 | | -12.631.820 | 34.492.286 | -24.611.104 | | | | 19.468.071 | 163.174.531 | 165.054.818 | 1.233.563.688 | | 1.233.563.688 |
| | Transfers | | | | | | | | | | | 7.245.055 | 157.809.763 | -165.054.818 | 0 | | 0 |
| | Total Comprehensive Income (Loss) | | | | | | | 1.223.459 | | | | | | 66.102.285 | 67.325.744 | | 67.325.744 |
| | Profit (loss) | | | | | | | | | | | | | 66.102.285 | 66.102.285 | | 66.102.285 |
| | Other Comprehensive Income (Loss) | | | | | | | 1.223.459 | | | | | | | 1.223.459 | | 1.223.459 |
| | 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** | 21 | **175.000.000** | **713.616.906** | | **-12.631.820** | **34.492.286** | **-23.387.645** | | | | **26.713.126** | **320.984.294** | **66.102.285** | **1.300.889.432** | | **1.300.889.432** |
| | **Statement of changes in equity [abstract]** | | | | | | | | | | | | | | | | |
| | **Statement of changes in equity [line items]** | | | | | | | | | | | | | | | | |
| | **Equity at beginning of period** | 21 | **175.000.000** | **713.616.906** | | **-12.631.820** | **11.649.572** | **-23.675.749** | | | | **26.713.126** | **342.952.951** | **118.735.532** | **1.352.360.518** | | **1.352.360.518** |
| | 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 | | 175.000.000 | 713.616.906 | | -12.631.820 | 11.649.572 | -23.675.749 | | | | 26.713.126 | 342.952.951 | 118.735.532 | 1.352.360.518 | | 1.352.360.518 |
| | Transfers | | | | | | | | | | | 7.719.043 | 111.016.489 | -118.735.532 | 0 | | 0 |
| | Total Comprehensive Income (Loss) | | | | | | | -4.703.376 | | | -43.737 | | | 26.906.000 | 22.158.887 | | 22.158.887 |
| | Profit (loss) | | | | | | | | | | | | | 26.906.000 | 26.906.000 | | 26.906.000 |
| | Other Comprehensive Income (Loss) | | | | | | | -4.703.376 | | | -43.737 | | | | -4.747.113 | | -4.747.113 |
| | Issue of equity | | 50.000.000 | 6.486.206 | | | | | | | | | | | 56.486.206 | | 56.486.206 |
| | 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 - 30.09.2026 | | | | | | | | | | | | | | | | | | |
| | Decrease through Other Distributions to Owners | | | | | | | | | | | | | | | | | |
| | Increase (Decrease) through Treasury Share Transactions | | | | | | | | | | | | | | | | | |
| | Increase (Decrease) through Share-Based Payment Transactions | | | | 947.883.628 | | | | | | | | | | | 947.883.628 | | 947.883.628 |
| | 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** | 21 | **225.000.000** | **720.103.112** | **947.883.628** | **-12.631.820** | **11.649.572** | **-28.379.125** | | | **-43.737** | **34.432.169** | **453.969.440** | **26.906.000** | **2.378.889.239** | | **2.378.889.239** |