



## KAMUYU AYDINLATMA PLATFORMU

# BAREM AMBALAJ SANAYİ VE TİCARET A.Ş. Financial Report Unconsolidated 2022 - 3. 3 Monthly Notification

General Information About Financial Statements



Statement of Financial Position (Balance Sheet)

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

|                                                                | Footnote Reference | Current Period<br>30.09.2022 | Previous Period<br>31.12.2021 |
|----------------------------------------------------------------|--------------------|------------------------------|-------------------------------|
| Statement of Financial Position (Balance Sheet)                |                    |                              |                               |
| Assets [abstract]                                              |                    |                              |                               |
| CURRENT ASSETS                                                 |                    |                              |                               |
| Cash and cash equivalents                                      | 5                  | 86.162.911                   | 16.494.019                    |
| Financial Investments                                          | 5                  | 276.044.993                  | 1.798.483                     |
| Trade Receivables                                              | 6                  | 333.669.199                  | 268.712.492                   |
| Other Receivables                                              | 7                  | 2.619.978                    | 1.344.055                     |
| Other Receivables Due From Unrelated Parties                   | 7                  | 2.619.978                    | 1.344.055                     |
| Inventories                                                    | 8                  | 246.260.140                  | 117.942.381                   |
| Prepayments                                                    | 10                 | 95.872.011                   | 16.294.602                    |
| Prepayments to Unrelated Parties                               | 10                 | 95.872.011                   | 16.294.602                    |
| Other current assets                                           | 19                 | 13.621.698                   | 0                             |
| SUB-TOTAL                                                      |                    | 1.054.250.930                | 422.586.032                   |
| Total current assets                                           |                    | 1.054.250.930                | 422.586.032                   |
| NON-CURRENT ASSETS                                             |                    |                              |                               |
| Other Receivables                                              | 7                  | 292.302                      | 298.868                       |
| Property, plant and equipment                                  | 12                 | 267.387.199                  | 217.783.528                   |
| Right of Use Assets                                            | 13                 | 178.681                      | 245.686                       |
| Intangible assets and goodwill                                 | 14                 | 1.222.560                    | 320.801                       |
| Other intangible assets                                        | 14                 | 1.222.560                    | 320.801                       |
| Total non-current assets                                       |                    | 269.080.742                  | 218.648.883                   |
| Total assets                                                   |                    | 1.323.331.672                | 641.234.915                   |
| LIABILITIES AND EQUITY                                         |                    |                              |                               |
| CURRENT LIABILITIES                                            |                    |                              |                               |
| Current Borrowings                                             | 5                  | 325.996.138                  | 115.303.994                   |
| Current Portion of Non-current Borrowings                      | 5                  | 59.718.043                   | 51.907.105                    |
| Current Portion of Non-current Borrowings from Related Parties |                    | 59.718.043                   | 51.907.105                    |
| Bank Loans                                                     | 5                  | 59.590.674                   | 51.772.318                    |
| Lease Liabilities                                              |                    | 127.369                      | 134.787                       |
| Trade Payables                                                 | 6                  | 56.432.178                   | 64.088.406                    |
| Trade Payables to Unrelated Parties                            | 6                  | 56.432.178                   | 64.088.406                    |
| Employee Benefit Obligations                                   | 18                 | 3.141.216                    | 5.263.275                     |
| Other Payables                                                 | 7                  | 4.942.679                    | 4.665.504                     |
| Other Payables to Related Parties                              | 7-31               | 0                            | 1.187.984                     |
| Other Payables to Unrelated Parties                            | 7                  | 4.942.679                    | 3.477.520                     |
| Deferred Income Other Than Contract Liabilities                | 10                 | 34.471.111                   | 7.813.241                     |
| Current tax liabilities, current                               | 29                 | 5.952.344                    | 15.450.379                    |
| Current provisions                                             |                    | 3.635.575                    | 2.997.623                     |
| Current provisions for employee benefits                       | 18                 | 1.789.487                    | 1.484.587                     |
| Other current provisions                                       | 17                 | 1.846.088                    | 1.513.036                     |
| Other Current Liabilities                                      | 19                 | 3.907.837                    | 0                             |
| SUB-TOTAL                                                      |                    | 498.197.121                  | 267.489.527                   |
| Total current liabilities                                      |                    | 498.197.121                  | 267.489.527                   |
| NON-CURRENT LIABILITIES                                        |                    |                              |                               |
| Long Term Borrowings                                           |                    | 69.343.575                   | 50.124.896                    |
| Long Term Borrowings From Unrelated Parties                    | 5                  | 69.343.575                   | 50.124.896                    |
| Bank Loans                                                     |                    | 69.270.087                   | 49.994.212                    |
| Lease Liabilities                                              |                    | 73.488                       | 130.684                       |
| Deferred Income Other Than Contract Liabilities                | 10                 | 284.288                      | 706.086                       |
| Non-current provisions                                         | 18                 | 5.042.773                    | 2.820.172                     |
| Non-current provisions for employee benefits                   | 18                 | 5.042.773                    | 2.820.172                     |
| Deferred Tax Liabilities                                       | 29                 | 2.562.666                    | 4.474.569                     |
| Total non-current liabilities                                  |                    | 77.233.302                   | 58.125.723                    |
| Total liabilities                                              |                    | 575.430.423                  | 325.615.250                   |
| EQUITY                                                         |                    |                              |                               |
| Equity attributable to owners of parent                        |                    | 747.901.249                  | 315.619.665                   |
| Issued capital                                                 | 20                 | 52.500.000                   | 45.000.000                    |
| Share Premium (Discount)                                       | 20                 | 249.493.340                  | 0                             |
|                                                                |                    |                              |                               |

|                                                                                               |    |               |             |
|-----------------------------------------------------------------------------------------------|----|---------------|-------------|
| Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss | 20 | 69.187.523    | 69.554.013  |
| Gains (Losses) on Revaluation and Remeasurement                                               | 20 | 69.187.523    | 69.554.013  |
| Increases (Decreases) on Revaluation of Property, Plant and Equipment                         |    | 69.040.064    | 69.040.064  |
| Gains (Losses) on Remeasurements of Defined Benefit Plans                                     | 20 | 147.459       | 513.949     |
| Restricted Reserves Appropriated From Profits                                                 | 20 | 9.300.291     | 2.129.854   |
| Prior Years' Profits or Losses                                                                | 20 | 192.553.082   | 76.777.116  |
| Current Period Net Profit Or Loss                                                             | 20 | 174.867.013   | 122.158.682 |
| Total equity                                                                                  |    | 747.901.249   | 315.619.665 |
| Total Liabilities and Equity                                                                  |    | 1.323.331.672 | 641.234.915 |

# Profit or loss [abstract]

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

|                                                                                                        | Footnote Reference | Current Period<br>01.01.2022 -<br>30.09.2022 | Previous Period<br>01.01.2021 -<br>30.09.2021 | Current Period 3<br>Months<br>01.07.2022 -<br>30.09.2022 | Previous Period<br>3 Months<br>01.07.2021 -<br>30.09.2021 |
|--------------------------------------------------------------------------------------------------------|--------------------|----------------------------------------------|-----------------------------------------------|----------------------------------------------------------|-----------------------------------------------------------|
| <b>Profit or loss [abstract]</b>                                                                       |                    |                                              |                                               |                                                          |                                                           |
| <b>PROFIT (LOSS)</b>                                                                                   |                    |                                              |                                               |                                                          |                                                           |
| Revenue                                                                                                | 21                 | 1.014.342.592                                | 469.057.219                                   | 310.282.405                                              | 170.112.429                                               |
| Cost of sales                                                                                          | 21                 | -743.828.098                                 | -368.298.600                                  | -235.069.850                                             | -135.221.420                                              |
| GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS                                                         |                    | 270.514.494                                  | 100.758.619                                   | 75.212.555                                               | 34.891.009                                                |
| Revenue from Finance Sector Operations                                                                 |                    | 0                                            | 0                                             | 0                                                        | 0                                                         |
| Cost of Finance Sector Operations                                                                      |                    | 0                                            | 0                                             | 0                                                        | 0                                                         |
| GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS                                                     |                    | 0                                            | 0                                             | 0                                                        | 0                                                         |
| GROSS PROFIT (LOSS)                                                                                    |                    | 270.514.494                                  | 100.758.619                                   | 75.212.555                                               | 34.891.009                                                |
| General Administrative Expenses                                                                        | 22                 | -22.029.863                                  | -9.696.209                                    | -10.816.365                                              | -3.344.048                                                |
| Marketing Expenses                                                                                     | 22                 | -32.504.749                                  | -16.539.137                                   | -11.900.077                                              | -5.951.907                                                |
| Other Income from Operating Activities                                                                 | 23                 | 50.280.881                                   | 9.642.432                                     | 18.158.010                                               | 850.731                                                   |
| Other Expenses from Operating Activities                                                               | 23                 | -21.664.389                                  | -5.982.475                                    | -7.940.872                                               | 11.981.150                                                |
| PROFIT (LOSS) FROM OPERATING ACTIVITIES                                                                |                    | 244.596.374                                  | 78.183.230                                    | 62.713.251                                               | 38.426.935                                                |
| Investment Activity Income                                                                             | 24                 | 93.614                                       | 15.954.553                                    | 0                                                        | 0                                                         |
| Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9 | 9                  | 48.392                                       | 199.703                                       | -10.260                                                  | -251.316                                                  |
| PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)                                                        |                    | 244.738.380                                  | 94.337.486                                    | 62.702.991                                               | 38.175.619                                                |
| Finance income                                                                                         | 26                 |                                              |                                               |                                                          | -226.751                                                  |
| Finance costs                                                                                          | 27                 | -41.718.922                                  | -14.934.538                                   | -15.331.464                                              | -4.929.122                                                |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX                                                   |                    | 203.019.458                                  | 79.402.948                                    | 47.371.527                                               | 33.019.746                                                |
| Tax (Expense) Income, Continuing Operations                                                            |                    | -28.152.445                                  | -19.752.219                                   | -2.516.261                                               | -5.054.686                                                |
| Current Period Tax (Expense) Income                                                                    | 29                 | -29.966.927                                  | -257.805                                      | -6.080.273                                               | -151.106                                                  |
| Deferred Tax (Expense) Income                                                                          | 29                 | 1.814.482                                    | -19.494.414                                   | 3.564.012                                                | -4.903.580                                                |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS                                                               |                    | 174.867.013                                  | 59.650.729                                    | 44.855.266                                               | 27.965.060                                                |
| PROFIT (LOSS)                                                                                          |                    | 174.867.013                                  | 59.650.729                                    | 44.855.266                                               | 27.965.060                                                |
| <b>Profit (loss), attributable to [abstract]</b>                                                       |                    |                                              |                                               |                                                          |                                                           |
| Non-controlling Interests                                                                              |                    | 0                                            | 0                                             | 0                                                        | 0                                                         |
| Owners of Parent                                                                                       |                    | 174.867.013                                  | 59.650.729                                    | 44.855.266                                               | 27.965.060                                                |
| <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 Pay Başına Kazanç (Zarar)                                                    | 30                 | 3,33000000                                   | 0,44000000                                    | 132,56000000                                             | 62,15000000                                               |
| <b>Diluted Earnings Per Share</b>                                                                      |                    |                                              |                                               |                                                          |                                                           |

# Statement of Other Comprehensive Income

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

|                                                                                                                                                                      | Footnote Reference | Current Period<br>01.01.2022 -<br>30.09.2022 | Previous Period<br>01.01.2021 -<br>30.09.2021 | Current Period 3<br>Months<br>01.07.2022 -<br>30.09.2022 | Previous Period<br>3 Months<br>01.07.2021 -<br>30.09.2021 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------------------------------------------|-----------------------------------------------|----------------------------------------------------------|-----------------------------------------------------------|
| <b>Statement of Other Comprehensive Income</b>                                                                                                                       |                    |                                              |                                               |                                                          |                                                           |
| PROFIT (LOSS)                                                                                                                                                        |                    | 174.867.013                                  | 59.650.729                                    | 44.855.266                                               | 27.965.060                                                |
| <b>OTHER COMPREHENSIVE INCOME</b>                                                                                                                                    |                    |                                              |                                               |                                                          |                                                           |
| <b>Other Comprehensive Income that will not be Reclassified to Profit or Loss</b>                                                                                    |                    | <b>-366.490</b>                              | <b>69.133.668</b>                             | <b>29.149</b>                                            | <b>69.039.495</b>                                         |
| Gains (Losses) from Investments in Equity Instruments                                                                                                                |                    |                                              |                                               |                                                          |                                                           |
| Gains (Losses) on Revaluation of Property, Plant and Equipment                                                                                                       | 28                 | 0                                            | 78.902.930                                    | 0                                                        | 78.902.930                                                |
| Gains (Losses) on Remeasurements of Defined Benefit Plans                                                                                                            | 28                 | -463.911                                     | 120.005                                       | 43.319                                                   | -729                                                      |
| Change in Fair Value of Financial Liability Attributable to Change in Credit Risk of Liability                                                                       |                    |                                              |                                               |                                                          |                                                           |
| Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss                                                           |                    | 97.421                                       | -9.889.267                                    | -14.170                                                  | -9.862.706                                                |
| Current Period Tax (Expense) Income                                                                                                                                  |                    |                                              |                                               |                                                          |                                                           |
| Deferred Tax (Expense) Income                                                                                                                                        | 28,29              | 97.421                                       | -9.889.267                                    | -14.170                                                  | -9.862.706                                                |
| <b>Other Comprehensive Income That Will Be Reclassified to Profit or Loss</b>                                                                                        |                    | <b>0</b>                                     | <b>0</b>                                      | <b>0</b>                                                 | <b>0</b>                                                  |
| Taxes Relating to Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss |                    |                                              |                                               |                                                          |                                                           |
| Other Components Of Other Comprehensive Income That Will Be Reclassified To Profit Or Loss, Tax Effect                                                               |                    |                                              |                                               |                                                          |                                                           |
| <b>OTHER COMPREHENSIVE INCOME (LOSS)</b>                                                                                                                             |                    | <b>-366.490</b>                              | <b>69.133.668</b>                             | <b>29.149</b>                                            | <b>69.039.495</b>                                         |
| <b>TOTAL COMPREHENSIVE INCOME (LOSS)</b>                                                                                                                             |                    | <b>174.500.523</b>                           | <b>128.784.397</b>                            | <b>44.884.415</b>                                        | <b>97.004.555</b>                                         |
| <b>Total Comprehensive Income Attributable to</b>                                                                                                                    |                    |                                              |                                               |                                                          |                                                           |
| Non-controlling Interests                                                                                                                                            |                    | 0                                            | 0                                             | 0                                                        | 0                                                         |
| Owners of Parent                                                                                                                                                     |                    | 174.500.523                                  | 128.784.397                                   | 44.884.415                                               | 97.004.555                                                |

## Statement of cash flows (Indirect Method)

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

|                                                                                  | Footnote Reference | Current Period<br>01.01.2022 - 30.09.2022 | Previous Period<br>01.01.2021 - 30.09.2021 |
|----------------------------------------------------------------------------------|--------------------|-------------------------------------------|--------------------------------------------|
| <b>Statement of cash flows (Indirect Method)</b>                                 |                    |                                           |                                            |
| <b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>                            |                    | <b>-288.127.946</b>                       | <b>-10.576.651</b>                         |
| Profit (Loss)                                                                    |                    | 174.867.013                               | 59.650.729                                 |
| Profit (Loss) from Continuing Operations                                         |                    | 174.867.013                               | 59.650.729                                 |
| <b>Adjustments to Reconcile Profit (Loss)</b>                                    |                    | <b>89.244.639</b>                         | <b>34.913.242</b>                          |
| Adjustments for depreciation and amortisation expense                            | 22                 | 18.511.141                                | 10.652.082                                 |
| Adjustments for Impairment Loss (Reversal of Impairment Loss)                    |                    | -2.551.593                                | 1.594.195                                  |
| Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables     | 6                  | -645.280                                  | 136.060                                    |
| Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories     | 8                  | -1.906.313                                | 1.458.135                                  |
| Adjustments for provisions                                                       |                    | 3.324.464                                 | 1.842.204                                  |
| Adjustments for (Reversal of) Provisions Related with Employee Benefits          | 18                 | 2.991.412                                 | 1.761.494                                  |
| Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions                  |                    | 333.052                                   | 80.710                                     |
| Adjustments for Interest (Income) Expenses                                       |                    | 39.342.715                                | 14.710.007                                 |
| Adjustments for Interest Income                                                  |                    | 4.445.139                                 | 12.233.919                                 |
| Deferred Financial Expense from Credit Purchases                                 | 6                  | -3.133.795                                | -656.775                                   |
| Unearned Financial Income from Credit Sales                                      | 6                  | 38.031.371                                | 3.132.863                                  |
| Adjustments for unrealised foreign exchange losses ( gains)                      |                    | 2.559.081                                 | 2.317.088                                  |
| Adjustments for Tax (Income) Expenses                                            | 29                 | 28.152.445                                | 19.752.219                                 |
| Adjustments for losses (gains) on disposal of non-current assets                 |                    | -93.614                                   | -15.954.553                                |
| Adjustments for Losses (Gains) Arised From Sale of Tangible Assets               | 24                 | -93.614                                   | -9.208.222                                 |
| Adjustments for Losses (Gains) Arised From Sale of Investment Property           |                    | 0                                         | -6.746.331                                 |
| <b>Changes in Working Capital</b>                                                |                    | <b>-534.924.675</b>                       | <b>-105.887.682</b>                        |
| Adjustments for decrease (increase) in trade accounts receivable                 | 6                  | -68.756.566                               | -48.480.822                                |
| Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties         | 6                  | -68.756.566                               | -48.480.822                                |
| Adjustments for Decrease (Increase) in Other Receivables Related with Operations |                    | -289.137.565                              | -4.899.911                                 |
| Decrease (Increase) in Other Unrelated Party Receivables Related with Operations | 7                  | -289.137.565                              | -4.899.911                                 |
| Adjustments for decrease (increase) in inventories                               | 8                  | -128.317.759                              | -42.978.030                                |
| Decrease (Increase) in Prepaid Expenses                                          | 10                 | -79.577.409                               | -14.178.552                                |
| Adjustments for increase (decrease) in trade accounts payable                    | 6                  | -4.522.433                                | 6.733.435                                  |
| Increase (Decrease) in Employee Benefit Liabilities                              | 18                 | -2.585.970                                | 338.231                                    |
| Adjustments for increase (decrease) in other operating payables                  | 7                  | 4.236.955                                 | -3.580.248                                 |
| Increase (Decrease) in Other Operating Payables to Unrelated Parties             | 7                  | 4.236.955                                 | -3.580.248                                 |
| Increase (Decrease) in Deferred Income Other Than Contract Liabilities           |                    | 26.236.072                                | 1.158.215                                  |
| Other Adjustments for Other Increase (Decrease) in Working Capital               |                    | 7.500.000                                 | 0                                          |
| <b>Cash Flows from (used in) Operations</b>                                      |                    | <b>-270.813.023</b>                       | <b>-11.323.711</b>                         |
| Interest received                                                                | 23                 | 5.869.173                                 | 792.044                                    |
| Income taxes refund (paid)                                                       | 29                 | -24.031.437                               | -138.588                                   |
| Other inflows (outflows) of cash                                                 |                    | 847.341                                   | 93.604                                     |
| <b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>                            |                    | <b>-68.773.884</b>                        | <b>13.333.903</b>                          |
| Proceeds from sales of property, plant, equipment and intangible assets          | 14,24              | 0                                         | 9.233.883                                  |
| Proceeds from sales of property, plant and equipment                             | 14,24              | 0                                         | 9.233.883                                  |
| Purchase of Property, Plant, Equipment and Intangible Assets                     |                    | -68.773.884                               | -8.334.075                                 |
| Purchase of property, plant and equipment                                        | 14                 | -67.696.094                               | -8.273.892                                 |
| Purchase of intangible assets                                                    | 12                 | -1.077.790                                | -60.183                                    |
| Cash Inflows from Sale of Investment Property                                    |                    | 0                                         | 12.434.095                                 |
| <b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>                            |                    | <b>426.570.722</b>                        | <b>5.467.242</b>                           |
| Proceeds from Issuing Shares or Other Equity Instruments                         |                    | 249.493.340                               | 0                                          |



|                                                                                             |    |              |              |
|---------------------------------------------------------------------------------------------|----|--------------|--------------|
| Proceeds from issuing shares                                                                |    | 249.493.340  | 0            |
| Proceeds from borrowings                                                                    | 5  | 868.114.233  | 219.484.854  |
| Proceeds from Loans                                                                         | 5  | 868.114.233  | 219.484.854  |
| Repayments of borrowings                                                                    |    | -656.116.947 | -200.924.882 |
| Loan Repayments                                                                             |    | -656.116.947 | -200.924.882 |
| Payments of Lease Liabilities                                                               |    | -198.625     | -125.000     |
| Interest paid                                                                               | 27 | -40.590.452  | -12.175.686  |
| Interest Received                                                                           | 23 | 5.869.173    | -792.044     |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES |    | 69.668.892   | 8.224.494    |
| Effect of exchange rate changes on cash and cash equivalents                                |    | 0            | 0            |
| Net increase (decrease) in cash and cash equivalents                                        |    | 69.668.892   | 8.224.494    |
| CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD                                    |    | 16.494.019   | 5.364.461    |
| CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD                                          |    | 86.162.911   | 13.588.955   |

|                                            |                                                                                                                                                                                                                                                      |    |            |   |          |            |  |  |           |             |              |             |  |             |  |  |
|--------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|------------|---|----------|------------|--|--|-----------|-------------|--------------|-------------|--|-------------|--|--|
| Previous Period<br>01.01.2021 - 30.09.2021 | Statement of changes in equity [abstract]                                                                                                                                                                                                            |    |            |   |          |            |  |  |           |             |              |             |  |             |  |  |
|                                            | Statement of changes in equity [line items]                                                                                                                                                                                                          |    |            |   |          |            |  |  |           |             |              |             |  |             |  |  |
|                                            | Equity at beginning of period                                                                                                                                                                                                                        | 20 | 45,000,000 |   | 360,466  |            |  |  | 2,129,854 | 29,930,205  | 46,846,911   | 124,267,436 |  | 124,267,436 |  |  |
|                                            | 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                                                                                                                                                                                                                                            |    |            |   |          |            |  |  |           | 46,846,911  | -46,846,911  | 0           |  | 0           |  |  |
|                                            | Total Comprehensive Income (Loss)                                                                                                                                                                                                                    |    |            |   | 93,604   | 69,040,064 |  |  |           |             |              | 69,133,668  |  | 69,133,668  |  |  |
|                                            | Profit (loss)                                                                                                                                                                                                                                        |    |            |   |          |            |  |  |           |             | 59,650,729   | 59,650,729  |  | 59,650,729  |  |  |
|                                            | 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                                                                                                                                                                                                                              |    | 45,000,000 |   | 454,070  | 69,040,064 |  |  | 2,129,854 | 76,777,116  | 59,650,729   | 253,051,833 |  | 253,051,833 |  |  |
|                                            | Statement of changes in equity [abstract]                                                                                                                                                                                                            |    |            |   |          |            |  |  |           |             |              |             |  |             |  |  |
|                                            | Statement of changes in equity [line items]                                                                                                                                                                                                          |    |            |   |          |            |  |  |           |             |              |             |  |             |  |  |
|                                            | Equity at beginning of period                                                                                                                                                                                                                        |    | 45,000,000 | 0 | 513,949  | 69,040,064 |  |  | 2,129,854 | 76,777,116  | 122,158,682  | 315,619,665 |  | 315,619,665 |  |  |
|                                            | 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                                                                                                                                                                                                                                            |    |            |   |          |            |  |  | 7,170,437 | 114,988,245 | -122,158,682 | 0           |  | 0           |  |  |
|                                            | Total Comprehensive Income (Loss)                                                                                                                                                                                                                    |    |            |   | -366,490 |            |  |  |           |             |              | -366,490    |  | -366,490    |  |  |
|                                            | Profit (loss)                                                                                                                                                                                                                                        |    |            |   |          |            |  |  |           |             | 174,867,013  | 174,867,013 |  | 174,867,013 |  |  |
|                                            | Other Comprehensive Income (Loss)                                                                                                                                                                                                                    |    |            |   |          |            |  |  |           |             |              |             |  |             |  |  |
|                                            | Issue of equity                                                                                                                                                                                                                                      |    | 7,500,000  |   |          |            |  |  |           |             |              | 7,500,000   |  | 7,500,000   |  |  |
|                                            | 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>01.01.2022 - 30.09.2022 |                                                                                                                                                                                                                                                      |  |            |             |  |         |            |  |           |             |             |             |             |
|                                           | Decrease through Other Distributions to Owners                                                                                                                                                                                                       |  |            |             |  |         |            |  |           |             |             |             |             |
|                                           | Increase (Decrease) through Treasury Share Transactions                                                                                                                                                                                              |  |            |             |  |         |            |  |           |             |             |             |             |
|                                           | Increase (Decrease) through Share-Based Payment Transactions                                                                                                                                                                                         |  |            | 249.493.340 |  |         |            |  |           |             | 249.493.340 |             | 249.493.340 |
|                                           | 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                                                                                                                                                                                                    |  |            |             |  |         |            |  |           | 787.721     |             | 787.721     | 787.721     |
|                                           | Equity at end of period                                                                                                                                                                                                                              |  | 52.500.000 | 249.493.340 |  | 147.459 | 69.040.064 |  | 9.300.291 | 192.553.082 | 174.867.013 | 747.901.249 | 747.901.249 |