

TREND GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.
Financial Report
Unconsolidated
2021 - 4. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Comment

Independent Audit Company	HSY DANIřMANLIK VE BAĐIMSIZ DENETİM A.ř.
Audit Type	Continuous
Audit Result	Positive

TREND GAYRİMENKUL YATIRIM ORTAKLIĐI ANONİM řİRKETİ

1 OCAK – 31 ARALIK 2021 HESAP DÖNEMİNE AİT

FİNANSAL TABLOLARI HAKKINDA BAĐIMSIZ DENETÇİ RAPORU

Trend Gayrimenkul Yatırım Ortaklığı A.ř.

Genel Kurulu'na

Görüş

Trend Gayrimenkul Yatırım Ortaklığı Anonim řirketi'nin ("řirket"), 31 Aralık 2021 tarihli finansal durum tablosu ile aynı tarihte sona eren hesap dönemine ait; kar veya zarar ve diđer kapsamlı gelir tablosu, özkaynak deėişim tablosu ve nakit akış tablosu ile önemli muhasebe politikalarının özeti de dahil olmak üzere finansal tablo dipnotlarından oluşan finansal tablolarını denetlemiř bulunuyoruz.

Görüşümüze göre, iliřekteki finansal tablolar, řirketin 31 Aralık 2021 tarihi itibarıyla finansal durumunu ve aynı tarihte sona eren hesap dönemine ait finansal performansını ve nakit akışlarını Türkiye Muhasebe Standartları'na ("TMS'lere") uygun olarak tüm önemli yönleriyle gerçeėe uygun bir biçimde sunmaktadır.

Görüşün Dayanaėı

Yaptığımız baėımsız denetim, Sermaye Piyasası Kurulu'na yayımlanan Baėımsız Denetim Standartları'na ve Kamu Gözetimi, Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Denetim Standartları'nın bir parçası olan Baėımsız Denetim Standartları'na ("BDS'lere") uygun olarak yürütülmüřtür. Bu Standartlar kapsamındaki sorumluluklarımız, raporumuzun Baėımsız Denetçinin Finansal Tabloların Baėımsız Denetimine iliřkin Sorumlulukları bölümünde ayrıntılı bir řekilde açıklanmıřtır. KGK tarafından yayımlanan Baėımsız Denetçiler için Etik Kurallar ("Etik Kurallar") ile finansal tabloların baėımsız denetimiyle ilgili mevzuatta yer alan etik hükümlere uygun olarak řirketten baėımsız olduėumuzu beyan ederiz. Etik Kurallar ve mevzuat kapsamındaki etiėe iliřkin diđer sorumluluklar da tarafımızca yerine getirilmiřtir. Baėımsız denetim sırasında elde ettiėimiz baėımsız denetim kanıtlarının, görüşümüzün oluřturulması için yeterli ve uygun bir dayanak oluřturduėuna inanıyoruz.

Kilit Denetim Konuları

Kilit denetim konuları, mesleki muhakememize göre cari döneme ait finansal tabloların baėımsız denetiminde en çok önem arz eden konulardır. Kilit denetim konuları, bir bütün olarak finansal tabloların baėımsız denetimi çerçevesinde ve finansal tablolara iliřkin görüşümüzün oluřturulmasında ele alınmıř olup, bu konular hakkında ayrı bir görüş bildirmiyoruz.

- Ticari Alacakların Geri Kazanılabilirliėi

Ticari alacaklar finansal durum tablosunda etkin faiz yöntemi kullanılarak iskonto edilmiř maliyetleri üzerinden deėer düşüklüėü indirilerek gösterilir. řüpheli alacak karřılıkları; řirket Yönetimi'nin raporlama tarihi itibarıyla cari ekonomik kořullar çerçevesinde geri kazanılabilirlik deėerlendirmesi sonucunda tahsil edilememe riski olan alacaklar için gelecekteki muhtemel zararları karřılayacaėını öngördüėü tutarları baz almakta olup Not 7'de sunulmaktadır. Ticari alacakların geri kazanılabilirliėi, řirket tarafından deėerlendirilirken müřterilerin geėmiř dönemlerdeki tahsilat performansları, piyasadaki kredibiliteleri, alınan teminatlar ile bilanço tarihinden finansal tabloların yönetim kurulu tarafından onaylanma tarihine kadar olan tahsilat performansları dikkate alınmakta ve řirket Yönetimi'nin tahminlerine dayanmaktadır.

Ticari alacakların řirketin varlıklarının önemli bir bölümünü oluřturması ve alacakların geri kazanılabilirliėine iliřkin yapılan deėerlendirmelerde önemli tahminlerin ve varsayımların kullanılması sebebiyle bu konu kilit denetim konusu olarak deėerlendirilmektedir.

Denetimde konunun nasıl ele alındıėı

Denetim çalışmaları kapsamında; řirket Yönetimi'nin ticari alacakların geri kazanılabilirliėi deėerlendirmesi için kullandığı tahminlerin ve varsayımların, finansal tablolar oluřturulurken kullanılan muhasebe politikalarıyla uyumlu olup olmadıėı ve geçerliliėi detaylı řekilde incelenmiř ve řirket Yönetimi'nin ticari alacakların geri kazanılabilirliėi deėerlendirmesi için uyguladıėı kontroller anlařılmıřtır.

řirket Yönetimi'nin ticari alacaklara dair yařlandırma çalışması, müřterilere tanımlanan vadeler, müřterilerden alınan teminatlar, ipotekler incelenerek ticari alacakların geri kazanılabilirliėine dair deėerlendirmelerin geçerliliėi sorgulanmıřtır. Örnekleme yoluyla alacaklara dair teminatlar, ipotekler ve dönem sonundan raporlama tarihine kadar olan dönemdeki tahsilatlar doėrulanmıř, sorunlu olabilecek alacaklara dair řirket Yönetimi'nin tahminleri deėerlendirilmiř, řirket Yönetimi ile bu deėerlendirmeler görüřülüp, tartıřılmıř ve diđer denetim kanıtları ile de desteklenmiřtir. Ek olarak ticari alacakların geri kazanılabilirliėinin deėerlendirilmesi sonucu hesaplanan řüpheli alacak karřılıėının matematiksel doėruluėu kontrol edilmiřtir.

- Hasılatın muhasebeleřtirilmesi

řirket'in 01.01.2021- 31.12.2021 hesap dönemine ait kar veya zarar ve diđer kapsamlı gelir tablosunda "Hasılat" kalemi altında muhasebeleřtirmiř olduėu toplam 40.577.579 TL tutarında gelirleri bulunmaktadır. Söz konusu gelirlere iliřkin açıklama ve 31.12.2021 tarihi itibarıyla düzenlenmiř olan iliřekteki finansal tablolarda Not 2 ve Not 29'da yer almaktadır.

Hasılatın finansal tablolar içerisindeki tutarsal büyüklüğü, toplam hasılat tutarının mal satışı, ihracat gelirleri gibi değişken kanallardan elde edilmesi ve Şirket operasyonlarının doğası gereği olarak hasılat tutarının çok sayıda işlem sonucu oluşması ve farklı yöntem ve parametreler kullanılarak hesaplanması sebepleriyle söz konusu alan kilit denetim konusu olarak ele alınmıştır.

Denetimde konunun nasıl ele alındığı

Hasılatın muhasebeleştirilmesine ilişkin uyguladığımız denetim prosedürleri çerçevesinde hasılatın kaydedilmesine ilişkin Şirket yönetiminin uyguladığı muhasebe politikalarının TMS'ye ve ilgili mevzuata uygun olup olmadığı değerlendirilmiştir. Ayrıca, Şirket'in hasılat sürecini anlayarak, yönetimin hasılatın ilgili muhasebe standartlarına uygun olarak muhasebeleştirilmesine ilişkin uygulamakta olduğu iç kontrollerin tasarımını ve etkinliğini değerlendirilmiştir. Hesap dönemi içerisinde gerçekleştirilmiş işlemlerden seçilen örneklem üzerinden, işlem bazında gelir tutarının uygun olarak muhasebeleştirildiğini doğrulamak üzere ilgili destekleyici belgelerle bu işlem detayları karşılaştırılarak test edilmiştir. Ayrıca, finansal tablolarda ve açıklayıcı dipnotlarda yer alan bilgilerin uygunluğu, açıklanan bilgilerin finansal tablo okuyucuları için önemi dikkate alınıp tarafımızca sorgulanmıştır.

Yönetimin ve Üst Yönetimden Sorumlu Olanların Finansal Tablolara İlişkin Sorumlulukları

Şirket Yönetimi; finansal tabloların TMS'lere uygun olarak hazırlanmasından, gerçeğe uygun bir biçimde sunumundan ve hata veya hile kaynaklı önemli yanlışlık içermeyecek şekilde hazırlanması için gerekli gördüğü iç kontrolden sorumludur. Finansal tabloları hazırlarken Şirket Yönetimi; Şirketin sürekliliğini devam ettirme kabiliyetinin değerlendirilmesinden, gerektiğinde süreklilikle ilgili hususları açıklamaktan ve Şirket'i tasfiye etme ya da ticari faaliyeti sona erdirmeye niyeti ya da mecburiyeti bulunmadığı süreçte işletmenin sürekliliği esasını kullanmaktan sorumludur. Üst yönetimden sorumlu olanlar, Şirketin finansal raporlama sürecinin gözetiminden sorumludur.

Bağımsız Denetçinin Finansal Tabloların Bağımsız Denetimine İlişkin Sorumlulukları

Bir bağımsız denetimde, biz bağımsız denetçilerin sorumlulukları şunlardır: Amacımız, bir bütün olarak finansal tabloların hata veya hile kaynaklı önemli yanlışlık içerip içermediğine ilişkin makul güvence elde etmek ve görüşümüzü içeren bir bağımsız denetçi raporu düzenlemektir. BDS'lere uygun olarak yürütülen bir bağımsız denetim sonucunda verilen makul güvence; yüksek bir güvence seviyesidir ancak, var olan önemli bir yanlışlığın her zaman tespit edileceğini garanti etmez. Yanlışlıklar hata veya hile kaynaklı olabilir. Yanlışlıkların, tek başına veya toplu olarak, finansal tablo kullanıcılarının bu tablolara istinaden alacakları ekonomik kararları etkilemesi makul ölçüde bekleniyorsa bu yanlışlıklar önemli olarak kabul edilir. BDS'lere uygun olarak yürütülen bir bağımsız denetimin gereği olarak, bağımsız denetim boyunca mesleki muhakememizi kullanmakta ve mesleki şüpheciliğimizi sürdürmekteyiz. Tarafımızca ayrıca:

- Finansal tablolardaki hata veya hile kaynaklı "önemli yanlışlık" riskleri belirlenmekte ve değerlendirilmekte; bu risklere karşılık veren denetim prosedürleri tasarlanmakta ve uygulanmakta ve görüşümüze dayanak teşkil edecek yeterli ve uygun denetim kanıtı elde edilmektedir. (Hile; muvazaa, sahtekârlık, kasıtlı ihmal, gerçeğe aykırı beyan veya iç kontrol ihlali fiillerini içerebildiğinden, hile kaynaklı önemli bir yanlışlığı tespit edememe riski, hata kaynaklı önemli bir yanlışlığı tespit edememe riskinden yüksektir.)
- Şirketin iç kontrolünün etkinliğine ilişkin bir görüş bildirmek amacıyla değil ama duruma uygun denetim prosedürlerini tasarlamak amacıyla denetimle ilgili iç kontrol değerlendirilmektedir.
- Yönetim tarafından kullanılan muhasebe politikalarının uygunluğu ile yapılan muhasebe tahminlerinin ve ilgili açıklamaların makul olup olmadığı değerlendirilmektedir.
- Elde edilen denetim kanıtlarına dayanarak, Şirketin sürekliliğini devam ettirme kabiliyetine ilişkin ciddi şüphe oluşturabilecek olay veya şartlarla ilgili önemli bir belirsizliğin mevcut olup olmadığı hakkında ve yönetimin işletmenin sürekliliği esasını kullanmasının uygunluğu hakkında sonuca varılmaktadır. Önemli bir belirsizliğin mevcut olduğu sonucuna varmamız hâlinde, raporumuzda, finansal tablolardaki ilgili açıklamalara dikkat çekmemiz ya da bu açıklamaların yetersiz olması durumunda olumlu görüş dışında bir görüş vermemiz gerekmektedir. Vardığımız sonuçlar, bağımsız denetçi raporu tarihine kadar elde edilen denetim kanıtlarına dayanmaktadır. Bununla birlikte, gelecekteki olay veya şartlar Şirketin sürekliliğini sona erdirebilir.
- Finansal tabloların, açıklamalar dâhil olmak üzere, genel sunumu, yapısı ve içeriği ile bu tabloların, temelini oluşturan işlem ve olayları gerçeğe uygun sunumu sağlayacak şekilde yansıtmayı yansıtmadığı değerlendirilmektedir.

Diğer hususların yanı sıra, denetim sırasında tespit ettiğimiz önemli iç kontrol eksiklikleri dâhil olmak üzere, bağımsız denetimin planlanan kapsamı ve zamanlaması ile önemli denetim bulgularını üst yönetimden sorumlu olanlara bildirmekteyiz.

Bağımsızlığa ilişkin etik hükümlere uygunluk sağladığımızı üst yönetimden sorumlu olanlara bildirmiş bulunmaktayız. Ayrıca bağımsızlık üzerinde etkisi olduğu düşünülebilecek tüm ilişkiler ve diğer hususları ve -varsa- ilgili önlemleri üst yönetimden sorumlu olanlara iletmış bulunmaktayız.

Üst yönetimden sorumlu olanlara bildirilen konular arasında, cari döneme ait finansal tabloların bağımsız denetiminde en çok önem arz eden konuları yani kilit denetim konularını belirlemekteyiz. Mevzuatın konunun kamuya açıklanmasına izin vermediği durumlarda veya konuyu kamuya açıklamanın doğuracağı olumsuz sonuçların, kamuya açıklamanın doğuracağı kamu yararını aşacağına makul şekilde beklendiği oldukça istisnai durumlarda, ilgili hususun bağımsız denetçi raporumuzda bildirilmemesine karar verebiliriz.

Mevzuattan Kaynaklanan Diğer Yükümlülüklerle İlişkin Rapor

TTK'nın 402'nci Maddesi'nin dördüncü fıkrası uyarınca; Şirketin 1 Ocak - 31 Aralık 2021 hesap döneminde defter tutma düzeninin, finansal tablolarının, TTK ile Şirket esas sözleşmesinin finansal raporlamaya ilişkin hükümlerine uygun olmadığına dair önemli bir hususa rastlanmamıştır.

TTK'nın 402'nci Maddesi'nin dördüncü fıkrası uyarınca; Yönetim Kurulu tarafımıza denetim kapsamında istenen açıklamaları yapmış ve talep edilen belgeleri vermiştir.

Bu bağımsız denetimi yürütüp sonuçlandıran sorumlu denetçi Özkan Cengiz'dir.

İstanbul, 1 Mart 2022

HSY Danışmanlık ve Bağımsız Denetim Anonim Şirketi

Member, Crowe Global

Özkan Cengiz

Sorumlu Ortak Başdenetçi, SMMM

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 31.12.2021	Previous Period 31.12.2020
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	51.171.907	321.577
Cash Accounts Regarding Real Estate Projects		0	0
Financial Investments		0	0
Restricted Bank Balances		0	0
Time Deposits		0	0
Financial Assets Available-for-sale		0	0
Financial Investments Held To Maturity		0	0
Financial Assets at Fair Value Through Profit or Loss		0	0
Financial Assets Held For Trading		0	0
Other Financial Assets Measured at Fair Value Through Profit or Loss		0	0
Financial Assets Designated at Fair Value Through Profit or Loss		0	0
Financial Investments with Risks on Policyholders		0	0
Financial Assets at Fair Value Through Other Comprehensive Income		0	0
Financial Assets Measured At Fair Value Through Other Comprehensive Income		0	0
Investments in Equity Instruments		0	0
Financial Assets Measured at Amortised Cost		0	0
Other Financial Investments		0	0
Financial Assets Given As Collateral		0	0
Trade Receivables	7	7.066	11.175
Trade Receivables Due From Related Parties	6	7.066	6.174
Trade Receivables Due From Unrelated Parties	7	0	5.001
Receivables From Financial Sector Operations		0	0
Receivables From Financial Sector Operations Due From Related Parties		0	0
Receivables From Financial Sector Operations Due From Unrelated Parties		0	0
Reserve Deposits with the Central Bank of the Republic Turkey		0	0
Other Receivables	8	132.289	71.606
Other Receivables Due From Related Parties	6	0	0
Other Receivables Due From Unrelated Parties	8	132.289	71.606
Contract Assets		0	0
Contract Assets from Ongoing Construction Contracts		0	0
Contract Assets from Sale of Goods and Service Contracts		0	0
Other Contract Assets		0	0
Financial Assets Regarding Service Concession Arrangements		0	0
Derivative Financial Assets		0	0
Inventories	9	47.789.141	63.102.006
Inventories Work-in Progress		0	0
Biological Assets		0	0
Prepayments	11	4.421.176	137.408
Prepayments to Related Parties	6	4.227.225	0
Prepayments to Unrelated Parties	11	193.951	137.408
Deferred Insurance Acquisition Costs		0	0
Current Tax Assets	38	35.637	6.049
Current Non-cash Free Collaterals that can be Used		0	0
Other current assets	27	374.755	5.087.779
SUB-TOTAL		103.931.971	68.737.600
Total current assets		103.931.971	68.737.600
NON-CURRENT ASSETS			
Financial Investments		0	0
Restricted Bank Balances		0	0
Time Deposits		0	0
Financial Assets Available-for-Sale		0	0

Financial Investments Held To Maturity		0	0
Financial Assets at Fair Value Through Profit or Loss		0	0
Financial Assets Held For Trading		0	0
Other Financial Assets Measured at Fair Value Through Profit or Loss		0	0
Financial Assets Designated As at Fair Value Through Profit or Loss		0	0
Financial Investments with Risks on Policyholders		0	0
Financial Assets at Fair Value Through Other Comprehensive Income		0	0
Financial Assets Measured At Fair Value Through Other Comprehensive Income		0	0
Investments in Equity Instruments		0	0
Financial Assets Measured at Amortised Cost		0	0
Other Financial Investments		0	0
Investments in subsidiaries, joint ventures and associates		0	0
Trade Receivables		0	0
Trade Receivables Due From Related Parties		0	0
Trade Receivables Due From Unrelated Parties		0	0
Receivables From Financial Sector Operations		0	0
Other Receivables		0	0
Other Receivables Due From Related Parties		0	0
Other Receivables Due From Unrelated Parties		0	0
Contract Assets		0	0
Contract Assets from Ongoing Construction Contracts		0	0
Contract Assets from Sale of Goods and Service Contracts		0	0
Other Contract Assets		0	0
Financial Assets regarding Service Concession Arrangements		0	0
Derivative Financial Assets		0	0
Inventories		0	0
Investments accounted for using equity method		0	0
Biological assets		0	0
Investment property		0	0
Investment Properties Work in Progress		0	0
Property, plant and equipment	13	108.089	197.987
Land and Premises		0	0
Land Improvements		0	0
Buildings		0	0
Machinery And Equipments		27.639	30.297
Vehicles		0	0
Fixtures and fittings		26.226	49.699
Leasehold Improvements		54.224	117.991
Bearer Plants		0	0
Assets Subject to Depletion		0	0
Construction in Progress		0	0
Operational Lease Assets		0	0
Right of Use Assets	19	249.085	420.327
Intangible assets and goodwill	16	8.562	6.303
Goodwill		0	0
Rights Regarding Concession Arrangements		0	0
Other Rights		0	0
Patents		0	0
Brand names		0	0
Licenses		0	0
Computer Softwares		0	0
Capitalized Development Costs		0	0
Other intangible assets	16	8.562	6.303
Prepayments	11	0	0
Prepayments to Related Parties		0	0
Prepayments to Unrelated Parties	11	0	0
Deferred Tax Asset		0	0
Current Tax Assets, Non-current		0	0
Non-current Non-cash Free Collaterals that can be Used		0	0
Other Non-current Assets		0	0
Total non-current assets		365.736	624.617
Total assets		104.297.707	69.362.217
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	44	3.041.275	23
Current Borrowings From Related Parties		0	0
Lease Liabilities		0	0
Issued Debt Instruments		0	0

Other short-term borrowings		0	0
Current Borrowings From Unrelated Parties	44	3.041.275	23
Bank Loans	44	3.041.275	23
Lease Liabilities		0	0
Issued Debt Instruments		0	0
Other short-term borrowings		0	0
Current Portion of Non-current Borrowings	44	4.171.534	3.742.229
Current Portion of Non-current Borrowings from Related Parties		0	0
Bank Loans		0	0
Lease Liabilities		0	0
Issued Debt Instruments		0	0
Current Portion of other Non-current Borrowings		0	0
Current Portion of Non-current Borrowings from Unrelated Parties	44	4.171.534	3.742.229
Bank Loans	44	4.171.534	3.742.229
Lease Liabilities		0	0
Issued Debt Instruments		0	0
Current Portion of other Non-current Borrowings		0	0
Other Financial Liabilities		0	0
Put Option Liabilities Related with Non-controlling Interests		0	0
Financial Guarantee Contracts		0	0
Other Miscellaneous Financial Liabilities		0	0
Trade Payables	7	5.816.883	97.362
Trade Payables to Related Parties	6	5.625.139	9.133
Trade Payables to Unrelated Parties	7	191.744	88.229
Payables on Financial Sector Operations		0	0
Payables to Related Parties on Financial Sector Operations		0	0
Payables to Unrelated Parties on Financial Sector Operations		0	0
Employee Benefit Obligations	26	45.499	70.496
Other Payables	8	94.078	7.097.335
Other Payables to Related Parties	6	35.760	7.092.870
Other Payables to Unrelated Parties	8	58.318	4.465
Contract Liabilities		0	0
Contract Liabilities from Ongoing Construction Contracts		0	0
Contract Liabilities from Sale of Goods and Service Contracts		0	0
Other Contact Liabilities		0	0
Liabilites Due to Investments Accounted for Using Equity Method		0	0
Derivative Financial Liabilities		0	0
Derivative Financial Liabilities Held for trading		0	0
Derivative Financial Liabilities Held for Hedging		0	0
Government Grants		0	0
Deferred Income Other Than Contract Liabilities	11	10.422.592	1.206.965
Deferred Income Other Than Contract Liabilities From Related Parties		0	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties	11	10.422.592	1.206.965
Current tax liabilities, current		0	0
Current provisions	24	113.567	127.250
Current provisions for employee benefits	24	11.467	15.710
Insurance Technical Reserves		0	0
Other current provisions	24	102.100	111.540
Other Current Liabilities		0	0
Other Current Liabilities to Related Parties		0	0
SUB-TOTAL		23.705.428	12.341.660
Liabilities included in disposal groups classified as held for sale		0	0
Liabilities Included in Disposal Groups Classified as Held for Distribution to Owners		0	0
Total current liabilities		23.705.428	12.341.660
NON-CURRENT LIABILITIES			
Long Term Borrowings		2.091.885	6.232.580
Long Term Borrowings From Related Parties		0	0
Bank Loans		0	0
Lease Liabilities		0	0
Issued Debt Instruments		0	0
Other Long-term borrowings		0	0
Long Term Borrowings From Unrelated Parties	44	2.091.885	6.232.580
Bank Loans	44	2.091.885	6.232.580
Lease Liabilities		0	0

Issued Debt Instruments		0	0
Other long-term borrowings		0	0
Other Financial Liabilities		0	0
Put Option Liabilities Related with Non-controlling Interests		0	0
Financial Guarantee Contracts		0	0
Other Miscellaneous Financial Liabilities		0	0
Trade Payables		0	0
Trade Payables To Related Parties		0	0
Trade Payables To Unrelated Parties		0	0
Payables on Financial Sector Operations		0	0
Payables to Related Parties on Financial Sector Operations		0	0
Payables to Unrelated Parties on Financial Sector Operations		0	0
Employee Benefit Obligations		0	0
Other Payables		0	0
Other Payables to Related Parties		0	0
Other Payables to Unrelated parties		0	0
Contract Liabilities		0	0
Contract Liabilities from Ongoing Construction Contracts		0	0
Contract Liabilities from Sale of Goods and Service Contracts		0	0
Other Contract Liabilities		0	0
Liabilites due to Investments Accounted for Using Equity Method		0	0
Derivative Financial Liabilities		0	0
Derivative Financial Liabilities Held for Trading		0	0
Derivative Financial Liabilities Held for Hedging		0	0
Government grants		0	0
Deferred Income Other Than Contract Liabilities		0	0
Deferred Income Other Than Contract Liabilities From Related Parties		0	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties		0	0
Non-current provisions	24	80.705	93.691
Non-current provisions for employee benefits	24	80.705	93.691
General Provisions		0	0
Free Provisions for Contingencies		0	0
Insurance Technical Reserves		0	0
Other non-current provisions		0	0
Current Tax Liabilities		0	0
Deferred Tax Liabilities		0	0
Other non-current liabilities		0	0
Other Non-Current Liabilities to Related Parties		0	0
Other Non-current Liabilities to Unrelated Parties		0	0
Total non-current liabilities		2.172.590	6.326.271
Total liabilities		25.878.018	18.667.931
EQUITY			
Equity attributable to owners of parent		78.419.689	50.694.286
Issued capital	28	30.000.000	30.000.000
Inflation Adjustments on Capital		0	0
Balancing Account for Merger Capital		0	0
Additional Capital Contribution of Shareholders		0	0
Capital Advance		0	0
Treasury Shares (-)		0	0
Capital Adjustments due to Cross-Ownership (-)		0	0
Share Premium (Discount)	28	6.000.000	6.000.000
Effects of Business Combinations Under Common Control		0	0
Put Option Revaluation Fund Related with Non-controlling Interests		0	0
Share Based payments (-)		0	0
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	28	-24.275	-13.370
Gains (Losses) from investments in equity instruments		0	0
Gains (Losses) on Revaluation and Remeasurement	28	-24.275	-13.370
Increases (Decreases) on Revaluation of Property, Plant and Equipment		0	0
Increases (Decreases) on Revaluation of Intangible assets		0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans	28	-24.275	-13.370
Other Revaluation Increases (Decreases)		0	0

Gains (Losses) Due to Change in Fair Value of Financial Liability Attributable to Change in Credit Risk of Liability		0	0
Gains (Losses) on Hedging Instruments that Hedge Investments in Equity Instruments		0	0
Share of Other Comprehensive Income of Investments Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		0	0
Exchange Differences on Translation		0	0
Other Gains (Losses)		0	0
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		0	0
Exchange Differences on Translation		0	0
Gains (Losses) on Hedge		0	0
Gains (Losses) on Cash Flow Hedges		0	0
Gains (Losses) on Hedges of Net Investment in Foreign Operations		0	0
Other Gains (Losses) on Hedge		0	0
Gains (Losses) on Revaluation and Reclassification		0	0
Gains (Losses) on Remeasuring and/or Reclassification of Available-for-sale Financial Assets		0	0
Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0
Other Gains (Losses) on Revaluation and Reclassification		0	0
Change in Value of Time Value of Options		0	0
Change in Value of Forward Elements of Forward Contracts		0	0
Change in Value of Foreign Currency Basis Spreads		0	0
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss		0	0
Other Gains (Losses)		0	0
Restricted Reserves Appropriated From Profits		0	0
Profit from Sales of Participation Shares or Property that will be Added to Share Capital		0	0
Legal Reserves		0	0
Treasury Share Reserves		0	0
Venture Capital Fund		0	0
Other Restricted Profit Reserves		0	0
Other equity interest		0	0
Other reserves		0	0
Advance Dividend Payments (Net) (-)		0	0
Prior Years' Profits or Losses	28	14.707.656	16.443.483
Current Period Net Profit Or Loss	28	27.736.308	-1.735.827
Non-controlling interests		0	0
Total equity		78.419.689	50.694.286
Total Liabilities and Equity		104.297.707	69.362.217

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 31.12.2021	Previous Period 01.01.2020 - 31.12.2020
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	29	40.577.579	8.511.716
Cost of sales	29	-27.918.025	-5.929.829
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		12.659.554	2.581.887
Revenue from Finance Sector Operations		0	0
Fee, Premium, Commission and Other Service Income		0	0
Foreign Exchange Gains		0	0
Interest Income		0	0
Profit Share Income		0	0
Derivative Financial Transactions Gains		0	0
Income From Portfolio Management Operations		0	0
Income From Insurance Services		0	0
Income From Pension Services		0	0
Unrealized Profit from Financial Assets and Liabilities		0	0
Other Revenues from Finance Sector Operations		0	0
Cost of Finance Sector Operations		0	0
Fee, Premium, Commissions and Other Service Expenses		0	0
Foreign Exchange Losses		0	0
Interest Expenses		0	0
Profit Share Expenses		0	0
Provision Expenses		0	0
Derivative Financial Transactions Losses		0	0
Expenses Related with Portfolio Management Operations		0	0
Expenses For Insurance Services		0	0
Expenses For Pension Services		0	0
Unrealized Loss from Financial Assets and Liabilities		0	0
Other Expenses Related with Finance Sector Operations		0	0
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0	0
Change in Fair Value of Biological Assets		0	0
GROSS PROFIT (LOSS)		12.659.554	2.581.887
General Administrative Expenses	31	-2.576.552	-2.375.548
Marketing Expenses	31	-1.455.001	-376.111
Research and development expense		0	0
Other Income from Operating Activities	32	467.155	736.538
Other Expenses from Operating Activities	32	-1.038.955	-327.709
Other gains (losses)		0	0
PROFIT (LOSS) FROM OPERATING ACTIVITIES		8.056.201	239.057
Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed		0	0
Gain (loss) arising from derecognition of financial assets measured at amortised cost		0	0
Investment Activity Income	33	12.552	92.079
Investment Activity Expenses		0	0
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9		0	0
Share of Profit (Loss) from Investments Accounted for Using Equity Method		0	0
Other income (expense) from subsidiaries, jointly controlled entities and associates		0	0
Gains (Losses) Arising from Difference Between Previous Amortised Cost and Fair Value of Financial Assets Reclassified out of Amortised Cost into Fair Value through Profit or Loss Measurement Category		0	0
Cumulative Gain (Loss) Previously Recognised in Other Comprehensive Income Arising from Reclassification of Financial Assets out of Fair Value through Other Comprehensive Income into Fair Value through Profit or Loss Measurement Category		0	0
Hedging Gains (Losses) for Hedge of Group of Items with Offsetting Risk Positions		0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		8.068.753	331.136
Finance income	35	22.071.793	0
Finance costs	35	-2.404.238	-2.066.963
Gains (losses) on net monetary position		0	0

PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		27.736.308	-1.735.827
Tax (Expense) Income, Continuing Operations		0	0
Current Period Tax (Expense) Income		0	0
Deferred Tax (Expense) Income		0	0
PROFIT (LOSS) FROM CONTINUING OPERATIONS		27.736.308	-1.735.827
PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS		0	0
PROFIT (LOSS)		27.736.308	-1.735.827
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		27.736.308	-1.735.827
Earnings per share [abstract]			
Earnings per share [line items]			
Basic earnings per share			
Diluted Earnings Per Share			
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-10.905	-29.995
Gains (Losses) from Investments in Equity Instruments		0	0
Gains (Losses) on Revaluation of Property, Plant and Equipment		0	0
Gains (Losses) on Revaluation of Intangible Assets		0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans	36	-10.905	-29.995
Change in Fair Value of Financial Liability Attributable to Change in Credit Risk of Liability		0	0
Gains (Losses) on Hedging Instruments that Hedge Investments in Equity Instruments		0	0
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans of Associates and Joint Ventures Accounted for Using Equity Method		0	0
Revaluation Increases (Decreases) of Property, Plant and Equipment of Associates and Joint Ventures Accounted for Using Equity Method		0	0
Revaluation Increases (Decreases) of Intangible Assets of Associates and Joint Ventures Accounted for Using Equity Method		0	0
Other Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method		0	0
Exchange Differences on Translation		0	0
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	36	0	0
Current Period Tax (Expense) Income		0	0
Deferred Tax (Expense) Income		0	0
Taxes Relating to Gains (Losses) from Investments in Equity Instruments		0	0
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment		0	0
Taxes Relating to Gains (Losses) on Revaluation of Intangible Assets		0	0
Taxes Relating to Remeasurements of Defined Benefit Plans	36	0	0
Taxes Relating to Change in Fair Value of Financial Liability Attributable to Change in Credit Risk of Liability		0	0
Taxes Relating to Hedges of Investments in Equity Instruments of Other Comprehensive Income		0	0
Taxes Relating to Share Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		0	0
Taxes Relating to Exchange Differences on Translation		0	0
Taxes Relating to Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
Exchange Differences on Translation		0	0
Gains (Losses) on Exchange Differences on Translation		0	0
Reclassification Adjustments on Exchange Differences on Translation		0	0

Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		0	0
Gains (losses) on Remeasuring Available-for-sale Financial Assets		0	0
Reclassification Adjustments on Available-for-sale Financial Assets		0	0
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0
Gains (Losses) on Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0
Reclassification Adjustments on Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0
Amounts Removed from Equity and Adjusted Against Fair Value of Financial Assets on Reclassification out of Fair Value through Other Comprehensive Income Measurement Category		0	0
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		0	0
Gains (Losses) on Cash Flow Hedges		0	0
Reclassification Adjustments on Cash Flow Hedges		0	0
Amounts Removed from Equity and Included in Carrying Amount of Non-Financial Asset (Liability) whose Acquisition or Incurrence was Hedged Highly Probable Forecast Transaction		0	0
Other Comprehensive Income (Loss) Related with Hedges of Net Investments in Foreign Operations		0	0
Gains (Losses) on Hedges of Net Investments in Foreign Operations		0	0
Reclassification Adjustments on Hedges of Net Investments in Foreign Operations		0	0
Change in Value of Time Value of Options		0	0
Gains (Losses) on Change in Value of Time Value of Options		0	0
Reclassification Adjustments on Change in Value of Time Value of Options		0	0
Change in Value of Forward Elements of Forward Contracts		0	0
Gains (Losses) on Change in Value of Forward Elements of Forward Contracts		0	0
Reclassification Adjustments on Change in Value of Forward Elements of Forward Contracts		0	0
Change in Value of Foreign Currency Basis Spreads		0	0
Gains (Losses) on Change in Value of Foreign Currency Basis Spreads		0	0
Reclassification Adjustments on Change in Value of Foreign Currency Basis Spreads		0	0
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss		0	0
Gains (Losses) on Revaluation or Reclassification Adjustments of Available-for-Sale Financial Assets		0	0
Gains (Losses) on Cash Flow Hedges of Associates and Joint Ventures Accounted for Using Equity Method		0	0
Gains (Losses) on Hedges of Net Investment in Foreign Operations of Associates and Joint Ventures Accounted for Using Equity Method		0	0
Gains (Losses) on Exchange Differences on Translation of Investments Accounted for Using Equity Method		0	0
Other Gains (Losses) on Other Comprehensive Income Of Associates And Joint Ventures Accounted For Using Equity Method That Will Be Reclassified To Profit Or Loss		0	0
Other Components of Other Comprehensive Income that will be Reclassified to Other Profit or Loss		0	0
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0	0
Current Period Tax (Expense) Income		0	0
Deferred Tax (Expense) Income		0	0
Taxes Relating to Exchange Differences on Translation		0	0
Taxes Relating to Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		0	0
Taxes Relating to Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0
Taxes Relating to Cash Flow Hedges		0	0
Taxes Relating to Gains or Losses on Hedges of Net Investments in Foreign Operations		0	0
Taxes Relating to Change in Value of Time Value of Options of Other Comprehensive Income		0	0

Taxes Relating to Change in Value of Forward Elements of Forward Contracts of Other Comprehensive Income		0	0
Taxes Relating to Change in Value of Foreign Currency Basis Spreads of Other Comprehensive Income		0	0
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		0	0
Other Components Of Other Comprehensive Income That Will Be Reclassified To Profit Or Loss, Tax Effect		0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-10.905	-29.995
TOTAL COMPREHENSIVE INCOME (LOSS)		27.725.403	-1.765.822
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		27.725.403	-1.765.822

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 31.12.2021	Previous Period 01.01.2020 - 31.12.2020
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		53.137.098	2.737.538
Profit (Loss)		27.736.308	-1.735.827
Profit (Loss) from Continuing Operations	28	27.736.308	-1.735.827
Adjustments to Reconcile Profit (Loss)		1.679.329	340.860
Adjustments for depreciation and amortisation expense	13,16,19	255.722	301.339
Adjustments for Impairment Loss (Reversal of Impairment Loss)	7	5.000	14.226
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	7	5.000	101.835
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	9		-87.609
Adjustments for provisions	24	62.465	64.908
Adjustments for (Reversal of) Provisions Related with Employee Benefits	24	71.905	-33.444
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	24	-9.440	98.352
Adjustments for Interest (Income) Expenses	35	1.357.384	-39.125
Adjustments for Interest Income	35	-130.420	-39.125
Adjustments for interest expense	35	1.751.452	
Unearned Financial Income from Credit Sales	35	-263.648	
Adjustments for losses (gains) on disposal of non-current assets	33	-1.242	-488
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	33	-1.242	-488
Changes in Working Capital		23.851.088	4.082.016
Adjustments for decrease (increase) in trade accounts receivable	7	-892	-108.575
Decrease (Increase) in Trade Accounts Receivables from Related Parties	6	-892	
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7		-108.575
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	8	-60.683	77.369
Decrease (Increase) in Other Related Party Receivables Related with Operations	6		97.400
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	8	-60.683	-20.031
Adjustments for decrease (increase) in inventories	9	15.312.865	4.242.468
Decrease (Increase) in Prepaid Expenses	11	-4.283.768	382.637
Adjustments for increase (decrease) in trade accounts payable	7	5.983.169	-7.962
Increase (Decrease) in Trade Accounts Payables to Related Parties	6	5.616.006	-52.586
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	367.163	44.624
Increase (Decrease) in Employee Benefit Liabilities	26	-24.997	2.344
Adjustments for increase (decrease) in other operating payables	8	-7.003.257	374.982
Increase (Decrease) in Other Operating Payables to Related Parties	6	-7.057.110	454.603
Increase (Decrease) in Other Operating Payables to Unrelated Parties	8	53.853	-79.621
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	11	9.215.627	-1.198.432
Other Adjustments for Other Increase (Decrease) in Working Capital	27	4.713.024	317.185
Decrease (Increase) in Other Assets Related with Operations	27	4.713.024	317.185
Cash Flows from (used in) Operations		53.266.725	2.687.049
Interest received			39.125
Payments Related with Provisions for Employee Benefits	26	-100.039	
Income taxes refund (paid)	38	-29.588	11.364
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		4.402	-13.159
Proceeds from sales of property, plant, equipment and intangible assets	13	10.470	1.105
Proceeds from sales of property, plant and equipment	13	10.470	1.105

Purchase of Property, Plant, Equipment and Intangible Assets	13	-6.068	-14.264
Purchase of property, plant and equipment	13	-1.900	-10.720
Purchase of intangible assets	16	-4.168	-3.544
Net Cash Flows from Discontinuing Operations		0	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-2.291.170	-5.446.380
Proceeds from borrowings	44	5.175.000	
Proceeds from Loans	44	5.175.000	
Repayments of borrowings	44	-5.845.138	-5.446.380
Loan Repayments	44	-5.845.138	-5.446.380
Interest paid	35	-1.751.452	
Interest Received	35	130.420	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		50.850.330	-2.722.001
Net increase (decrease) in cash and cash equivalents		50.850.330	-2.722.001
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		321.577	3.043.578
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		51.171.907	321.577

Previous Period 01.01.2020 - 31.12.2020	Statement of changes in equity (abstract)																	
	Statement of changes in equity (line items)																	
	Equity at beginning of period		30.000.000		6.000.000		16.625					8.258.275	8.185.208	52.460.108		52.460.108		
	Adjustments Related to Accounting Policy Changes															0		
	Adjustments Related to Required Changes in Accounting Policies															0		
	Adjustments Related to Voluntary Changes in Accounting Policies															0		
	Adjustments Related to Errors															0		
	Other Restatements															0		
	Restated Balances															0		
	Transfers										8.185.208	-8.185.208				0		
	Total Comprehensive Income (Loss)	21					-29.995						-1.735.827	1.765.822		1.765.822		
	Profit (loss)															0		
	Other Comprehensive Income (Loss)															0		
	Issue of equity															0		
	Capital Decrease															0		
	Capital Advance															0		
	Effect of Merger or Liquidation or Division															0		
	Effects of Business Combinations Under Common Control															0		
	Advance Dividend Payments															0		
	Dividends Paid															0		
	Decrease through Other Distributions to Owners															0		
	Increase (Decrease) through Treasury Share Transactions															0		
	Increase (Decrease) through Share-Based Payment Transactions															0		
	Acquisition or Disposal of a Subsidiary															0		
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity															0		
	Transactions with noncontrolling shareholders															0		
	Increase through Other Contributions by Owners															0		
	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															0		
	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															0		
	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															0		
	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															0		
Increase (decrease) through other changes, equity															0			
Equity at end of period		30.000.000	6.000.000	13.370						16.443.483	-1.735.827	50.694.286		50.694.286				
Current Period 01.01.2021 - 31.12.2021	Statement of changes in equity (abstract)																	
	Statement of changes in equity (line items)																	
	Equity at beginning of period		30.000.000	6.000.000	13.370					16.443.483	-1.735.827	50.694.286		50.694.286				
	Adjustments Related to Accounting Policy Changes													0				
	Adjustments Related to Required Changes in Accounting Policies													0				
	Adjustments Related to Voluntary Changes in Accounting Policies													0				
	Adjustments Related to Errors													0				
	Other Restatements													0				
	Restated Balances													0				
	Transfers									-1.735.827	1.735.827			0				
	Total Comprehensive Income (Loss)	28				-10.905					27.736.308	27.725.403		27.725.403				
	Profit (loss)													0				
	Other Comprehensive Income (Loss)					-10.905						-10.905		-10.905				
	Issue of equity													0				
	Capital Decrease													0				
	Capital Advance													0				
	Effect of Merger or Liquidation or Division													0				
	Effects of Business Combinations Under Common Control													0				
	Advance Dividend Payments													0				
	Dividends Paid													0				

Current Period 01.01.2021 - 31.12.2021															0
	Decrease through Other Distributions to Owners														0
	Increase (Decrease) through Treasury Share Transactions														0
	Increase (Decrease) through Share-Based Payment Transactions														0
	Acquisition or Disposal of a Subsidiary														0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity														0
	Transactions with noncontrolling shareholders														0
	Increase through Other Contributions by Owners														0
	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														0
	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														0
	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														0
	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														0
	Increase (decrease) through other changes, equity														0
	Equity at end of period		30.000.000		6.000.000		-24.275		14.707.656	27.736.308	78.419.689				78.419.689