



KAMUYU AYDINLATMA PLATFORMU

İSTANBUL PORTFÖY YÖNETİMİ A.Ş. Financial Report Unconsolidated 2023 - 2. 3 Monthly Notification

General Information About Financial Statements

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

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

İstanbul Portföy Yönetimi Anonim Şirketi Yönetim Kurulu'na

Giriş

İstanbul Portföy Yönetimi Anonim Şirketi ("Şirket") 30 Haziran 2023 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait özet kâr veya zarar tablosunun ve diğer kapsamlı gelir tablosunun, özet özkaynak değişim tablosunun ve özet nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardı'na ("TMS 34") uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı (SBDS) 2410 "Ara Dönem Özet Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi"ne uygun olarak yürütülmüştür. Ara dönem özet finansal bilgilere ilişkin sınırlı denetim, başta finans ve muhasebe konularından sorumlu kişiler olmak üzere ilgili kişilerin sorgulanması ve analitik prosedürler ile diğer sınırlı denetim prosedürlerinin uygulanmasından oluşur. Ara dönem özet finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı özet finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem özet finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre, ilişikteki ara dönem özet finansal bilgilerin, tüm önemli yönleriyle, TMS 34 "Ara Dönem Özet Finansal Raporlama" Standardı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

İstanbul, 11 Ağustos 2023

PKF Aday Bağımsız Denetim A.Ş.

(A Member Firm of PKF International)

Abdülkadir ŞAHİN

Sorumlu Denetçi

Statement of Financial Position (Balance Sheet)

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

| | Footnote Reference | Current Period 30.06.2023 | Previous Period 31.12.2022 |
|--|--------------------|------------------------------|-------------------------------|
| Statement of Financial Position (Balance Sheet) | | | |
| Assets [abstract] | | | |
| CURRENT ASSETS | | | |
| Cash and cash equivalents | 4 | 256.944 | 27.593.893 |
| Financial Investments | | 177.426.284 | 87.103.021 |
| Financial Assets at Fair Value Through Profit or Loss | 5 | 177.426.284 | 87.103.021 |
| Other Financial Assets Measured at Fair Value Through Profit or Loss | | 177.426.284 | 87.103.021 |
| Trade Receivables | 6 | 23.264.328 | 294.947.689 |
| Trade Receivables Due From Unrelated Parties | | 23.264.328 | 294.947.689 |
| Other Receivables | | 6.334.474 | 4.453.874 |
| Other Receivables Due From Related Parties | 11 | 1.052.927 | 491.727 |
| Other Receivables Due From Unrelated Parties | | 5.281.547 | 3.962.147 |
| Prepayments | | 3.336.723 | 2.032.967 |
| Prepayments to Unrelated Parties | | 3.336.723 | 2.032.967 |
| Other current assets | | 0 | 0 |
| SUB-TOTAL | | 210.618.753 | 416.131.444 |
| Total current assets | | 210.618.753 | 416.131.444 |
| NON-CURRENT ASSETS | | | |
| Financial Investments | | 733.267 | 733.539 |
| Other Financial Investments | | 733.267 | 733.539 |
| Other Receivables | | 4.868 | 4.868 |
| Other Receivables Due From Unrelated Parties | | 4.868 | 4.868 |
| Property, plant and equipment | | 4.924.206 | 5.161.677 |
| Right of Use Assets | | 2.587.052 | 2.414.266 |
| Intangible assets and goodwill | | 713.330 | 701.753 |
| Deferred Tax Asset | | 0 | 0 |
| Total non-current assets | | 8.962.723 | 9.016.103 |
| Total assets | | 219.581.476 | 425.147.547 |
| LIABILITIES AND EQUITY | | | |
| CURRENT LIABILITIES | | | |
| Current Borrowings | | 28.469 | 226.554 |
| Current Borrowings From Related Parties | | 0 | 0 |
| Current Borrowings From Unrelated Parties | | 28.469 | 226.554 |
| Trade Payables | 6 | 7.209.253 | 11.547.892 |
| Trade Payables to Unrelated Parties | | 7.209.253 | 11.547.892 |
| Employee Benefit Obligations | | 10.501.103 | 103.533.189 |
| Other Payables | | 11.243.370 | 93.027.173 |
| Other Payables to Related Parties | 6 | 387.642 | 430.878 |
| Other Payables to Unrelated Parties | | 10.855.728 | 92.596.295 |
| Current tax liabilities, current | | 1.367.301 | 42.464.907 |
| Current provisions | | 3.070.567 | 2.069.708 |
| Current provisions for employee benefits | | 3.070.567 | 2.069.708 |
| Other Current Liabilities | | 0 | 0 |
| SUB-TOTAL | | 33.420.063 | 252.869.423 |
| Total current liabilities | | 33.420.063 | 252.869.423 |
| NON-CURRENT LIABILITIES | | | |
| Long Term Borrowings | | 2.932.112 | 2.158.633 |
| Long Term Borrowings From Related Parties | | 0 | 0 |
| Long Term Borrowings From Unrelated Parties | | 2.932.112 | 2.158.633 |
| Lease Liabilities | | 2.932.112 | 2.158.633 |
| Non-current provisions | | 3.192.036 | 2.977.092 |
| Non-current provisions for employee benefits | | 3.192.036 | 2.977.092 |
| Deferred Tax Liabilities | | 12.917.987 | 614.765 |
| Total non-current liabilities | | 19.042.135 | 5.750.490 |
| Total liabilities | | 52.462.198 | 258.619.913 |
| EQUITY | | | |
| Equity attributable to owners of parent | | 167.119.278 | 166.527.634 |
| Issued capital | 8 | 30.000.000 | 14.184.000 |
| Balancing Account for Merger Capital | | -1.998.674 | -1.998.674 |

| | | | |
|---|---|--------------------|--------------------|
| Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss | 8 | -977.377 | -469.877 |
| Gains (Losses) on Revaluation and Remeasurement | | -977.377 | -469.877 |
| Gains (Losses) on Remeasurements of Defined Benefit Plans | | -977.377 | -469.877 |
| Restricted Reserves Appropriated From Profits | 8 | 6.000.000 | 1.160.926 |
| Prior Years' Profits or Losses | 8 | 81.337.889 | 7.561.313 |
| Current Period Net Profit Or Loss | | 52.757.440 | 146.089.946 |
| Total equity | | 167.119.278 | 166.527.634 |
| Total Liabilities and Equity | | 219.581.476 | 425.147.547 |

Statement of Profit or Loss and Other Comprehensive Income

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

| | Footnote Reference | Current Period 01.01.2023 - 30.06.2023 | Previous Period 01.01.2022 - 30.06.2022 | Current Period 3 Months 01.04.2023 - 30.06.2023 | Previous Period 3 Months 01.04.2022 - 30.06.2022 |
|--|--------------------|--|---|--|---|
| Statement of Profit or Loss and Other Comprehensive Income | | | | | |
| PROFIT (LOSS) | | | | | |
| GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS | | 0 | 0 | 0 | 0 |
| Revenue from Finance Sector Operations | 9 | 133.892.222 | 64.670.649 | 49.228.099 | 35.337.719 |
| GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS | | 133.892.222 | 64.670.649 | 49.228.099 | 35.337.719 |
| GROSS PROFIT (LOSS) | | 133.892.222 | 64.670.649 | 49.228.099 | 35.337.719 |
| General Administrative Expenses | | -128.502.390 | -53.277.905 | -56.501.168 | -27.652.866 |
| Marketing Expenses | | -1.391.187 | -519.687 | -876.150 | -493.947 |
| Other Expenses from Operating Activities | | -1.573.098 | | -1.573.098 | |
| PROFIT (LOSS) FROM OPERATING ACTIVITIES | | 2.425.547 | 10.873.057 | -9.722.317 | 7.190.906 |
| PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE) | | 2.425.547 | 10.873.057 | -9.722.317 | 7.190.906 |
| Finance income | | 70.987.970 | 5.883.619 | 58.646.836 | 3.044.523 |
| Finance costs | | -543.853 | -2.762.436 | -10.004 | -90.567 |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX | | 72.869.664 | 13.994.240 | 48.914.515 | 10.144.862 |
| Tax (Expense) Income, Continuing Operations | | -20.112.224 | -4.113.875 | -13.870.085 | -2.628.122 |
| Current Period Tax (Expense) Income | | -7.809.002 | -4.489.123 | -1.367.672 | -2.598.189 |
| Deferred Tax (Expense) Income | | -12.303.222 | 375.248 | -12.502.413 | -29.933 |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS | | 52.757.440 | 9.880.365 | 35.044.430 | 7.516.740 |
| PROFIT (LOSS) | | 52.757.440 | 9.880.365 | 35.044.430 | 7.516.740 |
| Profit (loss), attributable to [abstract] | | | | | |
| Non-controlling Interests | | 0 | 0 | 0 | 0 |
| Owners of Parent | | 52.757.440 | 9.880.365 | 35.044.430 | 7.516.740 |
| 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 | | -507.500 | 194.607 | -105.563 | -146.897 |
| Gains (Losses) on Remeasurements of Defined Benefit Plans | | -676.667 | 259.476 | -140.751 | -195.863 |
| Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss | | 169.167 | -64.869 | 35.188 | 48.966 |
| Taxes Relating to Remeasurements of Defined Benefit Plans | | 169.167 | -64.869 | 35.188 | 48.966 |
| Other Comprehensive Income That Will Be Reclassified to Profit or Loss | | 0 | 0 | 0 | 0 |
| OTHER COMPREHENSIVE INCOME (LOSS) | | -507.500 | 194.607 | -105.563 | -146.897 |
| TOTAL COMPREHENSIVE INCOME (LOSS) | | 52.249.940 | 10.074.972 | 34.938.867 | 7.369.843 |
| Total Comprehensive Income Attributable to | | | | | |
| Non-controlling Interests | | 0 | 0 | 0 | 0 |
| Owners of Parent | | 52.249.940 | 10.074.972 | 34.938.867 | 7.369.843 |

Statement of cash flows (Indirect Method)

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

| | Footnote Reference | Current Period 01.01.2023 - 30.06.2023 | Previous Period 01.01.2022 - 30.06.2022 |
|--|--------------------|---|--|
| Statement of cash flows (Indirect Method) | | | |
| CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES | | | |
| Profit (Loss) | | 52.757.440 | 9.880.365 |
| Profit (Loss) from Continuing Operations | | 52.757.440 | 9.880.365 |
| Adjustments to Reconcile Profit (Loss) | | | |
| Adjustments for depreciation and amortisation expense | | 6.369.226 | 2.890.970 |
| Adjustments for provisions | | 2.273.431 | 65.973 |
| Adjustments for (Reversal of) Provisions Related with Employee Benefits | | 2.273.431 | 65.973 |
| Adjustments for Interest (Income) Expenses | | -18.386 | -1.075.076 |
| Adjustments for Interest Income | | -18.386 | -1.075.076 |
| Adjustments for unrealised foreign exchange losses (gains) | | 4.357.100 | 936.198 |
| Adjustments for fair value losses (gains) | | -50.798.342 | 2.566.319 |
| Adjustments for Fair Value Losses (Gains) of Financial Assets | | -50.798.342 | 2.566.319 |
| Adjustments for Tax (Income) Expenses | | 20.112.224 | 4.113.875 |
| Adjustments for losses (gains) on disposal of non-current assets | | 0 | 0 |
| Changes in Working Capital | | | |
| Decrease (Increase) in Financial Investments | | -43.881.749 | 7.622.885 |
| Adjustments for decrease (increase) in trade accounts receivable | | 271.683.361 | 39.512.806 |
| Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties | 6 | 271.683.361 | 39.512.806 |
| Adjustments for Decrease (Increase) in Other Receivables Related with Operations | | -18.752.661 | -3.862.279 |
| Decrease (Increase) in Other Related Party Receivables Related with Operations | | -561.200 | -742.930 |
| Decrease (Increase) in Other Unrelated Party Receivables Related with Operations | | -18.191.461 | -3.119.349 |
| Decrease (Increase) in Prepaid Expenses | | -1.303.756 | 242.129 |
| Adjustments for increase (decrease) in trade accounts payable | | -4.338.639 | -2.694.908 |
| Increase (Decrease) in Trade Accounts Payables to Unrelated Parties | | -4.338.639 | -2.694.908 |
| Increase (Decrease) in Employee Benefit Liabilities | | -93.032.086 | -35.879.416 |
| Adjustments for increase (decrease) in other operating payables | | -116.050.625 | -7.464.783 |
| Increase (Decrease) in Other Operating Payables to Related Parties | | 633.432 | -252.536 |
| Increase (Decrease) in Other Operating Payables to Unrelated Parties | | -116.684.057 | -7.212.247 |
| Cash Flows from (used in) Operations | | | |
| Payments Related with Provisions for Employee Benefits | | -1.734.296 | 0 |
| Income taxes refund (paid) | | -1.367.300 | -2.806.571 |
| CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES | | | |
| Purchase of Property, Plant, Equipment and Intangible Assets | | -234.486 | -1.417.949 |
| Purchase of property, plant and equipment | | -134.376 | -802.521 |
| Purchase of intangible assets | | -100.110 | -615.428 |
| CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES | | | |
| Payments of Lease Liabilities | | -1.737.495 | -1.207.175 |
| Dividends Paid | 8 | -51.658.296 | -15.204.318 |
| Interest Received | | 18.386 | 1.075.076 |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES | | | |
| Net increase (decrease) in cash and cash equivalents | | -27.336.949 | -2.705.879 |
| CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD | | | |
| | 4 | 27.593.893 | 7.135.229 |
| CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD | | | |
| | 4 | 256.944 | 4.429.350 |

Statement of changes in equity [abstract]

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

| Footnote Reference | Equity | | | | | | | | | | |
|--|--|--------------------------------------|--|---|--|--|--|--------------------------------|--------------------|-------------|------------------------------------|
| | Equity attributable to owners of parent [member] | | | | | | | | | | Non-controlling interests [member] |
| | Issued Capital | Balancing Account for Merger Capital | Other Accumulated Comprehensive Income That Will Not Be Reclassified in Profit Or Loss | | Other Accumulated Comprehensive Income That Will Be Reclassified in Profit Or Loss | | Restricted Reserves Appropriated From Profits [member] | Retained Earnings | | | |
| | | | Gains/Losses on Revaluation and Remeasurement [member] | Gains (Losses) on Remeasurements of Defined Benefit Plans | Reserve Of Gains or Losses on Hedge | Gains (Losses) on Revaluation and Reclassification | | Prior Years' Profits or Losses | Net Profit or Loss | | |
| | | | | | | | | | | | |
| Statement of changes in equity [abstract] | | | | | | | | | | | |
| Statement of changes in equity [line items] | | | | | | | | | | | |
| Equity at beginning of period | 8 | 14.184.000 | -1.998.674 | -365.504 | | | 280.676 | 2.920.406 | 20.725.475 | 35.746.379 | 35.746.379 |
| 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 | | | | | | | 880.250 | 19.845.225 | -20.725.475 | | |
| Total Comprehensive Income (Loss) | | | | 194.607 | | | | -15.204.318 | 9.880.365 | -5.129.346 | -5.129.346 |
| Profit (loss) | | | | | | | | | 9.880.365 | 9.880.365 | 9.880.365 |
| Other Comprehensive Income (Loss) | | | | 194.607 | | | | | | 194.607 | 194.607 |
| 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 | | | | | | | | -15.204.318 | -15.204.318 | | -15.204.318 |
| 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 | 8 | 14.184.000 | -1.998.674 | -170.897 | | | 1.160.926 | 7.561.313 | 9.880.365 | 30.617.033 | 30.617.033 |
| Statement of changes in equity [abstract] | | | | | | | | | | | |
| Statement of changes in equity [line items] | | | | | | | | | | | |
| Equity at beginning of period | 8 | 14.184.000 | -1.998.674 | -469.877 | | | 1.160.926 | 7.561.313 | 146.089.946 | 166.527.634 | 166.527.634 |
| 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 | | 15.186.000 | | | | | | 146.089.946 | -146.089.946 | | |
| Total Comprehensive Income (Loss) | | | | -507.500 | | | 4.839.074 | -72.313.370 | 52.757.440 | 591.644 | 591.644 |
| Profit (loss) | | | | | | | | | 52.757.440 | 52.757.440 | 52.757.440 |
| Other Comprehensive Income (Loss) | | | | -507.500 | | | | | | -507.500 | -507.500 |
| 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 | | | | | | | | | | | |

Previous Period
01.01.2022 - 30.06.2022

| Current Period | | 15.816.000 | | | | 4.839.074 | -72.313.370 | -51.658.296 | -51.658.296 | |
|-------------------------|--|------------|------------|------------|----------|-----------|-------------|-------------|-------------|-------------|
| 01.01.2023 - 30.06.2023 | 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 | 8 | 30.000.000 | -1.998.674 | -977.377 | 6.000.000 | 81.337.889 | 52.757.440 | 167.119.278 | 167.119.278 |