



**KAMUYU AYDINLATMA PLATFORMU**

# **GALATASARAY SPORTİF SİNİ VE TİCARİ YATIRIMLAR A.Ş.**

## **Financial Report**

### **Consolidated**

### **2023 - 2. 3 Monthly Notification**

**General Information About Financial Statements**

## Independent Audit Comment

Independent Audit Company	EREN BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Partial Positive

### **GALATASARAY SPORTİF SİNAİ VE TİCARİ YATIRIMLAR A.Ş. VE**

### **BAĞLI ORTAKLIKLARI**

**30 KASIM 2023 TARİHİ İTİBARIYLA**

### **SINIRLI DENETİM RAPORU**

**Galatasaray Sportif Sınai ve Ticari Yatırımlar A.Ş. ve Bağlı Ortaklıkları**

**Yönetim Kurulu'na**

#### **Giriş**

Galatasaray Sportif Sınai ve Ticari Yatırımlar Anonim Şirketi ("Şirket") ile bağlı ortaklıklarının (hepsi birlikte "Grup" olarak anılacaktır) 30 Kasım 2023 tarihli ilişikteki ara dönem özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait özet konsolide kâr veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosu ile açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet konsolide finansal tabloların Türkiye Muhasebe Standardı 34, Ara Dönem Finansal Raporlama Standardı'na (TMS 34) uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet konsolide finansal tablolara ilişkin bir sonuç bildirmektir.

#### **Sınırlı Denetimin Kapsamı**

Yaptığımız sınırlı denetim, Sermaye Piyasası Kurulu düzenlemeleri çerçevesinde kabul edilen ve Kamu Gözetimi, Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Denetim Standartlarının bir parçası olan Sınırlı Bağımsız Denetim Standardı (SBDS) 2410 "Ara Dönem Finansal Bilgilerin,

İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi"ne uygun olarak yürütülmüştür. Ara dönem 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 finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem 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 bildirmemektediriz.

### Şartlı Sonucun Dayanağı

Dipnot 4'te açıklandığı üzere, Grup'un, 30 Kasım 2023 tarihi itibarıyla ana hissedarı [Galatasaray Spor Kulübü ve bazı bağlı ortaklıklarından](#) 2.506.900.951 TL (31 Mayıs 2023: 2.291.794.102 TL) tutarında ticari olmayan alacağı olup söz konusu alacağın belirli bir vadesi bulunmamaktadır. İlişkili taraflardan uzun vadeli diğer alacaklar hesabında taşınan söz konusu tutarın tahsilatına ilişkin vade ve şekildeki belirsizlikler nedeniyle anılan alacakların tahsil edilebilirliğine dair kanaat oluşturulamamıştır.

### Şartlı Sonuç

Sınırlı denetimimize göre, Şartlı Sonucun Dayanağı paragrafında belirtilen husus hariç olmak üzere, ilişikteki ara dönem özet konsolide finansal tabloların, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

### İşletmenin Sürekliliğiyle İlgili Önemli Belirsizlik

[İlişikteki finansal tablo dipnotu 2.7'de açıklandığı üzere](#) Grup'un 30 Kasım 2023 tarihi itibarıyla kısa vadeli yükümlülüklerinin dönen varlıklarını [2.598.333.166 TL](#) (31 Mayıs 2023 – [2.515.458.145 TL](#)) aştığına ve 30 Kasım 2023 tarihi itibarıyla geçmiş yıllar zararının [3.085.685.574 TL](#) olarak gerçekleştiğine ve toplam özkaynaklarının negatif [1.511.786.240 TL](#) (31 Mayıs 2023 – [2.095.293.711 TL](#)) olduğuna ve söz konusu durumun, Türk Ticaret Kanunu (TTK)'nın 376. Maddesi'ne göre de borca batıklık olarak değerlendirilmesi nedeniyle Şirket Yönetim Kurulu'nun TTK'nın 376. Maddesi'nde belirtilen tedbirleri alması gerektiğine ilişkin yaptığı açıklamalara dikkat çekmek isteriz. Bu şartlar, ilgili dipnotta açıklanan diğer hususlar ile birlikte, Şirket'in sürekliliğinin devamına ilişkin ciddi şüpheler oluşturabilecek önemli belirsizliklerin bulunduğunu göstermektedir. Ancak bu husus, tarafımızca verilen [görüşü](#) etkilememektedir.

EREN Bağımsız Denetim A.Ş.

Member Firm of GRANT THORNTON International

Nazım Hikmet

Sorumlu Ortak Baş Denetçi

İstanbul, 19 Ocak 2024

# Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.11.2023	Previous Period 31.05.2023
<b>Statement of Financial Position (Balance Sheet)</b>			
<b>Assets [abstract]</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents		102.599.968	137.102.161
Financial Investments		9.687.019	1.856.687
Trade Receivables		705.374.223	374.854.562
Trade Receivables Due From Unrelated Parties		705.374.223	374.854.562
Other Receivables		1.266.569.753	1.231.566.346
Other Receivables Due From Related Parties		1.256.689.965	1.225.289.401
Other Receivables Due From Unrelated Parties		9.879.788	6.276.945
Inventories		328.016.391	124.521.023
Prepayments		365.590.931	83.915.181
Current Tax Assets		15.043.828	4.919.641
Other current assets		36.726.478	21.422.368
<b>SUB-TOTAL</b>		<b>2.829.608.591</b>	<b>1.980.157.969</b>
<b>Total current assets</b>		<b>2.829.608.591</b>	<b>1.980.157.969</b>
<b>NON-CURRENT ASSETS</b>			
Trade Receivables		26.194.531	18.434.816
Trade Receivables Due From Unrelated Parties		26.194.531	18.434.816
Other Receivables		2.358.156.477	2.174.366.260
Other Receivables Due From Related Parties		2.356.910.986	2.173.204.701
Other Receivables Due From Unrelated Parties		1.245.491	1.161.559
Investment property		42.705.000	42.705.000
Property, plant and equipment		75.914.677	25.898.584
Right of Use Assets		17.176.871	13.012.398
Intangible assets and goodwill		1.779.893.711	952.238.727
Other intangible assets		1.779.893.711	952.238.727
Prepayments		197.273.350	220.946.173
Deferred Tax Asset		8.178.734	5.407.008
Other Non-current Assets		5.303.359	4.961.937
<b>Total non-current assets</b>		<b>4.510.796.710</b>	<b>3.457.970.903</b>
<b>Total assets</b>		<b>7.340.405.301</b>	<b>5.438.128.872</b>
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Current Borrowings		209.019.327	1.126.221.320
Current Portion of Non-current Borrowings		646.675.348	312.981.085
Current Portion of Non-current Borrowings from Related Parties		634.962.032	306.187.834
Current Portion of other Non-current Borrowings		634.962.032	306.187.834
Current Portion of Non-current Borrowings from Unrelated Parties		11.713.316	6.793.251
Lease Liabilities		11.713.316	6.793.251
Trade Payables		2.165.103.209	916.187.049
Trade Payables to Unrelated Parties		2.165.103.209	916.187.049
Employee Benefit Obligations		823.904.289	955.961.021
Other Payables		608.789.850	164.723.908
Other Payables to Related Parties		592.194.094	158.860.178
Other Payables to Unrelated Parties		16.595.756	5.863.730
Deferred Income Other Than Contract Liabilities		775.308.896	658.161.021
Current tax liabilities, current		16.587.458	5.692.839
Current provisions		34.376.000	73.206.751
Current provisions for employee benefits		19.028.843	9.467.958
Other current provisions		15.347.157	63.738.793
Other Current Liabilities		148.177.380	282.481.120
<b>SUB-TOTAL</b>		<b>5.427.941.757</b>	<b>4.495.616.114</b>
<b>Total current liabilities</b>		<b>5.427.941.757</b>	<b>4.495.616.114</b>
<b>NON-CURRENT LIABILITIES</b>			
Long Term Borrowings		1.701.233.554	2.394.349.643
Long Term Borrowings From Related Parties		1.701.233.554	2.394.349.643
Bank Loans		1.684.130.262	2.381.923.487
Lease Liabilities		17.103.292	12.426.156

Trade Payables		1.065.244.320	406.272.269
Trade Payables To Unrelated Parties		1.065.244.320	406.272.269
Employee Benefit Obligations		547.263.014	90.325.641
Deferred Income Other Than Contract Liabilities		31.829.462	22.187.114
Non-current provisions		10.657.791	8.444.987
Non-current provisions for employee benefits		10.657.791	8.444.987
Other non-current provisions		0	0
Deferred Tax Liabilities		0	0
Other non-current liabilities		68.373.117	116.226.815
Total non-current liabilities		3.424.601.258	3.037.806.469
Total liabilities		8.852.543.015	7.533.422.583
EQUITY			
Equity attributable to owners of parent		-1.511.786.240	-2.095.032.356
Issued capital		1.080.000.000	540.000.000
Inflation Adjustments on Capital		3.827.679	3.827.679
Share Premium (Discount)		445.808.919	437.030.587
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-12.628.203	-12.819.150
Gains (Losses) on Revaluation and Remeasurement		-12.628.203	-12.819.150
Gains (Losses) on Remeasurements of Defined Benefit Plans		-12.628.203	-12.819.150
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 Revaluation and Reclassification		0	0
Restricted Reserves Appropriated From Profits		22.614.102	21.246.627
Prior Years' Profits or Losses		-3.085.685.574	-2.132.012.212
Current Period Net Profit Or Loss		34.276.837	-952.305.887
Non-controlling interests		-351.474	-261.355
Total equity		-1.512.137.714	-2.095.293.711
Total Liabilities and Equity		7.340.405.301	5.438.128.872

# Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.06.2023 - 30.11.2023	Previous Period 01.06.2022 - 30.11.2022	Current Period 3 Months 01.09.2023 - 30.11.2023	Previous Period 3 Months 01.09.2022 - 30.11.2022
<b>Statement of Profit or Loss and Other Comprehensive Income</b>					
<b>PROFIT (LOSS)</b>					
Revenue	11	3.087.943.805	592.384.752	1.599.667.904	346.192.876
Cost of sales	11	-2.306.875.566	-843.376.888	-1.509.439.951	-547.185.643
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		781.068.239	-250.992.136	90.227.953	-200.992.767
GROSS PROFIT (LOSS)		781.068.239	-250.992.136	90.227.953	-200.992.767
General Administrative Expenses		-60.388.610	-23.800.468	-32.165.074	-13.136.010
Marketing Expenses		-127.978.435	-52.772.089	-69.952.050	-32.072.104
Other Income from Operating Activities		34.872.489	11.398.701	9.720.802	9.255.307
Other Expenses from Operating Activities		-640.761.206	-71.082.987	-211.063.282	-56.600.208
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-13.187.523	-387.248.979	-213.231.651	-293.545.782
Investment Activity Income		219.392.078	168.212.731	47.104.591	12.684.714
Investment Activity Expenses		-6.274	-21.159.510	-6.274	-5.434.235
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		206.198.281	-240.195.758	-166.133.334	-286.295.303
Finance income		365.231.443	161.645.342	299.746.306	82.860.475
Finance costs		-524.205.100	-171.979.463	-184.803.303	-61.391.701
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		47.224.624	-250.529.879	-51.190.331	-264.826.529
Tax (Expense) Income, Continuing Operations		-13.037.906	-3.846.476	-13.435.078	-1.305.967
Current Period Tax (Expense) Income		-15.809.632	-5.246.773	-15.809.632	-1.931.710
Deferred Tax (Expense) Income		2.771.726	1.400.297	2.374.554	625.743
PROFIT (LOSS) FROM CONTINUING OPERATIONS		34.186.718	-254.376.355	-64.625.409	-266.132.496
PROFIT (LOSS)		34.186.718	-254.376.355	-64.625.409	-266.132.496
<b>Profit (loss), attributable to [abstract]</b>					
Non-controlling Interests		-90.119	-63.512	-3.085	-141
Owners of Parent		34.276.837	-254.312.843	-64.622.324	-266.132.355
<b>Earnings per share [abstract]</b>					
<b>Earnings per share [line items]</b>					
<b>Basic earnings per share</b>					
<b>Diluted Earnings Per Share</b>					
<b>OTHER COMPREHENSIVE INCOME</b>					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		190.947	-1.515.818	-445.296	-667.605
Gains (Losses) on Remeasurements of Defined Benefit Plans		190.947	-1.515.818	-445.296	-667.605
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
<b>OTHER COMPREHENSIVE INCOME (LOSS)</b>		<b>190.947</b>	<b>-1.515.818</b>	<b>-445.296</b>	<b>-667.605</b>
<b>TOTAL COMPREHENSIVE INCOME (LOSS)</b>		<b>34.377.665</b>	<b>-255.892.173</b>	<b>-65.070.705</b>	<b>-266.800.101</b>
<b>Total Comprehensive Income Attributable to</b>					
Non-controlling Interests		-90.119	-63.512	-3.085	-141
Owners of Parent		34.467.784	-255.828.661	-65.067.620	-266.799.960

# Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.06.2023 - 30.11.2023	Previous Period 01.06.2022 - 30.11.2022
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>		<b>1.231.759.124</b>	<b>275.883.932</b>
Profit (Loss)		34.186.718	-254.376.355
<b>Adjustments to Reconcile Profit (Loss)</b>		<b>80.965.733</b>	<b>-70.056.609</b>
Adjustments for depreciation and amortisation expense		268.328.032	105.523.727
Adjustments for Impairment Loss (Reversal of Impairment Loss)		293.558	-436.475
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables		69.700	-1.172.395
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories		223.858	735.920
Adjustments for provisions		27.318.168	14.486.911
Adjustments for (Reversal of) Provisions Related with Employee Benefits		12.353.798	3.365.460
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		14.964.370	11.121.451
Adjustments for Interest (Income) Expenses		-8.619.853	-46.367.468
Adjustments for Interest Income		-365.230.934	-161.645.784
Adjustments for interest expense		356.611.081	115.278.316
Adjustments for Tax (Income) Expenses		13.037.906	3.846.476
Adjustments for losses (gains) on disposal of non-current assets		-219.392.078	-147.109.780
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		0	0
Adjustments for Losses (Gains) Arised From Sale of Intangible Assets		-219.392.078	-147.109.780
<b>Changes in Working Capital</b>		<b>808.277.021</b>	<b>432.335.432</b>
Adjustments for decrease (increase) in trade accounts receivable		-338.349.076	-207.775.821
Adjustments for decrease (increase) in inventories		-203.719.226	-49.326.553
Decrease (Increase) in Prepaid Expenses		-258.002.927	-23.948.909
Adjustments for increase (decrease) in trade accounts payable		973.770.420	110.222.634
Increase (Decrease) in Employee Benefit Liabilities		261.524.635	184.005.904
Adjustments for Increase (Decrease) in Contract Liabilities		126.790.223	275.303.088
Adjustments for increase (decrease) in other operating payables		444.065.942	132.883.614
Other Adjustments for Other Increase (Decrease) in Working Capital		-197.802.970	10.971.475
Decrease (Increase) in Other Assets Related with Operations		-15.645.532	-47.029.789
Increase (Decrease) in Other Payables Related with Operations		-182.157.438	58.001.264
<b>Cash Flows from (used in) Operations</b>		<b>923.429.472</b>	<b>107.902.468</b>
Interest received		10.116.195	1.285.356
Payments Related with Provisions for Employee Benefits		-389.162	-775.472
Income taxes refund (paid)		-10.124.187	0
Other inflows (outflows) of cash		308.726.806	167.471.580
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>		<b>-175.143.950</b>	<b>-174.619.650</b>
Proceeds from sales of property, plant, equipment and intangible assets		0	0
Purchase of Property, Plant, Equipment and Intangible Assets		-175.143.950	-174.619.650
Purchase of property, plant and equipment		-55.432.195	-3.111.794
Purchase of intangible assets		-119.711.755	-171.507.856
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>		<b>-1.091.117.367</b>	<b>-140.224.846</b>
Proceeds from Capital Advances		548.778.332	
Repayments of borrowings		-1.179.316.361	-1.848.560
Loan Repayments		-1.179.316.361	-1.848.560
Payments of Lease Liabilities		-17.310.250	-9.535.964
Interest paid		-631.173.466	-126.557.693
Other inflows (outflows) of cash		187.904.378	-2.282.629
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-34.502.193	-38.960.564
Net increase (decrease) in cash and cash equivalents		-34.502.193	-38.960.564



CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	137.102.161	55.550.453
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	102.599.968	16.589.889

Previous Period 01.06.2022 - 30.11.2022	Statement of changes in equity (abstract)															
	Statement of changes in equity (line items)															
	Equity at beginning of period		540.000.000	3.827.679	437.030.587	-4.164.118				21.246.627	-1.754.526.533	-377.485.679	-1.134.071.437		-175.379	-1.134.246.816
	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										-377.485.679	377.485.679				
	Total Comprehensive Income (Loss)					-1.515.818							-254.312.843	-255.828.661	-63.512	-255.892.173
	Profit (loss)												-254.312.843	-254.312.843	-63.512	-254.376.355
	Other Comprehensive Income (Loss)					-1.515.818								-1.515.818		-1.515.818
	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		540.000.000	3.827.679	437.030.587	-5.679.936				21.246.627	-2.132.012.212	-254.312.843	-1.389.900.098		-238.891	-1.390.138.989	
	Statement of changes in equity (abstract)															
	Statement of changes in equity (line items)															
	Equity at beginning of period		540.000.000	3.827.679	437.030.587	-12.819.150				21.246.627	-2.132.012.212	-952.305.887	-2.095.032.356		-261.355	-2.095.293.711
	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								1.367.475	-953.673.362	952.305.887					
	Total Comprehensive Income (Loss)					190.947						34.276.837	34.276.837		-90.119	34.186.718
	Profit (loss)											34.276.837	34.467.784		-90.119	34.377.665
	Other Comprehensive Income (Loss)					190.947							190.947			190.947
	Issue of equity		540.000.000		8.778.332									548.778.332		548.778.332
	Capital Decrease															
	Capital Advance															
	Effect of Merger or Liquidation or Division															
	Effects of Business Combinations Under Common Control															
	Advance Dividend Payments															
	Dividends Paid															

Current Period 01.06.2023 - 30.11.2023															
	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		1.080.000.000	3.827.679	445.808.919	-12.628.203			22.614.102	-3.085.685.574	34.276.837	-1.511.786.240	-351.474	-1.512.137.714	