Date and time of publication on KAP: 14.08.2024 23:51:00
https://www.kap.org.tr/en/Bildirim/1325090

KAMUYU AYDINLATMA PLATFORMU

YİĞİT AKÜ MALZEMELERİ NAKLİYAT TURİZM İNŞAAT SANAYİ VE TİCARET A.Ş.
Financial Report
Unconsolidated
2024 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	DENEYİM BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL TABLOLARA İLİŞKİN

SINIRLI DENETİM RAPORU

Yiğit Akü Malzemeleri Nakliyat Turizm İnşaat Sanayi ve Ticaret A.Ş.

Genel Kurulu'na;

1.Giriş

Yiğit Akü Malzemeleri Nakliyat Turizm İnşaat Sanayi ve Ticaret A.Ş.'nin ("Şirket") 30 Haziran 2024 tarihli ilişikteki finansal tablosunun ve aynı tarihte sona eren altı aylık döneme ait kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34'e (" TMS 34") "Ara Dönem Finansal Raporlama" 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.

2.Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410'a "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi" 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 bildirmemekteyiz.

3.Sonuç

Sınırlı denetimimize göre, ilişikteki ara dönem finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

14 Ağustos 2024, Ankara

Deneyim Bağımsız Denetim ve Danışmanlık A.Ş.

Harun Aktaş

Sorumlu Denetçi

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	165.125.261	48.557.187
Financial Investments	4	1.417.073.849	45.805.750
Trade Receivables	6	1.041.798.699	1.139.566.665
Trade Receivables Due From Related Parties		41.884.104	43.951.102
Trade Receivables Due From Unrelated Parties		999.914.595	1.095.615.563
Other Receivables	7	23.811.071	34.044.055
Other Receivables Due From Related Parties		0	6.877.422
Other Receivables Due From Unrelated Parties		23.811.071	27.166.633
Inventories	9	1.297.285.002	1.054.010.842
Prepayments	10	240.366.823	243.468.217
Prepayments to Unrelated Parties		240.366.823	243.468.217
Other current assets	13	27.420.091	5.520.430
Other Current Assets Due From Unrelated Parties		27.420.091	5.520.430
SUB-TOTAL		**4.212.880.796**	**2.570.973.146**
Total current assets		**4.212.880.796**	**2.570.973.146**
NON-CURRENT ASSETS			
Financial Investments	4	682.490	851.301
Other Receivables	7	12.627.291	11.049.349
Other Receivables Due From Related Parties		2.255.021	0
Other Receivables Due From Unrelated Parties		10.372.270	11.049.349
Contract Assets	8	0	21.431.577
Contract Assets from Ongoing Construction Contracts		0	21.431.577
Property, plant and equipment	11	1.864.916.878	1.791.519.643
Land and Premises		11.126.949	11.126.949
Land Improvements		0	0
Buildings		360.487.919	360.777.549
Machinery And Equipments		862.354.959	841.908.058
Vehicles		67.107.959	69.877.341
Fixtures and fittings		46.557.612	41.945.168
Leasehold Improvements		119.213	143.591
Construction in Progress		390.659.002	330.215.189
Operational Lease Assets		15.703.246	21.546.382
Other property, plant and equipment		110.800.019	113.979.416
Intangible assets and goodwill	12	166.381.138	167.286.117
Other Rights		63.272.286	76.283.713
Capitalized Development Costs		86.498.631	76.800.681
Other intangible assets		16.610.221	14.201.723
Prepayments	10	98.931.462	64.640.715
Prepayments to Unrelated Parties		98.931.462	64.640.715
Deferred Tax Asset	16	53.315.226	31.222.607
Total non-current assets		**2.196.854.485**	**2.088.001.309**
Total assets		**6.409.735.281**	**4.658.974.455**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	208.457.562	416.578.407
Current Borrowings From Related Parties		0	0
Current Borrowings From Unrelated Parties	5	208.457.562	416.578.407
Bank Loans		208.457.562	416.578.407
Current Portion of Non-current Borrowings	5	163.570.889	150.507.855
Current Portion of Non-current Borrowings from Unrelated Parties	5	163.570.889	150.507.855
Bank Loans		147.594.002	150.507.855
Lease Liabilities		15.976.887	0
Other Financial Liabilities	5	7.720.511	7.280.436
Other Miscellaneous Financial Liabilities		7.720.511	7.280.436
Trade Payables	6	688.414.121	743.111.363
Trade Payables to Related Parties		77.180.431	57.753.029
Trade Payables to Unrelated Parties		611.233.690	685.358.334

Employee Benefit Obligations	14	79.098.446	58.760.331
Other Payables	7	508.005	504.196
Other Payables to Related Parties		90.000	112.261
Other Payables to Unrelated Parties		418.005	391.935
Deferred Income Other Than Contract Liabilities	10	575.966.151	329.303.814
Deferred Income Other Than Contract Liabilities From Related Parties		3.893.980	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties		572.072.171	329.303.814
Current tax liabilities, current	16	5.285.110	0
Current provisions	15	60.290.665	46.897.531
Current provisions for employee benefits		56.734.319	44.548.820
Insurance Technical Reserves		0	0
Other current provisions		3.556.346	2.348.711
Other Current Liabilities	13	25.182.901	51.345.456
Other Current Liabilities to Related Parties		0	0
Other Current Liabilities to Unrelated Parties		25.182.901	51.345.456
SUB-TOTAL		**1.814.494.361**	**1.804.289.389**
Total current liabilities		**1.814.494.361**	**1.804.289.389**
NON-CURRENT LIABILITIES			
Long Term Borrowings		188.172.312	237.198.284
Long Term Borrowings From Unrelated Parties	5	188.172.312	237.198.284
Bank Loans		188.172.312	237.198.284
Lease Liabilities		0	0
Other Financial Liabilities	5	10.844.367	14.324.957
Other Miscellaneous Financial Liabilities		10.844.367	14.324.957
Non-current provisions	15	37.486.939	29.358.286
Non-current provisions for employee benefits		37.486.939	29.358.286
Deferred Tax Liabilities	16	0	0
Total non-current liabilities		**236.503.618**	**280.881.527**
Total liabilities		**2.050.997.979**	**2.085.170.916**
EQUITY			
Equity attributable to owners of parent	18	4.358.737.302	2.573.803.539
Issued capital		300.500.000	250.000.000
Inflation Adjustments on Capital		549.620.513	549.620.513
Share Premium (Discount)	18	1.628.347.715	0
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	18	-10.492.671	-9.340.479
Gains (Losses) on Revaluation and Remeasurement		-10.492.671	-9.340.479
Gains (Losses) on Remeasurements of Defined Benefit Plans		-10.492.671	-9.340.479
Restricted Reserves Appropriated From Profits	18	75.646.002	75.646.002
Legal Reserves		75.646.002	75.646.002
Prior Years' Profits or Losses	18	1.707.877.503	1.007.753.938
Current Period Net Profit Or Loss	18	107.238.240	700.123.565
Total equity		**4.358.737.302**	**2.573.803.539**
Total Liabilities and Equity		**6.409.735.281**	**4.658.974.455**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023	Current Period 3 Months 01.04.2024 - 30.06.2024	Previous Period 3 Months 01.04.2023 - 30.06.2023
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	22	3.668.353.034	3.723.340.008	1.661.746.602	1.700.775.128
Cost of sales	22	-3.136.209.615	-3.308.171.231	-1.223.255.664	-1.391.566.678
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		532.143.419	415.168.777	438.490.938	309.208.450
GROSS PROFIT (LOSS)		532.143.419	415.168.777	438.490.938	309.208.450
General Administrative Expenses	23	-71.802.244	-50.920.626	-45.007.907	-27.216.431
Marketing Expenses	23	-149.364.967	-249.643.801	-30.305.519	-131.971.919
Research and development expense	23	-29.627.272	-12.130.145	-16.212.251	-5.472.786
Other Income from Operating Activities	24	131.680.790	72.191.848	21.581.097	31.186.466
Other Expenses from Operating Activities	24	-176.753.285	-87.864.565	-55.189.769	-55.593.519
PROFIT (LOSS) FROM OPERATING ACTIVITIES		236.276.441	86.801.488	313.356.589	120.140.261
Investment Activity Income	26	541.430	2.562.484	101.043	665.603
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	7	-380.774	-408.470	191.306	-647.655
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		236.437.097	88.955.502	313.648.938	120.158.209
Finance income		103.990.528	52.875.126	69.724.310	16.024.516
Finance costs		-149.230.742	-103.238.716	-88.947.442	-51.953.745
Gains (losses) on net monetary position		-93.522.404	-39.762.820	-82.094.946	-23.210.231
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		97.674.479	-1.170.908	212.330.860	61.018.749
Tax (Expense) Income, Continuing Operations		9.563.761	19.415.546	10.015.007	52.717.536
Current Period Tax (Expense) Income		-12.528.858	-4.126.788	-8.431.784	-1.609.524
Deferred Tax (Expense) Income		22.092.619	23.542.334	18.446.791	54.327.060
PROFIT (LOSS) FROM CONTINUING OPERATIONS		107.238.240	18.244.638	222.345.867	113.736.285
PROFIT (LOSS)		107.238.240	18.244.638	222.345.867	113.736.285
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		107.238.240	18.244.638	222.345.867	113.736.285
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç		0,00140000	456,11600000	5.558,65000000	2.843,41000000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-1.152.192	-15.529.822	-1.180.362	15.757.499
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.536.256	-20.840.740	-1.573.816	20.871.352
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		384.064	5.310.918	393.454	-5.113.853
Taxes Relating to Remeasurements of Defined Benefit Plans		384.064	5.310.918	393.454	-5.113.853
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-1.152.192**	**-15.529.822**	**-1.180.362**	**15.757.499**
TOTAL COMPREHENSIVE INCOME (LOSS)		**106.086.048**	**2.714.816**	**221.165.505**	**129.493.784**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		106.086.048	2.714.816	221.165.505	129.493.784

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-1.240.338.698**	**21.965.439**
Profit (Loss)		107.238.240	18.244.638
Profit (Loss) from Continuing Operations		107.238.240	18.244.638
Adjustments to Reconcile Profit (Loss)		**-2.992.620**	**-36.690.734**
Adjustments for depreciation and amortisation expense	11-12	53.721.416	30.582.284
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-165.141	165.840
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		-165.141	165.840
Adjustments for provisions	15-17	18.092.943	12.037.964
Adjustments for (Reversal of) Provisions Related with Employee Benefits		20.314.152	17.899.363
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		1.207.635	-3.884.682
Adjustments for (Reversal of) General Provisions		-3.428.844	-1.976.717
Adjustments for Tax (Income) Expenses	16	-21.708.555	-18.231.416
Adjustments for losses (gains) on disposal of non-current assets	11	541.430	2.562.484
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		541.430	2.562.484
Adjustments Related to Gain and Losses on Net Monetary Position		-53.474.713	-63.807.890
Changes in Working Capital		**-1.344.584.318**	**40.411.535**
Decrease (Increase) in Financial Investments	4	-1.371.099.288	53.712.386
Adjustments for decrease (increase) in trade accounts receivable	6	101.361.951	142.478.275
Decrease (Increase) in Trade Accounts Receivables from Related Parties		2.066.998	24.256.662
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		99.294.953	118.221.613
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	7	7.977.963	98.100.905
Decrease (Increase) in Other Related Party Receivables Related with Operations		4.622.401	79.230.845
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		3.355.562	18.870.060
Adjustments for Decrease (Increase) in Contract Assets	8	21.431.577	0
Decrease (Increase) In Contract Assets from Ongoing Construction Contracts		21.431.577	0
Adjustments for decrease (increase) in inventories	9	-243.274.160	16.995.741
Decrease (Increase) in Prepaid Expenses	10	-31.189.353	-223.023.096
Adjustments for increase (decrease) in trade accounts payable	6	-54.697.242	-92.469.698
Increase (Decrease) in Trade Accounts Payables to Related Parties		19.427.402	-762.308
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-74.124.644	-91.707.390
Increase (Decrease) in Employee Benefit Liabilities	14	20.338.115	19.208.714
Adjustments for increase (decrease) in other operating payables	7	3.809	295.817
Increase (Decrease) in Other Operating Payables to Related Parties		-22.261	154.437
Increase (Decrease) in Other Operating Payables to Unrelated Parties		26.070	141.380
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	10	246.662.337	21.541.684
Other Adjustments for Other Increase (Decrease) in Working Capital		-42.100.027	3.570.807
Decrease (Increase) in Other Assets Related with Operations			3.570.807
Increase (Decrease) in Other Payables Related with Operations		-42.100.027	
Cash Flows from (used in) Operations		**-1.240.338.698**	**21.965.439**
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-73.967.809**	**-38.594.045**
Proceeds from sales of property, plant, equipment and intangible assets	11-12	550.000	3.943.646
Proceeds from sales of property, plant and equipment		550.000	3.943.646

Purchase of Property, Plant, Equipment and Intangible Assets	11-12	-118.953.501	-42.624.389
Purchase of property, plant and equipment		-116.171.894	-42.201.864
Purchase of intangible assets		-2.781.607	-422.525
Interest received		44.435.692	86.698
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**1.421.245.800**	**69.562.211**
Proceeds from Issuing Shares or Other Equity Instruments		1.628.347.715	0
Proceeds from issuing shares		1.628.347.715	0
Proceeds from borrowings		275.005.166	298.385.293
Proceeds from Loans	5	275.005.166	298.385.293
Repayments of borrowings		-373.098.727	-177.237.526
Loan Repayments	5	-373.098.727	-177.237.526
Interest paid	23	-109.008.354	-51.585.556
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		106.939.293	52.933.605
Net increase (decrease) in cash and cash equivalents		106.939.293	52.933.605
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**48.557.187**	**40.392.758**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		9.628.781	8.486.145
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**165.125.261**	**101.812.508**

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	Inflation Adjustments on Capital	Share premiums or discounts	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss	Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss		Restricted Reserves Appropriated From Profits [member]	Retained Earnings				
						Gains/Losses on Revaluation and Remeasurement [member]	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss			
						Gains (Losses) on Remeasurements of Defined Benefit Plans								
Previous Period 01.01.2023 - 30.06.2023	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		100.000.000	507.041.769		-16.557.743			59.913.257	1.003.022.833	213.042.594	1.866.462.710		1.866.462.710
	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								15.732.745	197.309.849	-213.042.594			
	Total Comprehensive Income (Loss)													
	Profit (loss)										18.244.638	18.244.638		18.244.638
	Other Comprehensive Income (Loss)					-15.529.822						-15.529.822		-15.529.822
	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		100.000.000	507.041.769		-32.087.565			75.646.002	1.200.332.682	18.244.638	1.869.177.526		1.869.177.526
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		250.000.000	549.620.513		-9.340.479			75.646.002	1.007.753.938	700.123.565	2.573.803.539		2.573.803.539
	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									700.123.565	-700.123.565			
	Total Comprehensive Income (Loss)													
	Profit (loss)										107.238.240	107.238.240		107.238.240
	Other Comprehensive Income (Loss)					-1.152.192						-1.152.192		-1.152.192
	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													

Current Period 01.01.2024 - 30.06.2024														
	Decrease through Other Distributions to Owners													
	Increase (Decrease) through Treasury Share Transactions													
	Increase (Decrease) through Share-Based Payment Transactions		50.500.000		1.628.347.715								1.678.847.715		1.678.847.715
	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		**300.500.000**	**549.620.513**	**1.628.347.715**	**-10.492.671**			**75.646.002**	**1.707.877.503**	**107.238.240**	**4.358.737.302**		**4.358.737.302**