



KAMUYU AYDINLATMA PLATFORMU

PINAR SU VE İÇECEK SANAYİ VE TİCARET A.Ş. Financial Report Unconsolidated 2024 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Company	KPMG BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

Ara Dönem Özet Finansal Bilgilere İlişkin Sınırlı Denetim Raporu

Pınar Su ve İçecek Sanayi ve Ticaret Anonim Şirketi Yönetim Kurulu'na

Giriş

Pınar Su ve İçecek Sanayi ve Ticaret Anonim Şirketi'nin ("Şirket") 30 Haziran 2024 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık hesap dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun, özet nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem özet finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGGK") tarafından yayımlanan Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardına ("TMS 34") uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim 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 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 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'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

KPMG Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik A.Ş.

İsmail Önder Ünal, SMMM

Sorumlu Denetçi

19 Eylül 2024

İzmir, Türkiye

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		56.185.810	30.192.898
Financial Investments		442.945	549.342
Trade Receivables		206.162.251	141.198.275
Trade Receivables Due From Related Parties	3	13.224.170	10.334.992
Trade Receivables Due From Unrelated Parties	4	192.938.081	130.863.283
Other Receivables		29.928.335	50.509.603
Other Receivables Due From Unrelated Parties	8	29.928.335	50.509.603
Inventories	9	152.044.103	102.908.252
Prepayments		5.310.534	13.401.093
Prepayments to Unrelated Parties		5.310.534	13.401.093
Current Tax Assets		303.002	
Other current assets		56.887.246	66.477.222
Other Current Assets Due From Unrelated Parties	10	56.887.246	66.477.222
SUB-TOTAL		507.264.226	405.236.685
Total current assets		507.264.226	405.236.685
NON-CURRENT ASSETS			
Financial Investments		19.420.385	24.223.937
Financial Assets Available-for-Sale	6	19.420.385	24.223.937
Other Receivables		1.800	2.245
Other Receivables Due From Unrelated Parties		1.800	2.245
Property, plant and equipment	7-a	1.772.117.513	1.788.372.166
Land and Premises		165.334.492	165.334.492
Land Improvements		95.167.592	101.914.032
Buildings		431.981.894	438.005.815
Machinery And Equipments		920.762.313	941.040.094
Vehicles		728.771	850.236
Fixtures and fittings		152.756.091	137.283.317
Construction in Progress		5.386.360	3.944.180
Right of Use Assets	7-b	116.075.784	89.026.851
Intangible assets and goodwill		30.904.005	22.769.542
Other intangible assets		30.904.005	22.769.542
Prepayments			299.109
Prepayments to Unrelated Parties			299.109
Total non-current assets		1.938.519.487	1.924.693.850
Total assets		2.445.783.713	2.329.930.535
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		299.427.942	271.360.902
Current Borrowings From Related Parties		71.881.875	86.849.923
Bank Loans	3,11	71.881.875	86.849.923
Current Borrowings From Unrelated Parties		227.546.067	184.510.979
Bank Loans	11	227.546.067	184.510.979
Current Portion of Non-current Borrowings		39.514.852	33.896.511
Current Portion of Non-current Borrowings from Unrelated Parties		39.514.852	33.896.511
Bank Loans	11	10.457.173	15.199.855
Lease Liabilities	11	29.057.679	18.696.656
Other Financial Liabilities		2.101	
Trade Payables		379.937.666	334.626.426
Trade Payables to Related Parties	3	25.007.462	32.180.277
Trade Payables to Unrelated Parties	5	354.930.204	302.446.149
Employee Benefit Obligations		5.573.040	3.387.770
Other Payables		47.330.554	46.667.414
Other Payables to Related Parties	3	8.400.676	14.383.320
Other Payables to Unrelated Parties	8	38.929.878	32.284.094
Deferred Income Other Than Contract Liabilities		13.610.980	9.028.672
Deferred Income Other Than Contract Liabilities from Unrelated Parties		13.610.980	9.028.672

Current provisions		17,402.618	9,785.884
Current provisions for employee benefits		841.714	595.112
Other current provisions	21	16,560.904	9,190.772
SUB-TOTAL		802,799.753	708,753.579
Total current liabilities		802,799.753	708,753.579
NON-CURRENT LIABILITIES			
Long Term Borrowings		57,840.083	40,070.954
Long Term Borrowings From Related Parties		0	
Long Term Borrowings From Unrelated Parties		57,840.083	40,070.954
Bank Loans	11	10,837.500	16,761.153
Lease Liabilities	11	47,002.583	23,309.801
Non-current provisions		27,976.805	14,798.037
Non-current provisions for employee benefits		27,976.805	14,798.037
Deferred Tax Liabilities	12	172,675.172	168,001.593
Total non-current liabilities		258,492.060	222,870.584
Total liabilities		1,061,291.813	931,624.163
EQUITY			
Equity attributable to owners of parent		1,384,491.900	1,398,306.372
Issued capital	13	94,762.708	94,762.708
Inflation Adjustments on Capital	13	834,605.110	834,605.110
Share Premium (Discount)		1,325.265	1,325.265
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		121,252.080	135,296.011
Gains (Losses) on Revaluation and Remeasurement		124,969.658	134,510.260
Increases (Decreases) on Revaluation of Property, Plant and Equipment	7	150,118.989	155,796.448
Gains (Losses) on Remeasurements of Defined Benefit Plans		-25,149.331	-21,286.188
Other Gains (Losses)		-3,717.578	785.751
Restricted Reserves Appropriated From Profits		63,835.809	63,835.809
Legal Reserves	13	63,835.809	63,835.809
Prior Years' Profits or Losses		274,158.928	15,855.024
Current Period Net Profit Or Loss		-5,448.000	252,626.445
Total equity		1,384,491.900	1,398,306.372
Total Liabilities and Equity		2,445,783.713	2,329,930.535

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	14	729.653.405	852.091.251	412.409.059	531.235.856
Cost of sales	14	-425.284.967	-462.115.590	-212.275.543	-253.189.655
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		304.368.438	389.975.661	200.133.516	278.046.201
GROSS PROFIT (LOSS)		304.368.438	389.975.661	200.133.516	278.046.201
General Administrative Expenses	15	-85.293.413	-79.561.660	-41.003.109	-41.165.557
Marketing Expenses	15	-278.693.892	-238.764.377	-152.305.304	-134.474.584
Research and development expense		-2.659.709	-1.793.866	-1.337.555	-1.016.638
Other Income from Operating Activities	16	5.837.274	31.692.153	1.955.540	28.738.741
Other Expenses from Operating Activities	16	-21.479.554	-83.094.058	-2.306.195	-75.004.671
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-77.920.856	18.453.853	5.136.893	55.123.492
Investment Activity Income	17	436.423	3.085.828	168.521	1.992.141
Investment Activity Expenses	17	0	-6.575.646	0	-6.575.646
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-77.484.433	14.964.035	5.305.414	50.539.987
Finance income	18	5.554.245	2.293.468	3.339.765	1.876.794
Finance costs	18	-92.072.049	-90.434.097	-53.284.180	-56.098.879
Gains (losses) on net monetary position		164.815.753	86.763.201	66.105.162	-21.218.004
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		813.516	13.586.607	21.466.161	-24.900.102
Tax (Expense) Income, Continuing Operations		-6.261.516	-6.009.868	9.224.208	5.227.677
Deferred Tax (Expense) Income	12	-6.261.516	-6.009.868	9.224.208	5.227.677
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-5.448.000	7.576.739	30.690.369	-19.672.425
PROFIT (LOSS)		-5.448.000	7.576.739	30.690.369	-19.672.425
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-5.448.000	7.576.739	30.690.369	-19.672.425
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Sürdürülen Faaliyetlerden Nominal Değeri 1Kr Olan 100 Adet pay Başına Kayıp/Kazanç</i>	19	-0,05750000	0,08000000	0,32390000	-0,20760000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-8.366.472	-9.704.282	-2.130.849	3.667.249
Gains (Losses) on Remeasurements of Defined Benefit Plans		-5.150.857	-11.595.956	-853.661	782.435
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss	6	-4.803.552	-450.018	-1.632.259	3.201.369
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		1.587.937	2.341.692	355.071	-316.555
Taxes Relating to Gains (Losses) on Revaluation of Right-of-use Assets	12	1.287.714	2.319.191	213.415	-156.487
Taxes Relating to Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss	6	300.223	22.501	141.656	-160.068
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-8.366.472	-9.704.282	-2.130.849	3.667.249
TOTAL COMPREHENSIVE INCOME (LOSS)		-13.814.472	-2.127.543	28.559.520	-16.005.176
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-13.814.472	-2.127.543	28.559.520	-16.005.176

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			
Profit (Loss)		-5.448.000	7.576.739
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	7	93.253.474	83.013.382
Adjustments for Impairment Loss (Reversal of Impairment Loss)		198.464	651.709
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	4	198.464	651.709
Adjustments for provisions		23.461.732	17.284.826
Adjustments for (Reversal of) Provisions Related with Employee Benefits		14.269.091	2.817.132
Adjustments for (Reversal of) Other Provisions	21	9.192.641	14.467.694
Adjustments for Dividend (Income) Expenses	17	-134.976	-940.651
Adjustments for Interest (Income) Expenses		69.859.474	59.984.539
Adjustments for Interest Income	18	-5.164.642	-2.392.315
Adjustments for interest expense	18	75.024.116	62.376.854
Adjustments for unrealised foreign exchange losses (gains)		85.471.379	17.770.229
Adjustments for fair value losses (gains)			6.575.646
Adjustments for Fair Value Losses (Gains) of Financial Assets			6.575.646
Adjustments for Tax (Income) Expenses	12	6.261.516	6.009.868
Adjustments for losses (gains) on disposal of non-current assets		-298.747	-2.145.177
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	17	-298.747	-2.145.177
Adjustments Related to Gain and Losses on Net Monetary Position		-132.007.178	-103.366.303
Other adjustments to reconcile profit (loss)		22.335.788	28.016.927
Changes in Working Capital			
Decrease (Increase) in Financial Investments		-2.536	0
Adjustments for decrease (increase) in trade accounts receivable		-93.673.753	-107.755.111
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-5.450.596	-38.209.875
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-88.223.157	-69.545.236
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		10.565.327	-20.363.637
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		10.565.327	-20.363.637
Adjustments for decrease (increase) in inventories		-49.135.851	-30.646.152
Decrease (Increase) in Prepaid Expenses		8.330.356	-3.725.248
Adjustments for increase (decrease) in trade accounts payable		26.518.029	84.246.652
Increase (Decrease) in Trade Accounts Payables to Related Parties		-791.538	18.243.699
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		27.309.567	66.002.953
Increase (Decrease) in Employee Benefit Liabilities		2.296.176	-755.934
Adjustments for increase (decrease) in other operating payables		54.753.882	16.129.986
Increase (Decrease) in Other Operating Payables to Related Parties		2.852.177	
Increase (Decrease) in Other Operating Payables to Unrelated Parties		51.901.705	16.129.986
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		6.372.673	3.147.363
Other Adjustments for Other Increase (Decrease) in Working Capital		-3.592.308	993
Increase (Decrease) in Other Payables Related with Operations		-3.592.308	993
Cash Flows from (used in) Operations			
Payments Related with Provisions for Employee Benefits		-3.118.928	-20.814.615
Income taxes refund (paid)		-303.002	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
		-45.479.130	21.626.453

Cash Inflows Caused by Share Sales or Capital Decrease of Associates and / or Joint Ventures	6		38,994.932
Proceeds from sales of property, plant, equipment and intangible assets		4,062.760	2,675.788
Proceeds from sales of property, plant and equipment		4,062.760	2,675.788
Purchase of Property, Plant, Equipment and Intangible Assets		-49,678.967	-20,984.918
Purchase of property, plant and equipment	7	-39,892.816	-18,082.294
Purchase of intangible assets		-9,786.151	-2,902.624
Dividends received	17	134.976	940.651
Other inflows (outflows) of cash		2.101	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-44,693.279	-76,174.332
Proceeds from borrowings		188,443.969	351,236.719
Proceeds from Loans	11	188,443.969	351,236.719
Repayments of borrowings		-107,042.644	-340,659.979
Loan Repayments	11	-107,042.644	-340,659.979
Decrease in Other Payables to Related Parties	3	-5,982.644	-2,403.645
Payments of Lease Liabilities	11	-71,982.292	-32,369.768
Interest paid		-53,294.310	-54,164.570
Interest Received	18	5,164.642	2,186.911
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		31,790.582	-14,651.848
Effect of exchange rate changes on cash and cash equivalents		189.514	2,831.181
Net increase (decrease) in cash and cash equivalents		31,980.096	-11,820.667
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		30,192.898	54,241.490
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-5,987.184	-8,954.969
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		56,185.810	33,465.854



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)		Other Reserves Of Other Gains (Losses)	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss				
			Increase (Decrease) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans											
Statement of changes in equity (abstract)															
Statement of changes in equity (line items)															
Equity at beginning of period	94.762.708	834.605.110	1.303.678	185.851.076	-11.734.190	174.116.886	40.130.584	214.247.470		65.982.445	-128.896.944	87.785.707	-39.111.237	1.171.790.174	1.171.790.174
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				-14.955.257		-14.955.257	-35.805.087	-50.760.344			138.546.051	-87.785.707	50.760.344		
Total Comprehensive Income (Loss)															
Profit (loss)															
Other Comprehensive Income (Loss)															
Issue of equity															
Capital Decrease															
Capital Advance															
Effect of Merger or Liquidation or Division															
Effects of Business Combinations Under Common Control															
Advance Dividend Payments															
Dividends Paid															
Decrease through Other Distributions to Owners															
Increase (Decrease) through Treasury Share Transactions															
Increase (Decrease) through Share-Based Payment Transactions															
Acquisition or Disposal of a Subsidiary															
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity															
Transactions with noncontrolling shareholders															
Increase through Other Contributions by Owners															
Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied															
Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied															
Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied															
Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied															
Increase (decrease) through other changes, equity															
Equity at end of period	94.762.708	834.605.110	1.303.678	170.895.819	-21.010.955	149.094.864	3.897.990	153.782.844		65.982.445	11.649.107	7.576.739	19.225.846	1.169.062.631	1.169.062.631
Statement of changes in equity (abstract)															
Statement of changes in equity (line items)															
Equity at beginning of period	94.762.708	834.605.110	1.325.285	155.796.448	-21.286.188	134.510.260	785.751	135.296.011		63.835.809	15.855.024	252.626.445	268.481.469	1.398.306.372	1.398.306.372
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				-5.677.459		-5.677.459	-5.677.459				258.303.904	-252.626.445	5.677.459		
Total Comprehensive Income (Loss)															
Profit (loss)															
Other Comprehensive Income (Loss)															
Issue of equity															
Capital Decrease															
Capital Advance															
Effect of Merger or Liquidation or Division															
Effects of Business Combinations Under Common Control															
Advance Dividend Payments															
Dividends Paid															

Previous Period
01.01.2023 - 30.06.2023

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

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

94,762,708

834,605,110

1,325,265

150,118,989

-25,149,331 124,969,658

-3,717,578 121,252,080

63,835,809

274,158,928

-5,448,000 268,710,928 1,384,491,900

1,384,491,900