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KAMUYU AYDINLATMA PLATFORMU

# OSMANLI PORTFÖY YÖNETİMİ A.Ş.
# Financial Report
# Unconsolidated
# 2024 - 2. 3 Monthly Notification

## General Information About Financial Statements

# Independet Audit Comment

| | |
|---|---|
| **Independent Audit Company** | GÜNEY BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş. |
| **Audit Type** | Limited |
| **Audit Result** | Positive |

**Ara Dönem Finansal Bilgilere İlişkin Sınırlı Denetim Raporu**

**Osmanlı Portföy Yönetimi Anonim Şirketi Yönetim Kurulu'na**

***Giriş***

Osmanlı Portföy Yönetimi Anonim Şirketi'nin ("Şirket") 30 Haziran 2024 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait özet kâr veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile 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 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 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 bildirmemekteyiz.

***Diğer husus***

Şirket'in 31 Aralık 2023 tarihinde sona eren hesap dönemine ait finansal tablolarının tam kapsamlı denetimi ve 30 Haziran 2023 tarihinde sona eren altı aylık ara döneme ait; Not 2.1'de belirtilen TMS 29 "Yüksek enflasyon dönemlerinde finansal tabloların düzeltilmesi" uygulanmasına ilişkin ve Not 2.4'te açıklanan yeniden düzenlemelerin etkilerini içermeyen denetimi ve sınırlı incelemesi başka bir bağımsız denetçi tarafından gerçekleştirilmiştir. Söz konusu bağımsız denetim şirketi 9 Nisan 2024 tarihli tam kapsamlı denetim raporunda olumlu görüş verilmiş, 28 Temmuz 2023 tarihli sınırlı denetim raporunda TMS 34'e uygun olmayan herhangi bir hususa rastlanmadığı ifade edilmiştir.

***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.

Güney Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik Anonim Şirketi

A member firm of Ernst & Young Global Limited

Fatih Polat, SMMM

Sorumlu Denetçi

25 Eylül 2024

İstanbul, 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 | 4 | 71.070.028 | 34.713.415 |
| Financial Investments | 5 | 40.332.248 | 37.796.403 |
| Financial Assets at Fair Value Through Profit or Loss | | 40.332.248 | 37.796.403 |
| Trade Receivables | 6 | 1.774.373 | 1.478.630 |
| Trade Receivables Due From Related Parties | | 1.306.071 | 1.478.630 |
| Trade Receivables Due From Unrelated Parties | | 468.302 | 0 |
| Other Receivables | 7 | 38.894 | 256.793 |
| Other Receivables Due From Related Parties | | 0 | 103.666 |
| Other Receivables Due From Unrelated Parties | | 38.894 | 153.127 |
| Prepayments | | 547.905 | 157.965 |
| Prepayments to Unrelated Parties | | 547.905 | 157.965 |
| Current Tax Assets | | 1.395.794 | 9.921 |
| **SUB-TOTAL** | | **115.159.242** | **74.413.127** |
| **Total current assets** | | **115.159.242** | **74.413.127** |
| **NON-CURRENT ASSETS** | | | |
| Property, plant and equipment | 8 | 50.105 | 70.665 |
| Intangible assets and goodwill | 9 | 173.321 | 231.095 |
| Deferred Tax Asset | 13 | 0 | 263.513 |
| **Total non-current assets** | | **223.426** | **565.273** |
| **Total assets** | | **115.382.668** | **74.978.400** |
| **LIABILITIES AND EQUITY** | | | |
| **CURRENT LIABILITIES** | | | |
| Current Borrowings | | 0 | 0 |
| Trade Payables | 6 | 2.544.618 | 1.362.088 |
| Trade Payables to Related Parties | 6 | 1.541.778 | 387.500 |
| Trade Payables to Unrelated Parties | | 1.002.840 | 974.588 |
| Employee Benefit Obligations | 10 | 888.488 | 757.990 |
| Other Payables | 7 | 765.808 | 110.289 |
| Other Payables to Unrelated Parties | | 765.808 | 110.289 |
| Current tax liabilities, current | 13 | 0 | 317.727 |
| Current provisions | 10 | 790.052 | 631.710 |
| Current provisions for employee benefits | | 790.052 | 631.710 |
| **SUB-TOTAL** | | **4.988.966** | **3.179.804** |
| **Total current liabilities** | | **4.988.966** | **3.179.804** |
| **NON-CURRENT LIABILITIES** | | | |
| Non-current provisions | | 470.894 | 291.740 |
| Non-current provisions for employee benefits | 10 | 470.894 | 291.740 |
| Deferred Tax Liabilities | | 811.934 | 0 |
| **Total non-current liabilities** | | **1.282.828** | **291.740** |
| **Total liabilities** | | **6.271.794** | **3.471.544** |
| **EQUITY** | | | |
| Equity attributable to owners of parent | | 109.110.874 | 71.506.856 |
| Issued capital | 11 | 40.000.000 | 40.000.000 |
| Inflation Adjustments on Capital | | 59.693.294 | 59.119.023 |
| Capital Advance | | 35.000.000 | 0 |
| Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss | 11 | 44.032 | 135.578 |
| Gains (Losses) on Revaluation and Remeasurement | | 44.032 | 135.578 |
| Gains (Losses) on Remeasurements of Defined Benefit Plans | | 44.032 | 135.578 |
| Restricted Reserves Appropriated From Profits | | 2.686.494 | 2.686.494 |
| Prior Years' Profits or Losses | 11 | -30.434.239 | -17.346.829 |
| Current Period Net Profit Or Loss | | 2.121.293 | -13.087.410 |
| **Total equity** | | **109.110.874** | **71.506.856** |
| **Total Liabilities and Equity** | | **115.382.668** | **74.978.400** |

# 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 | 12 | 10.914.824 | 9.626.532 | 5.199.461 | 4.636.741 |
| GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS | | 10.914.824 | 9.626.532 | 5.199.461 | 4.636.741 |
| GROSS PROFIT (LOSS) | | 10.914.824 | 9.626.532 | 5.199.461 | 4.636.741 |
| General Administrative Expenses | | -15.417.734 | -11.806.433 | -7.347.003 | -4.357.719 |
| Other Income from Operating Activities | | 46.386 | 2.662.406 | 22.097 | 933.449 |
| Other Expenses from Operating Activities | | -11.486 | 0 | 0 | 0 |
| PROFIT (LOSS) FROM OPERATING ACTIVITIES | | -4.468.010 | 482.505 | -2.125.445 | 1.212.471 |
| Investment Activity Income | | 21.692.754 | 8.376.826 | 10.177.763 | 5.392.512 |
| PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE) | | 17.224.744 | 8.859.331 | 8.052.318 | 6.604.983 |
| Finance costs | | -2.877 | 0 | -869 | 0 |
| Gains (losses) on net monetary position | | -13.898.597 | -9.459.042 | -2.969.833 | 658.697 |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX | | 3.323.270 | -599.711 | 5.081.616 | 7.263.680 |
| Tax (Expense) Income, Continuing Operations | 13 | -1.201.977 | -2.029.116 | -548.741 | -1.390.924 |
| Current Period Tax (Expense) Income | | -87.296 | -1.873.122 | -38.245 | -1.317.955 |
| Deferred Tax (Expense) Income | | -1.114.681 | -155.994 | -510.496 | -72.969 |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS | | 2.121.293 | -2.628.827 | 4.532.875 | 5.872.756 |
| PROFIT (LOSS) | | 2.121.293 | -2.628.827 | 4.532.875 | 5.872.756 |
| **Profit (loss), attributable to [abstract]** | | | | | |
| Non-controlling Interests | | 0 | 0 | 0 | 0 |
| Owners of Parent | | 2.121.293 | -2.628.827 | 4.532.875 | 5.872.756 |
| **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 | | -91.546 | -51.802 | -45.773 | -25.901 |
| Gains (Losses) on Remeasurements of Defined Benefit Plans | | -130.780 | -69.069 | -65.390 | -34.535 |
| Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss | | 39.234 | 17.267 | 19.617 | 8.634 |
| Taxes Relating to Remeasurements of Defined Benefit Plans | | 39.234 | 17.267 | 19.617 | 8.634 |
| Other Comprehensive Income That Will Be Reclassified to Profit or Loss | | 0 | 0 | 0 | 0 |
| **OTHER COMPREHENSIVE INCOME (LOSS)** | | **-91.546** | **-51.802** | **-45.773** | **-25.901** |
| **TOTAL COMPREHENSIVE INCOME (LOSS)** | | **2.029.747** | **-2.680.629** | **4.487.102** | **5.846.855** |
| **Total Comprehensive Income Attributable to** | | | | | |
| Non-controlling Interests | | 0 | 0 | 0 | 0 |
| Owners of Parent | | 2.029.747 | -2.680.629 | 4.487.102 | 5.846.855 |

# 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** | | **-27.254.547** | **22.495.910** |
| Profit (Loss) | | 2.121.293 | -2.628.827 |
| **Adjustments to Reconcile Profit (Loss)** | | **6.200.119** | **28.079.571** |
| Adjustments for depreciation and amortisation expense | 8,9 | 78.335 | 132.096 |
| Adjustments for provisions | 10 | 423.356 | 1.050.521 |
| Adjustments for (Reversal of) Provisions Related with Employee Benefits | | 423.356 | 1.050.521 |
| Adjustments for Interest (Income) Expenses | | -1.925.357 | -137.473 |
| Adjustments for Interest Income | | -1.925.357 | -137.473 |
| Adjustments for fair value losses (gains) | | -3.535.845 | -4.589.269 |
| Other Adjustments for Fair Value Losses (Gains) | | -3.535.845 | -4.589.269 |
| Adjustments for Tax (Income) Expenses | 13 | 1.201.977 | 2.029.116 |
| Adjustments Related to Gain and Losses on Net Monetary Position | | 9.957.653 | 29.594.580 |
| **Changes in Working Capital** | | **-35.341.936** | **-732.546** |
| Decrease (Increase) in Financial Investments | | 0 | 0 |
| Adjustments for decrease (increase) in trade accounts receivable | | -295.743 | 324.751 |
| Decrease (Increase) in Trade Accounts Receivables from Related Parties | | -295.743 | 324.751 |
| Adjustments for Decrease (Increase) in Other Receivables Related with Operations | | -172.041 | -189.054 |
| Decrease (Increase) in Other Related Party Receivables Related with Operations | | -172.041 | -189.054 |
| Adjustments for increase (decrease) in trade accounts payable | | 1.182.530 | 90.789 |
| Increase (Decrease) in Trade Accounts Payables to Unrelated Parties | | 1.182.530 | 90.789 |
| Increase (Decrease) in Employee Benefit Liabilities | | 0 | 0 |
| Adjustments for increase (decrease) in other operating payables | | 786.017 | -511.053 |
| Increase (Decrease) in Other Operating Payables to Unrelated Parties | | 786.017 | -511.053 |
| Other Adjustments for Other Increase (Decrease) in Working Capital | | -36.842.699 | -447.979 |
| Decrease (Increase) in Other Assets Related with Operations | | -36.842.699 | -447.979 |
| **Cash Flows from (used in) Operations** | | **-27.020.524** | **24.718.198** |
| Interest received | | 1.925.357 | 137.473 |
| Payments Related with Provisions for Employee Benefits | | 0 | -478.965 |
| Income taxes refund (paid) | | -2.159.380 | -1.880.796 |
| **CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES** | | **1.000.000** | **-64.480** |
| Purchase of Property, Plant, Equipment and Intangible Assets | | 0 | -64.480 |
| Cash Inflows From Participation (Profit) Shares or Other Financial Instruments | | 1.000.000 | |
| **CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES** | | **35.574.271** | **32.500.000** |
| Proceeds from Issuing Shares or Other Equity Instruments | | 35.574.271 | 32.500.000 |
| Proceeds from issuing shares | | 35.574.271 | 32.500.000 |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES | | 9.319.724 | 54.931.430 |
| Effect of exchange rate changes on cash and cash equivalents | | -9.805.809 | -7.900.678 |
| Net increase (decrease) in cash and cash equivalents | | -486.085 | 47.030.752 |
| **CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD** | 4 | **34.713.415** | **26.530.119** |
| **CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD** | 4 | **34.227.330** | **73.560.871** |

# 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 | Capital Advance | 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 | | | |
| 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** | 11 | **7.500.000** | **35.679.840** | | **-79.975** | | | **2.686.494** | **-13.500.182** | | **32.286.177** | | **32.286.177** |
| | 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 | | | | | | | | | | | | | |
| | Total Comprehensive Income (Loss) | | | | | -51.802 | | | | | -2.628.827 | -2.680.629 | | -2.680.629 |
| | Profit (loss) | | | | | | | | | | -2.628.827 | -2.628.827 | | -2.628.827 |
| | Other Comprehensive Income (Loss) | | | | | -51.802 | | | | | | -51.802 | | -51.802 |
| | Issue of equity | | 32.500.000 | 23.439.183 | | | | | | | | | | 55.939.183 |
| | 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** | 11 | **40.000.000** | **59.119.023** | | **-131.777** | | | **2.686.494** | **-13.500.182** | **-2.628.827** | **85.544.731** | | **85.544.731** |
| | **Statement of changes in equity [abstract]** | | | | | | | | | | | | | |
| | **Statement of changes in equity [line items]** | | | | | | | | | | | | | |
| | **Equity at beginning of period** | 11 | **40.000.000** | **59.119.023** | | **135.578** | | | **2.686.494** | **-17.346.829** | **-13.087.410** | **71.506.856** | | **71.506.856** |
| | 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 | | | | | | | | | -13.087.410 | 13.087.410 | | | |
| | Total Comprehensive Income (Loss) | | | | | -91.546 | | | | | 2.121.293 | 2.029.747 | | 2.029.747 |
| | Profit (loss) | | | | | | | | | | 2.121.293 | 2.121.293 | | 2.121.293 |
| | Other Comprehensive Income (Loss) | | | | | -91.546 | | | | | | -91.546 | | -91.546 |
| | Issue of equity | | | | | | | | | | | | | |
| | Capital Decrease | | | | | | | | | | | | | |
| | Capital Advance | 11 | | 574.271 | 35.000.000 | | | | | | | | | 35.574.271 |
| | 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 | | | | | | | | | | | | | |
| | 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** | 11 | **40.000.000** | **59.693.294** | **35.000.000** | **44.032** | | | **2.686.494** | **-30.434.239** | **2.121.293** | **109.110.874** | | **109.110.874** |