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KAMUYU AYDINLATMA PLATFORMU

KUYAŞ YATIRIM A.Ş.
Financial Report
Consolidated
2024 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

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

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Kuyaş Yatırım Holding A.Ş.

Genel Kurulu'na

Giriş

Kuyaş Yatırım Anonim Şirketi'nin ("Şirket") ve bağlı ortaklıklarının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2024 tarihli ilişikteki özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık döneme ait özet konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, özet konsolide özkaynaklar değişim tablosunun ve özet konsolide nakit akış tablosunun ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup Yönetimi, söz konusu ara dönem konsolide 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 konsolide 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 konsolide 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 konsolide finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartları'na uygun olarak yapılan ve amacı konsolide finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem konsolide finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

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

Akademik Bağımsız Denetim A.Ş.

Ahmet AKER, SMMM

Sorumlu Denetçi

İstanbul, 30 Eylül 2024

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	5	3.427.376	126.299.648
Financial Investments		90.319	12.477.329
Financial Assets at Fair Value Through Profit or Loss		90.319	12.477.329
Financial Assets Designated at Fair Value Through Profit or Loss	6	90.319	12.477.329
Trade Receivables		145.632.408	365.607.932
Trade Receivables Due From Unrelated Parties	7	145.632.408	365.607.932
Other Receivables		7.899.889	9.156.826
Other Receivables Due From Related Parties	33	1.115.993	1.392.029
Other Receivables Due From Unrelated Parties	8	6.783.896	7.764.797
Contract Assets		284.862.813	269.901.834
Contract Assets from Ongoing Construction Contracts	10	284.862.813	269.901.834
Inventories	9	20.245.253	19.851.356
Prepayments		64.836.814	47.890.953
Prepayments to Unrelated Parties	11	64.836.814	47.890.953
Other current assets	12	39.316.087	10.693.554
SUB-TOTAL		**566.310.959**	**861.879.432**
Total current assets		**566.310.959**	**861.879.432**
NON-CURRENT ASSETS			
Financial Investments		2.239.206	8.175.507
Financial Assets at Fair Value Through Profit or Loss		2.239.206	8.175.507
Financial Assets Designated As at Fair Value Through Profit or Loss	6	2.239.206	8.175.507
Investments in subsidiaries, joint ventures and associates	6	54.698.086	54.698.086
Other Receivables		247.864	309.172
Other Receivables Due From Unrelated Parties	8	247.864	309.172
Inventories	9	907.544.559	518.543.292
Investments accounted for using equity method	14	79.386.840	80.453.809
Investment property	15	92.010.402	92.428.330
Property, plant and equipment		269.382.178	323.355.796
Other property, plant and equipment	16	269.382.178	323.355.796
Right of Use Assets	17	2.112.198	4.004.153
Intangible assets and goodwill		1.005.956	1.270.974
Goodwill	18	360.116	360.116
Other intangible assets	18	645.840	910.858
Deferred Tax Asset	31	26.250.254	
Other Non-current Assets	12	2.810.869	3.506.126
Total non-current assets		**1.437.688.412**	**1.086.745.245**
Total assets		**2.003.999.371**	**1.948.624.677**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		777.352	1.484.465
Current Borrowings From Related Parties		777.352	1.484.465
Bank Loans	19	243.213	471.192
Lease Liabilities	19	534.139	1.013.273
Current Portion of Non-current Borrowings		123.072.369	49.172.276
Current Portion of Non-current Borrowings from Related Parties		123.072.369	49.172.276
Bank Loans	19	123.072.369	49.172.276
Trade Payables		79.269.182	9.661.900
Trade Payables to Unrelated Parties	7	79.269.182	9.661.900
Employee Benefit Obligations	13	1.833.418	1.242.696
Other Payables		1.665.523	23.587.137
Other Payables to Unrelated Parties	8	1.665.523	23.587.137
Deferred Income Other Than Contract Liabilities		96.445.294	131.500.184
Deferred Income Other Than Contract Liabilities From Related Parties	11	96.445.294	131.500.184
Current tax liabilities, current	31	132.278	0

Current provisions		12.440.192	15.475.055
Current provisions for employee benefits	21	215.723	226.914
Other current provisions	21	12.224.469	15.248.141
Other Current Liabilities		6.379.482	11.138.182
Other Current Liabilities to Related Parties	12	6.379.482	11.138.182
SUB-TOTAL		**322.015.090**	**243.261.895**
Total current liabilities		**322.015.090**	**243.261.895**
NON-CURRENT LIABILITIES			
Long Term Borrowings		2.020.070	24.126.871
Long Term Borrowings From Related Parties		2.020.070	24.126.871
Bank Loans	19	446.123	21.143.235
Lease Liabilities	19	1.573.947	2.983.636
Other Payables		112.003	9.249
Other Payables to Unrelated parties	8	112.003	9.249
Deferred Income Other Than Contract Liabilities	11	92.245.436	88.543.674
Non-current provisions		1.228.540	695.575
Non-current provisions for employee benefits	21	1.228.540	695.575
Deferred Tax Liabilities	31	0	8.585.835
Total non-current liabilities		**95.606.049**	**121.961.204**
Total liabilities		**417.621.139**	**365.223.099**
EQUITY			
Equity attributable to owners of parent		1.585.043.420	1.581.888.925
Issued capital	23	100.000.000	100.000.000
Inflation Adjustments on Capital	23	517.128.908	517.128.908
Treasury Shares (-)	23	-15.246.006	-13.157.886
Share Premium (Discount)	23	5.679.666	5.679.667
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		79.321.445	99.216.404
Gains (Losses) on Revaluation and Remeasurement		79.321.445	99.216.404
Increases (Decreases) on Revaluation of Property, Plant and Equipment	23	79.552.469	99.229.445
Gains (Losses) on Remeasurements of Defined Benefit Plans	23	-231.024	-13.041
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		0	
Restricted Reserves Appropriated From Profits		28.543.886	28.543.887
Legal Reserves	23	28.543.886	28.543.887
Prior Years' Profits or Losses	23	834.444.948	678.025.283
Current Period Net Profit Or Loss	23	35.170.573	166.452.662
Non-controlling interests	23	1.334.812	1.512.653
Total equity		**1.586.378.232**	**1.583.401.578**
Total Liabilities and Equity		**2.003.999.371**	**1.948.624.677**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	25	407.772.717	132.356.380	70.234.912	46.229.476
Cost of sales	25	-254.496.698	-92.634.216	-58.410.390	-50.004.798
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		153.276.019	39.722.164	11.824.522	-3.775.322
GROSS PROFIT (LOSS)		153.276.019	39.722.164	11.824.522	-3.775.322
General Administrative Expenses	26	-37.430.142	-26.154.889	-25.193.281	-12.743.004
Marketing Expenses	26	-23.908	-3.632.766	-8.113	885.431
Other Income from Operating Activities	28	27.254.208	59.613.548	2.059.758	2.005.246
Other Expenses from Operating Activities	28	-28.125.499	-31.212.706	-895.693	-1.824.827
PROFIT (LOSS) FROM OPERATING ACTIVITIES		114.950.678	38.335.351	-12.212.807	-15.452.476
Investment Activity Income	29	3.149.105	114.294.396	111.733	-21.130.447
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	28	-3.483	-47.631	-1.069	8.928
Share of Profit (Loss) from Investments Accounted for Using Equity Method	29	-42.679.083	31.424.865	12.174.711	-6.264.801
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		75.417.217	184.006.981	72.568	-42.838.796
Finance income	30	1.305.777	4.741.199	505.678	3.114.185
Finance costs	30	-18.244.085	-7.917.169	-14.990.271	1.010.482
Gains (losses) on net monetary position	30	-58.524.141	-149.828.641	-37.456.279	333.051.750
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-45.232	31.002.370	-51.868.304	294.337.621
Tax (Expense) Income, Continuing Operations		35.190.501	-48.210.929	64.173.501	-37.482.218
Current Period Tax (Expense) Income	31	-181.957	-4.257.021	-181.957	-2.817.016
Deferred Tax (Expense) Income	31	35.372.458	-43.953.908	64.355.458	-34.665.202
PROFIT (LOSS) FROM CONTINUING OPERATIONS		35.145.269	-17.208.559	12.305.197	256.855.403
PROFIT (LOSS)		35.145.269	-17.208.559	12.305.197	256.855.403
Profit (loss), attributable to [abstract]					
Non-controlling Interests	23	-25.304	-8.391	-63.563	-8.391
Owners of Parent	23	35.170.573	-17.200.168	12.368.760	256.863.794
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		-235.997	37.492.452	-48.738	-35.177.343
Gains (Losses) on Revaluation of Property, Plant and Equipment	23	0	0	0	-80.834.204
Gains (Losses) on Remeasurements of Defined Benefit Plans	23	-314.664	37.504.915	-64.985	37.606.147
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss	23	0	-12.463	0	-12.463
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		78.667	0	16.247	8.063.177
Deferred Tax (Expense) Income	23	78.667	0	16.247	8.063.177
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	1
Other Components of Other Comprehensive Income that will be Reclassified to Other Profit or Loss	23	0	0	0	1
OTHER COMPREHENSIVE INCOME (LOSS)		**-235.997**	**37.492.452**	**-48.738**	**-35.177.342**
TOTAL COMPREHENSIVE INCOME (LOSS)		**34.909.272**	**20.283.893**	**12.256.459**	**221.678.061**
Total Comprehensive Income Attributable to					
Non-controlling Interests	23	-25.304	0	-63.563	0
Owners of Parent	23	34.934.576	20.283.893	12.320.022	221.678.061

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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		**-147.819.012**	**72.889.975**
Profit (Loss)		35.145.269	-17.208.559
Profit (Loss) from Continuing Operations	23	35.145.269	-17.208.559
Adjustments to Reconcile Profit (Loss)		**281.393.681**	**196.678.385**
Adjustments for depreciation and amortisation expense	16	7.512.644	3.410.123
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-5.593.029	71.635.364
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	7	-40.025.763	13.130.451
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	9	0	274.931
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Property, Plant and Equipment	23	34.296.642	63.640.125
Other Adjustments for Impairment Loss (Reversal of Impairment Loss)	12	136.092	-5.410.143
Adjustments for provisions		274.378.311	-37.392.411
Adjustments for (Reversal of) Provisions Related with Employee Benefits	21	303.791	12.195
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	21	-3.023.672	1.660.748
Adjustments for (Reversal of) Provisions Arised From Sectoral Requirements	10	277.098.192	-39.065.354
Adjustments for Interest (Income) Expenses		-5.508.242	-9.103.321
Adjustments for Interest Income	19	0	-41.596
Adjustments for interest expense	19	365.222	512.709
Deferred Financial Expense from Credit Purchases	7	483.482	6.937.610
Unearned Financial Income from Credit Sales	7	-6.356.946	-16.512.044
Adjustments for fair value losses (gains)		41.373.870	22.246.055
Other Adjustments for Fair Value Losses (Gains)	14	41.373.870	22.246.055
Adjustments for Tax (Income) Expenses	31	-34.703.811	176.868.382
Adjustments Related to Gain and Losses on Net Monetary Position	30	4.358.366	-31.038.317
Other adjustments to reconcile profit (loss)	23	-424.428	52.510
Changes in Working Capital		**-464.357.962**	**-126.278.140**
Decrease (Increase) in Financial Investments	6	12.387.010	3.726.543
Adjustments for decrease (increase) in trade accounts receivable		226.469.260	76.754.346
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	226.469.260	76.754.346
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		1.318.245	-1.089.048
Decrease (Increase) in Other Related Party Receivables Related with Operations	33	276.036	-1.114.426
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	8	1.042.209	25.378
Adjustments for Decrease (Increase) in Contract Assets		-119.887.005	58.493.856
Decrease (Increase) In Contract Assets from Ongoing Construction Contracts	10	-119.887.005	58.493.856
Adjustments for decrease (increase) in inventories	9	-389.395.164	-157.716.438
Decrease (Increase) in Prepaid Expenses	11	-16.944.574	-9.635.067
Adjustments for increase (decrease) in trade accounts payable		68.618.200	-9.133.520
Increase (Decrease) in Trade Accounts Payables to Related Parties	33	0	-3.813.704
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	68.618.200	-5.319.816
Increase (Decrease) in Employee Benefit Liabilities	13	590.722	245.411
Adjustments for Increase (Decrease) in Contract Liabilities		286.742	0
Increase (Decrease) In Contract Liabilities From Ongoing Construction Contracts		286.742	0
Adjustments for increase (decrease) in other operating payables		-21.818.860	-544.098
Increase (Decrease) in Other Operating Payables to Unrelated Parties	8	-21.818.860	-544.098

Increase (Decrease) in Deferred Income Other Than Contract Liabilities	11	-203.812.036	-82.611.040
Other Adjustments for Other Increase (Decrease) in Working Capital		-22.170.502	-4.769.085
Decrease (Increase) in Other Assets Related with Operations	12	-27.591.098	-4.547.392
Increase (Decrease) in Other Payables Related with Operations	12	5.420.596	-221.693
Cash Flows from (used in) Operations		**-147.819.012**	**53.191.686**
Other inflows (outflows) of cash		0	19.698.289
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-2.812.052**	**11.441.541**
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities	6	0	33.199.304
Cash Payments to Acquire Equity or Debt Instruments of Other Entities	6	-177.841	0
Proceeds from sales of property, plant, equipment and intangible assets		2.159.646	583.100
Proceeds from sales of property, plant and equipment	18	2.159.646	583.100
Purchase of Property, Plant, Equipment and Intangible Assets		-4.793.857	-22.340.863
Purchase of property, plant and equipment	16	-3.941.928	-20.824.850
Purchase of intangible assets	18	-851.929	-1.516.013
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**27.758.792**	**-81.452.236**
Payments to Acquire Entity's Shares or Other Equity Instruments		-25.007.480	-25.007.480
Payments to Acquire Entity's Shares	23	-25.007.480	-25.007.480
Proceeds from borrowings		70.633.560	0
Proceeds from Loans	19	70.633.560	0
Repayments of borrowings		0	-49.710.091
Loan Repayments	19	0	-49.710.091
Interest paid	30	-17.867.288	-6.611.681
Other inflows (outflows) of cash	17	0	-122.984
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-122.872.272	2.879.280
Net increase (decrease) in cash and cash equivalents		-122.872.272	2.879.280
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	**126.299.648**	**38.485.454**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	**3.427.376**	**41.364.734**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

		Footnote Reference	Equity													
			Equity attributable to owners of parent [member]												Non-controlling interests [member]	
			Issued Capital	Inflation Adjustments on Capital	Treasury Shares	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			
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**	**517.128.908**	**-11.615.170**	**5.679.668**					**27.127.276**	**805.181.463**	**-102.199.642**	**1.341.302.503**		**1.341.302.503**
	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	23										-102.199.642	102.199.642			
	Total Comprehensive Income (Loss)	23					208.650.550	-493.115					-17.200.168	190.957.267		190.957.267
	Profit (loss)															
	Other Comprehensive Income (Loss)															
	Issue of equity	23				-2										
	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	23			-1.846.991							-45.141.691		-46.988.682		-46.988.682
	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**	**517.128.908**	**-13.462.161**	**5.679.666**	**208.650.550**	**-493.115**			**27.127.276**	**657.840.130**	**-17.200.168**	**1.485.271.086**	**1.446.994**	**1.486.718.080**
Current Period 01.01.2024 - 30.06.2024	**Statement of changes in equity [abstract]**															
	Statement of changes in equity [line items]															
	Equity at beginning of period		**100.000.000**	**517.128.908**	**-13.157.886**	**5.679.667**	**99.229.445**	**-13.041**			**28.543.887**	**678.025.283**	**166.452.662**	**1.581.888.925**	**1.512.653**	**1.583.401.578**
	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	23										166.452.662	-166.452.662			
	Total Comprehensive Income (Loss)	23						-217.983					35.170.573	34.952.590	-177.841	34.774.749
	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	23			-2.088.120							-10.113.318		-12.201.438		-12.201.438
Increase (Decrease) through Share-Based Payment Transactions	23				-1					-1			-2		-2
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	23					-19.676.976					80.321		-19.596.655		-19.596.655
Equity at end of period		**100.000.000**	**517.128.908**	**-15.246.006**	**5.679.666**	**79.552.469**	**-231.024**			**28.543.886**	**834.444.948**	**35.170.573**	**1.585.043.420**	**1.334.812**	**1.586.378.232**