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KAMUYU AYDINLATMA PLATFORMU

KOZA POLYESTER SANAYİ VE TİCARET A.Ş.
Financial Report
Unconsolidated
2025 - 2. 3 Monthly Notification

General Information About Financial Statements

MERKEZİ KAYIT İSTANBUL

Independet Audit Comment

Independent Audit Company	ATA ULUSLARARASI BAĞIMSIZ DENETİM VE SMMM A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Koza Polyester Sanayi ve Ticaret Anonim Şirketi

Yönetim Kurulu'na

Giriş

1. Koza Polyester Sanayi ve Ticaret Anonim Şirketi'nin ("Şirket") 30 Haziran 2025 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait kâr veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standartlarına 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.

Sınırlı Denetimin Kapsamı

2. 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

3. Şirket'in 01 Ocak – 31 Aralık 2024 hesap dönemine ait finansal tablolarının denetimi başka bir bağımsız denetim firması tarafından yapılmış olup söz konusu bağımsız denetim firması tarafından hazırlanan 03 Mart 2025 tarihli bağımsız denetim raporunda olumlu görüş bildirilmiştir.

4. Şirket'in 01 Ocak – 30 Haziran 2024 ara hesap dönemine ait finansal tablolarının denetimi başka bir bağımsız denetim firması tarafından yapılmış olup söz konusu bağımsız denetim firması tarafından hazırlanan 08 Ağustos 2024 tarihli sınırlı denetim raporunda olumlu sonuç bildirilmiştir.

Sonuç

5. Sınırlı denetimimize göre, ilişikteki ara dönem finansal bilgilerin, Koza Polyester Sanayi ve Ticaret Anonim Şirketi'nin 30 Haziran 2025 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının Türkiye Muhasebe Standartlarına uygun olarak, doğru ve gerçeğe uygun bir görünümünü sağlamadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

ATA Uluslararası Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik A.Ş.

Member Firm of Kreston International

Seyfettin Erol

Sorumlu Denetçi

İstanbul 11 Ağustos 2025

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	15.702.899	291.587.706
Trade Receivables	6	2.827.352.191	1.902.121.285
Trade Receivables Due From Related Parties		1.899.675.041	1.297.785.902
Trade Receivables Due From Unrelated Parties		927.677.150	604.335.383
Other Receivables		68.687.942	21.902.235
Other Receivables Due From Unrelated Parties	7	68.687.942	21.902.235
Inventories	9	935.531.604	612.887.779
Prepayments		21.012.363	198.202.002
Prepayments to Unrelated Parties	11	21.012.363	198.202.002
Current Tax Assets	13	5.472.250	9.699.088
Other current assets		155.075.060	86.687.183
Other Current Assets Due From Unrelated Parties	10	155.075.060	86.687.183
SUB-TOTAL		**4.028.834.309**	**3.123.087.278**
Total current assets		**4.028.834.309**	**3.123.087.278**
NON-CURRENT ASSETS			
Other Receivables		57.229	53.716
Other Receivables Due From Unrelated Parties	7	57.229	53.716
Property, plant and equipment		2.910.995.835	2.632.051.758
Machinery And Equipments	14	2.830.653.116	2.559.728.778
Vehicles	14	46.107.185	42.423.365
Fixtures and fittings	14	34.235.534	29.899.615
Right of Use Assets	15	328.565.403	337.994.192
Intangible assets and goodwill		4.407.392	4.091.186
Other Rights		4.270.360	3.964.382
Other intangible assets		137.032	126.804
Prepayments		227.824.421	183.759.956
Prepayments to Unrelated Parties	11	227.824.421	183.759.956
Deferred Tax Asset	27	435.054.171	438.535.721
Total non-current assets		**3.906.904.451**	**3.596.486.529**
Total assets		**7.935.738.760**	**6.719.573.807**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		1.687.955.547	724.510.753
Current Borrowings From Unrelated Parties		1.687.955.547	724.510.753
Bank Loans		1.687.655.253	724.481.464
Other short-term borrowings		300.294	29.289
Current Portion of Non-current Borrowings		134.845.922	132.119.006
Current Portion of Non-current Borrowings from Related Parties		2.104.954	1.957.099
Bank Loans		2.104.954	1.957.099
Current Portion of Non-current Borrowings from Unrelated Parties		132.740.968	130.161.907
Bank Loans		112.009.503	101.196.999
Lease Liabilities		20.731.465	28.964.908
Trade Payables		666.219.099	843.988.978
Trade Payables to Unrelated Parties	6	666.219.099	843.988.978
Employee Benefit Obligations	8	18.796.944	11.609.247
Other Payables		4.818.646	3.583.126
Other Payables to Related Parties		324.695	8.172
Other Payables to Unrelated Parties		4.493.951	3.574.954
Deferred Income Other Than Contract Liabilities		92.620.935	65.225.556
Deferred Income Other Than Contract Liabilities from Unrelated Parties	12	92.620.935	65.225.556
Current tax liabilities, current	27	6.099.783	5.829.210
Current provisions		8.209.508	4.566.032
Current provisions for employee benefits	19	6.995.656	3.272.315
Other current provisions	17	1.213.852	1.293.717
SUB-TOTAL		**2.619.566.384**	**1.791.431.908**

Total current liabilities		**2.619.566.384**	**1.791.431.908**
NON-CURRENT LIABILITIES			
Long Term Borrowings		374.360.509	414.715.347
Long Term Borrowings From Related Parties		364.372.990	365.685.571
Lease Liabilities		364.372.990	365.685.571
Long Term Borrowings From Unrelated Parties		9.987.519	49.029.776
Bank Loans		9.987.519	46.557.735
Lease Liabilities		0	2.472.041
Other Payables		73.391.098	65.045.811
Other Payables to Unrelated parties	7	73.391.098	65.045.811
Non-current provisions		35.292.722	32.235.131
Non-current provisions for employee benefits	19	35.292.722	32.235.131
Deferred Tax Liabilities	27	635.388.972	596.760.827
Total non-current liabilities		**1.118.433.301**	**1.108.757.116**
Total liabilities		**3.737.999.685**	**2.900.189.024**
EQUITY			
Equity attributable to owners of parent		4.197.739.075	3.819.384.783
Issued capital	20.1	1.296.960.000	1.296.960.000
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		2.154.323	-17.222
Gains (Losses) on Revaluation and Remeasurement		2.154.323	-17.222
Gains (Losses) on Remeasurements of Defined Benefit Plans	20.3	2.154.323	-17.222
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		2.047.761.148	1.797.008.423
Exchange Differences on Translation	20.4	1.939.681.148	1.688.928.423
Gains (Losses) on Hedge	20.5	108.080.000	108.080.000
Prior Years' Profits or Losses	20.2	725.433.582	330.312.626
Current Period Net Profit Or Loss	28	125.430.022	395.120.956
Total equity		**4.197.739.075**	**3.819.384.783**
Total Liabilities and Equity		**7.935.738.760**	**6.719.573.807**

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024	Current Period 3 Months 01.04.2025 - 30.06.2025	Previous Period 3 Months 01.04.2024 - 30.06.2024
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	21.1	2.673.436.545	2.635.056.264	1.358.974.822	1.302.788.114
Cost of sales	21.2	-2.257.858.742	-2.155.884.574	-1.173.807.608	-1.066.990.004
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		415.577.803	479.171.690	185.167.214	235.798.110
GROSS PROFIT (LOSS)		415.577.803	479.171.690	185.167.214	235.798.110
General Administrative Expenses	22.1	-33.128.304	-24.455.882	-16.382.508	-12.463.607
Marketing Expenses	22.2	-23.015.339	-17.819.083	-10.762.177	-8.893.899
Other Income from Operating Activities	24.1	60.187.980	33.445.015	-631.209	-9.054.088
Other Expenses from Operating Activities	24.2	-55.641.420	-53.126.136	7.545.573	3.628.637
PROFIT (LOSS) FROM OPERATING ACTIVITIES		363.980.720	417.215.604	164.936.893	209.015.153
Investment Activity Income	25.1	4.034.030	35.611.419	1.581.732	1.038.785
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		368.014.750	452.827.023	166.518.625	210.053.938
Finance income	26.1	7.282.247	1.761.911	4.626.194	-7.211.125
Finance costs	26.2	-223.877.787	-130.877.900	-95.664.144	-63.771.247
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		151.419.210	323.711.034	75.480.675	139.071.566
Tax (Expense) Income, Continuing Operations		-25.989.188	-15.937.966	16.552.019	16.126.427
Current Period Tax (Expense) Income	27	-6.099.783	-6.492.333	-2.987.407	2.836.630
Deferred Tax (Expense) Income	27	-19.889.405	-9.445.633	19.539.426	13.289.797
PROFIT (LOSS) FROM CONTINUING OPERATIONS		125.430.022	307.773.068	92.032.694	155.197.993
PROFIT (LOSS)		125.430.022	307.773.068	92.032.694	155.197.993
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		125.430.022	307.773.068	92.032.694	155.197.993
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024	Current Period 3 Months 01.04.2025 - 30.06.2025	Previous Period 3 Months 01.04.2024 - 30.06.2024
Statement of Other Comprehensive Income					
PROFIT (LOSS)		125.430.022	307.773.068	92.032.694	155.197.993
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**2.171.545**	**522.109**	**2.267.054**	**1.351.126**
Gains (Losses) on Remeasurements of Defined Benefit Plans	19	2.895.393	696.145	3.022.739	1.801.501
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	27	-723.848	-174.036	-755.685	-450.375
Deferred Tax (Expense) Income	27	-723.848	-174.036	-755.685	-450.375
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**250.752.725**	**71.863.704**	**-26.479.265**	**-40.113.160**
Exchange Differences on Translation of Foreing Operations		250.752.725	71.863.704	-26.479.265	-40.113.160
Gains (losses) on exchange differences on translation of Foreign Operations		250.752.725	71.863.704	-26.479.265	-40.113.160
OTHER COMPREHENSIVE INCOME (LOSS)		**252.924.270**	**72.385.813**	**-24.212.211**	**-38.762.034**
TOTAL COMPREHENSIVE INCOME (LOSS)		**378.354.292**	**380.158.881**	**67.820.483**	**116.435.959**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		378.354.292	380.158.881	67.820.483	116.435.959

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-1.041.900.046**	**178.996.357**
Profit (Loss)		125.430.022	307.773.068
Profit (Loss) from Continuing Operations	28	125.430.022	307.773.068
Adjustments to Reconcile Profit (Loss)		**186.889.918**	**162.818.762**
Adjustments for depreciation and amortisation expense	14-15-16	71.157.573	56.167.851
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-75.350	3.818.671
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	6	-75.350	3.818.671
Adjustments for provisions		11.295.410	12.035.087
Adjustments for (Reversal of) Provisions Related with Employee Benefits	19	11.370.760	12.035.087
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	17	-75.350	0
Adjustments for Interest (Income) Expenses		63.126.438	60.419.880
Adjustments for Interest Income	26.1	69.565.291	43.733.935
Deferred Financial Expense from Credit Purchases	24.2	52.368.725	49.294.757
Unearned Financial Income from Credit Sales	24.1	-58.807.578	-32.608.812
Adjustments for Tax (Income) Expenses	27	41.385.847	30.377.273
Changes in Working Capital		**-1.347.053.301**	**-281.381.011**
Adjustments for decrease (increase) in trade accounts receivable		-866.347.978	-308.278.180
Decrease (Increase) in Trade Accounts Receivables from Related Parties	6	-601.889.139	-286.766.428
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-264.458.839	-21.511.752
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-46.789.220	1.152.540.339
Decrease (Increase) in Other Related Party Receivables Related with Operations		0	1.155.450.650
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-46.789.220	-2.910.311
Adjustments for decrease (increase) in inventories	9	-322.643.825	-327.238.173
Decrease (Increase) in Prepaid Expenses	11	133.125.174	153.797.814
Adjustments for increase (decrease) in trade accounts payable		-230.138.604	-995.927.430
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	6	-230.138.604	-995.927.430
Increase (Decrease) in Employee Benefit Liabilities	8	7.187.697	4.534.331
Adjustments for increase (decrease) in other operating payables		9.846.865	3.835.047
Increase (Decrease) in Other Operating Payables to Related Parties		316.523	-655
Increase (Decrease) in Other Operating Payables to Unrelated Parties		9.530.342	3.835.702
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	12	27.395.379	80.043.626
Other Adjustments for Other Increase (Decrease) in Working Capital		-58.688.789	-44.688.385
Decrease (Increase) in Other Assets Related with Operations	10	-58.688.789	-44.688.385
Cash Flows from (used in) Operations		**-1.034.733.361**	**189.210.819**
Payments Related with Provisions for Employee Benefits		-1.694.435	-820.785
Income taxes refund (paid)	13	-5.472.250	-9.393.677
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-6.068.884**	**-19.564.715**
Proceeds from sales of property, plant, equipment and intangible assets		0	-564.995
Proceeds from sales of intangible assets	14	0	-564.995
Purchase of Property, Plant, Equipment and Intangible Assets		-6.068.884	-18.999.720
Purchase of property, plant and equipment	14	-6.068.884	-18.999.720
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**856.251.581**	**45.898.571**
Proceeds from borrowings		1.308.802.234	371.933.405
Proceeds from Loans	5	1.281.634.009	356.321.788
Proceeds from Other Financial Borrowings		27.168.225	15.611.617
Repayments of borrowings		-382.985.362	-282.300.899

Loan Repayments	5	-352.340.565	-264.210.898
Cash Outflows from Other Financial Liabilities		-30.644.797	-18.090.001
Interest paid	26.2	-76.843.152	-45.495.846
Interest Received	26.1	7.277.861	1.761.911
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-191.717.349	205.330.213
Effect of exchange rate changes on cash and cash equivalents		-84.167.458	-186.138.526
Net increase (decrease) in cash and cash equivalents		-275.884.807	19.191.687
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**291.587.706**	**48.786.810**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**15.702.899**	**67.978.497**

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	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]	Exchange Differences on Translation	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									
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
Previous Period 01.01.2024 - 30.06.2024	**Equity at beginning of period**		**216.160.000**	**530.885.211**	**-116.912**	**1.368.685.017**				**988.307.415**		**3.103.920.731**		**3.103.920.731**
	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			-78.499.159					108.080.000	-29.580.841		0		0
	Total Comprehensive Income (Loss)				522.109	71.863.704					307.773.068	380.158.881		380.158.881
	Profit (loss)										307.773.068	307.773.068		307.773.068
	Other Comprehensive Income (Loss)				522.109	71.863.704						72.385.813		72.385.813
	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		**216.160.000**	**452.386.052**	**405.197**	**1.440.548.721**			**108.080.000**	**958.726.574**	**307.773.068**	**3.484.079.612**		**3.484.079.612**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**1.296.960.000**		**-17.222**	**1.688.928.423**			**108.080.000**	**725.433.582**		**3.819.384.783**		**3.819.384.783**
	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)				2.171.545	250.752.725					125.430.022	378.354.292		378.354.292
	Profit (loss)										125.430.022	125.430.022		125.430.022
	Other Comprehensive Income (Loss)				2.171.545	250.752.725						252.924.270		252.924.270
	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 01.01.2025 - 30.06.2025															
	Decrease through Other Distributions to Owners														
	Increase (Decrease) through Treasury Share Transactions														
	Increase (Decrease) through Share-Based Payment Transactions														
	Acquisition or Disposal of a Subsidiary														
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity														
	Transactions with noncontrolling shareholders														
	Increase through Other Contributions by Owners														
	Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied														
	Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied														
	Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied														
	Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied														
	Increase (decrease) through other changes, equity														
	Equity at end of period		**1.296.960.000**		**2.154.323**	**1.939.681.148**			**108.080.000**	**725.433.582**	**125.430.022**	**4.197.739.075**		**4.197.739.075**	