



KAMUYU AYDINLATMA PLATFORMU

BİLİCİ YATIRIM SANAYİ VE TİCARET A.Ş.
Financial Report
Consolidated
2019 - 1. 3 Monthly Notification

General Information About Financial Statements





Statement of Financial Position (Balance Sheet)

| | |
|--------------------------------|--------------|
| Presentation Currency | TL |
| Nature of Financial Statements | Consolidated |

| | Footnote Reference | Current Period 31.03.2019 | Previous Period 31.12.2018 |
|--|--------------------|------------------------------|-------------------------------|
| Statement of Financial Position (Balance Sheet) | | | |
| Assets [abstract] | | | |
| CURRENT ASSETS | | | |
| Cash and cash equivalents | Not.6 | 14.906.748 | 2.741.113 |
| Trade Receivables | Not.10 | 97.112.152 | 87.005.443 |
| Trade Receivables Due From Related Parties | | 23.473.336 | 35.467.933 |
| Trade Receivables Due From Unrelated Parties | | 73.638.816 | 51.537.510 |
| Other Receivables | Not.11 | 281.057 | 1.209.446 |
| Other Receivables Due From Related Parties | | 146.280 | 791.284 |
| Other Receivables Due From Unrelated Parties | | 134.777 | 418.162 |
| Inventories | Not.13 | 39.392.544 | 36.151.797 |
| Prepayments | Not.15 | 1.513.940 | 503.107 |
| Current Tax Assets | Not.25 | 1.383 | 3.329.302 |
| Other current assets | Not.26 | 1.482.748 | 765.097 |
| SUB-TOTAL | | 154.690.572 | 131.705.305 |
| Total current assets | | 154.690.572 | 131.705.305 |
| NON-CURRENT ASSETS | | | |
| Other Receivables | Not.11 | 7.191 | 7.191 |
| Other Receivables Due From Related Parties | | 0 | 0 |
| Other Receivables Due From Unrelated Parties | | 7.191 | 7.191 |
| Investments accounted for using equity method | Not.16 | 1.020.609 | 938.541 |
| Investment property | Not.17 | 68.500.000 | 68.500.000 |
| Property, plant and equipment | Not.18 | 79.699.991 | 81.443.887 |
| Intangible assets and goodwill | Not.19 | 6.733 | 7.223 |
| Other intangible assets | | 6.733 | 7.223 |
| Prepayments | Not.15 | 103.270 | 0 |
| Deferred Tax Asset | Not.35 | 14.261.566 | 12.698.123 |
| Total non-current assets | | 163.599.360 | 163.594.965 |
| Total assets | | 318.289.932 | 295.300.270 |
| LIABILITIES AND EQUITY | | | |
| CURRENT LIABILITIES | | | |
| Current Borrowings | Not.8 | 20.327.111 | 9.952.936 |
| Current Portion of Non-current Borrowings | | 34.144.942 | 32.190.960 |
| Trade Payables | Not.10 | 11.481.331 | 10.526.464 |
| Trade Payables to Related Parties | | 699.198 | 31.089 |
| Trade Payables to Unrelated Parties | | 10.782.133 | 10.495.375 |
| Employee Benefit Obligations | Not.20 | 1.471.982 | 587.534 |
| Other Payables | Not.11 | 4.069.652 | 1.154.201 |
| Other Payables to Related Parties | | 2.810.850 | 619.740 |
| Other Payables to Unrelated Parties | | 1.258.802 | 534.461 |
| Deferred Income Other Than Contract Liabilities | Not.12 | 213.415 | 1.114.833 |
| Current tax liabilities, current | Not.35 | 1.671.089 | 5.216.770 |
| Current provisions | Not.22 | 1.226.780 | 1.269.732 |
| Current provisions for employee benefits | | 341.152 | 288.563 |
| Other current provisions | | 885.628 | 981.169 |
| Other Current Liabilities | No.26 | 112.476 | 937.909 |
| SUB-TOTAL | | 74.718.778 | 62.951.339 |
| Total current liabilities | | 74.718.778 | 62.951.339 |
| NON-CURRENT LIABILITIES | | | |
| Long Term Borrowings | Not.8 | 36.419.336 | 37.717.413 |
| Non-current provisions | | 7.756.912 | 7.361.226 |
| Non-current provisions for employee benefits | Not.24 | 2.082.706 | 1.795.805 |
| Other non-current provisions | Not.22 | 5.674.206 | 5.565.421 |
| Total non-current liabilities | | 44.176.248 | 45.078.639 |
| Total liabilities | | 118.895.026 | 108.029.978 |
| EQUITY | | | |
| Equity attributable to owners of parent | Not.27 | 125.206.106 | 118.500.479 |
| Issued capital | | 45.000.000 | 45.000.000 |
| Inflation Adjustments on Capital | | 1.690.048 | 1.690.048 |
| Treasury Shares (-) | | -4.523.100 | -4.523.100 |

| | | | |
|---|--|--------------------|--------------------|
| Share Premium (Discount) | | 526.792 | 526.792 |
| Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss | | 14.974.163 | 15.101.847 |
| Gains (Losses) on Revaluation and Remeasurement | | 15.418.895 | 15.418.895 |
| Other Gains (Losses) | | -444.732 | -317.048 |
| Restricted Reserves Appropriated From Profits | | 5.740.936 | 5.031.934 |
| Prior Years' Profits or Losses | | 54.963.953 | 29.403.717 |
| Current Period Net Profit Or Loss | | 6.833.314 | 26.269.241 |
| Non-controlling interests | | 74.188.800 | 68.769.813 |
| Total equity | | 199.394.906 | 187.270.292 |
| Total Liabilities and Equity | | 318.289.932 | 295.300.270 |

Profit or loss [abstract]

| | |
|--------------------------------|--------------|
| Presentation Currency | TL |
| Nature of Financial Statements | Consolidated |

| | Footnote Reference | Current Period 01.01.2019 - 31.03.2019 | Previous Period 01.01.2018 - 31.03.2018 |
|---|--------------------|--|---|
| Profit or loss [abstract] | | | |
| PROFIT (LOSS) | | | |
| Revenue | Not.28 | 52.426.790 | 42.999.390 |
| Cost of sales | Not.28 | -34.502.467 | -27.570.938 |
| GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS | | 17.924.323 | 15.428.452 |
| GROSS PROFIT (LOSS) | | 17.924.323 | 15.428.452 |
| General Administrative Expenses | Not.29 | -2.525.224 | -2.165.606 |
| Marketing Expenses | Not.29 | -271.540 | -199.725 |
| Other Income from Operating Activities | Not.31 | 8.493.510 | 4.937.712 |
| Other Expenses from Operating Activities | Not.31 | -6.038.023 | -3.505.188 |
| PROFIT (LOSS) FROM OPERATING ACTIVITIES | | 17.583.046 | 14.495.645 |
| Investment Activity Income | Not.32 | 40.216 | 198.307 |
| Investment Activity Expenses | Not.32 | 0 | 0 |
| Share of Profit (Loss) from Investments Accounted for Using Equity Method | | -26.717 | -60.562 |
| PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE) | | 17.596.545 | 14.633.390 |
| Finance income | Not.33 | 890.702 | 588.626 |
| Finance costs | Not.33 | -6.087.657 | -6.259.186 |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX | | 12.399.590 | 8.962.830 |
| Tax (Expense) Income, Continuing Operations | | -141.111 | -546.667 |
| Current Period Tax (Expense) Income | | -1.671.089 | -1.271.510 |
| Deferred Tax (Expense) Income | Not.35 | 1.529.978 | 724.843 |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS | | 12.258.479 | 8.416.163 |
| PROFIT (LOSS) | | 12.258.479 | 8.416.163 |
| Profit (loss), attributable to [abstract] | | | |
| Non-controlling Interests | | 5.425.165 | 3.276.235 |
| Owners of Parent | | 6.833.314 | 5.139.928 |
| Earnings per share [abstract] | | | |
| Earnings per share [line items] | | | |
| Basic earnings per share | | | |
| Basic Earnings (Loss) Per Share from Continuing Operations | | | |
| <i>Sürdürülen Faaliyetlerden Pay Başına Kazanç</i> | Not.36 | 0,16470000 | 0,12390000 |
| Diluted Earnings Per Share | | | |
| Diluted Earnings (Loss) per Share from Continuing Operations | | | |
| <i>Sürdürülen Faaliyetlerden Sulandırılmış Pay Başına Kazanç</i> | Not.36 | 0,16470000 | 0,12390000 |

Statement of Other Comprehensive Income

| | |
|--------------------------------|--------------|
| Presentation Currency | TL |
| Nature of Financial Statements | Consolidated |

| | Footnote Reference | Current Period 01.01.2019 - 31.03.2019 | Previous Period 01.01.2018 - 31.03.2018 |
|--|--------------------|--|---|
| Statement of Other Comprehensive Income | | | |
| PROFIT (LOSS) | Not.36 | 12.258.479 | 8.416.163 |
| OTHER COMPREHENSIVE INCOME | | | |
| Other Comprehensive Income that will not be Reclassified to Profit or Loss | | -133.863 | -105.742 |
| Gains (Losses) on Remeasurements of Defined Benefit Plans | | -167.328 | -132.178 |
| Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss | | 33.465 | 26.436 |
| Deferred Tax (Expense) Income | | 33.465 | 26.436 |
| Other Comprehensive Income That Will Be Reclassified to Profit or Loss | | 0 | 0 |
| OTHER COMPREHENSIVE INCOME (LOSS) | | -133.863 | -105.742 |
| TOTAL COMPREHENSIVE INCOME (LOSS) | | 12.124.616 | 8.310.421 |
| Total Comprehensive Income Attributable to | | | |
| Non-controlling Interests | | 5.418.987 | 3.262.152 |
| Owners of Parent | | 6.705.629 | 5.048.269 |

Statement of cash flows (Indirect Method)

| | |
|--------------------------------|--------------|
| Presentation Currency | TL |
| Nature of Financial Statements | Consolidated |

| | Footnote Reference | Current Period 01.01.2019 - 31.03.2019 | Previous Period 01.01.2018 - 31.03.2018 |
|--|--------------------|---|--|
| Statement of cash flows (Indirect Method) | | | |
| CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES | | | |
| Profit (Loss) | | 12.258.479 | 8.416.163 |
| Profit (Loss) from Continuing Operations | | 12.258.479 | 8.416.163 |
| Adjustments to Reconcile Profit (Loss) | | | |
| Adjustments for depreciation and amortisation expense | 18,19 | 1.880.423 | 1.654.801 |
| Adjustments for provisions | | 352.734 | 631.371 |
| Adjustments for (Reversal of) Provisions Related with Employee Benefits | 22,24 | 339.489 | 457.317 |
| Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions | 22 | -95.540 | -46.982 |
| Adjustments for (Reversal of) Other Provisions | 22 | 108.785 | 221.036 |
| Adjustments for Interest (Income) Expenses | | 4.195.842 | 5.039.102 |
| Adjustments for Interest Income | 33 | -742.595 | -587.431 |
| Adjustments for interest expense | 33 | 5.077.327 | 5.310.813 |
| Deferred Financial Expense from Credit Purchases | 10 | -64.116 | -16.869 |
| Unearned Financial Income from Credit Sales | 10 | -74.774 | 332.589 |
| Adjustments for fair value losses (gains) | | 0 | 0 |
| Adjustments for Fair Value Losses (Gains) of Investment Property | 17 | 0 | 0 |
| Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method | 14 | 108.785 | 60.562 |
| Adjustments for Tax (Income) Expenses | 35 | 141.111 | 546.667 |
| Adjustments for losses (gains) on disposal of non-current assets | | 1.703.680 | -198.307 |
| Adjustments for Losses (Gains) Arised From Sale of Tangible Assets | 32 | 1.703.680 | -198.307 |
| Changes in Working Capital | | | |
| Adjustments for decrease (increase) in trade accounts receivable | 10 | -10.106.709 | -10.050.371 |
| Adjustments for Decrease (Increase) in Other Receivables Related with Operations | 11 | 928.389 | -96.036 |
| Adjustments for decrease (increase) in inventories | 13 | -3.240.747 | -5.118.202 |
| Decrease (Increase) in Prepaid Expenses | 15 | -1.114.103 | -248.035 |
| Adjustments for increase (decrease) in trade accounts payable | 10 | 954.867 | 1.612.075 |
| Increase (Decrease) in Employee Benefit Liabilities | 20 | 884.448 | 374.079 |
| Adjustments for increase (decrease) in other operating payables | 11 | 2.868.987 | -1.264.469 |
| Increase (Decrease) in Deferred Income Other Than Contract Liabilities | 12 | -901.418 | -1.910.031 |
| Other Adjustments for Other Increase (Decrease) in Working Capital | | -3.249.863 | 1.105.699 |
| Decrease (Increase) in Other Assets Related with Operations | | -2.424.431 | 1.572.744 |
| Increase (Decrease) in Other Payables Related with Operations | | -825.432 | -467.045 |
| Cash Flows from (used in) Operations | | | |
| Interest paid | | 0 | 0 |
| Payments Related with Provisions for Employee Benefits | 24 | 167.328 | -72.392 |
| Income taxes refund (paid) | | -2.046.674 | -1.921.930 |
| CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES | | | |
| Proceeds from sales of property, plant, equipment and intangible assets | | 26.347 | 295.062 |
| Proceeds from sales of property, plant and equipment | 18 | 26.347 | 295.062 |
| Purchase of Property, Plant, Equipment and Intangible Assets | | -143.628 | -4.012.380 |
| Purchase of property, plant and equipment | 18 | -143.628 | -4.012.380 |
| CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES | | | |
| Payments to Acquire Entity's Shares or Other Equity Instruments | | 0 | 0 |
| Payments to Acquire Entity's Shares | 27 | 0 | 0 |
| Proceeds from borrowings | | 22.364.545 | 41.348.087 |
| Proceeds from Loans | 8 | 22.364.545 | 41.348.087 |
| Repayments of borrowings | | -15.477.020 | -32.660.925 |
| Loan Repayments | 8 | -15.477.020 | -32.660.925 |

| | | | |
|---|----|-------------------|------------------|
| Payments of Lease Liabilities | 8 | 0 | -348.238 |
| Dividends Paid | | 0 | 0 |
| Interest paid | 33 | -787.385 | -974.808 |
| Interest Received | 33 | 148.107 | 1.196 |
| Other inflows (outflows) of cash | 33 | 249.110 | 0 |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES | | 12.165.635 | 2.208.740 |
| Net increase (decrease) in cash and cash equivalents | | 12.165.635 | 2.208.740 |
| CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD | | 2.741.114 | 1.201.446 |
| CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD | | 14.906.749 | 3.410.186 |

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 | | | | |
| Statement of changes in equity [abstract] | | | | | | | | | | | | | | | |
| Statement of changes in equity [line items] | | | | | | | | | | | | | | | |
| Equity at beginning of period | 27 | 45.000.000 | 1.690.048 | -4.523.100 | 176.792 | 15.418.895 | -511.962 | | | 4.409.253 | 19.390.106 | 15.136.321 | 96.186.353 | 53.652.887 | 149.839.240 |
| 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 | 27 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 15.136.321 | -15.136.321 | 0 | 0 | 0 |
| Total Comprehensive Income (Loss) | 27 | 0 | 0 | 0 | 0 | 0 | -91.658 | | | 0 | 0 | 5.139.928 | 5.048.269 | 3.262.152 | 8.310.421 |
| Profit (loss) | 27 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | 5.139.928 | 5.139.928 | 3.276.235 | 8.416.163 |
| Other Comprehensive Income (Loss) | 27 | 0 | 0 | 0 | 0 | 0 | -91.658 | | | 0 | 0 | 0 | -91.658 | -14.084 | -105.742 |
| 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 | 27 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 |
| Decrease through Other Distributions to Owners | | | | | | | | | | | | | | | |
| Increase (Decrease) through Treasury Share Transactions | 27 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 27 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 |
| Equity at end of period | 27 | 45.000.000 | 1.690.048 | -4.523.100 | 176.792 | 15.418.895 | -603.620 | | | 4.409.253 | 34.526.428 | 5.139.928 | 101.234.624 | 56.915.040 | 158.149.664 |
| Statement of changes in equity [abstract] | | | | | | | | | | | | | | | |
| Statement of changes in equity [line items] | | | | | | | | | | | | | | | |
| Equity at beginning of period | 27 | 45.000.000 | 1.690.048 | -4.523.100 | 526.792 | 15.418.895 | -317.048 | | | 5.031.934 | 29.403.717 | 26.269.241 | 118.500.479 | 68.769.813 | 187.270.292 |
| 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 | 27 | 0 | 0 | 0 | 0 | 0 | 0 | | | 709.002 | 25.560.239 | -26.269.241 | 0 | 0 | 0 |
| Total Comprehensive Income (Loss) | 27 | 0 | 0 | 0 | 0 | 0 | -127.687 | | | 0 | 0 | 6.833.314 | 6.705.629 | 5.418.987 | 12.124.616 |
| Profit (loss) | 27 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | 6.833.314 | 6.833.314 | 5.425.165 | 12.258.479 |
| Other Comprehensive Income (Loss) | 27 | 0 | 0 | 0 | 0 | 0 | -127.687 | | | 0 | 0 | 0 | -127.685 | -6.178 | -133.863 |
| 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 | 27 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 |
| Decrease through Other Distributions to Owners | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | |
|--|-----------|-------------------|------------------|-------------------|----------------|-------------------|-----------------|---|---|------------------|-------------------|------------------|--------------------|-------------------|--------------------|---|
| Increase (Decrease) through Treasury Share Transactions | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 27 | 45,000,000 | 1,690,048 | -4,523,100 | 526,792 | 15,418,895 | -444,735 | | | 5,740,936 | 54,963,953 | 6,833,314 | 125,206,106 | 74,188,800 | 199,394,906 | |