



KAMUYU AYDINLATMA PLATFORMU

TAT GIDA SANAYİ A.Ş.
Financial Report
Unconsolidated
2019 - 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

Tat Gıda Sanayi Anonim Şirketi Yönetim Kurulu'na,

Giriş

Tat Gıda Sanayi Anonim Şirketi'nin ("Şirket") 30 Haziran 2019 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, özkaynaklar değişim tablosunun ve 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 Standartları'na 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 "Ara Dönem Finansal Raporlama" Standardı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

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

A member firm of KPMG International Cooperative

Hatice Nesrin Tuncer, SMMM

Sorumlu Denetçi

7 Ağustos 2019

İstanbul, Türkiye



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2019	Previous Period 31.12.2018
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents		212.036.017	27.697.717
Trade Receivables		351.666.602	323.463.202
Trade Receivables Due From Related Parties	16	322.744.637	301.504.094
Trade Receivables Due From Unrelated Parties	5	28.921.965	21.959.108
Other Receivables		55.947	57.495
Other Receivables Due From Related Parties		0	0
Other Receivables Due From Unrelated Parties		55.947	57.495
Derivative Financial Assets		3.649.976	0
Inventories	6	160.659.427	237.813.206
Prepayments		21.696.441	2.802.504
Prepayments to Related Parties		0	0
Prepayments to Unrelated Parties		21.696.441	2.802.504
Current Tax Assets		0	807.523
Other current assets	15	18.040.252	48.459.280
Other Current Assets Due From Related Parties		0	0
Other Current Assets Due From Unrelated Parties		18.040.252	48.459.280
SUB-TOTAL		767.804.662	641.100.927
Total current assets		767.804.662	641.100.927
NON-CURRENT ASSETS			
Financial Investments		1.815.749	1.815.749
Financial Assets at Fair Value Through Other Comprehensive Income		1.815.749	1.815.749
Investments in Equity Instruments		1.815.749	1.815.749
Other Receivables		68.085	68.085
Other Receivables Due From Unrelated Parties		68.085	68.085
Property, plant and equipment	7	190.777.606	189.547.315
Land and Premises		16.850.999	16.850.999
Land Improvements		4.319.562	4.409.234
Buildings		28.305.083	29.107.821
Machinery And Equipments		119.791.299	123.359.119
Vehicles		262.822	282.826
Fixtures and fittings		15.469.053	14.642.539
Leasehold Improvements		760.488	842.929
Bearer Plants		0	0
Construction in Progress		5.018.300	51.848
Right of Use Assets	2	21.423.301	0
Intangible assets and goodwill		7.194.230	7.474.977
Other Rights		7.194.230	7.474.977
Prepayments		919.115	51.874
Prepayments to Unrelated Parties		919.115	51.874
Deferred Tax Asset		14.168	994.868
Other Non-current Assets	15	21.468.903	23.256.325
Other Non-Current Assets Due From Unrelated Parties		21.468.903	23.256.325
Total non-current assets		243.681.157	223.209.193
Total assets		1.011.485.819	864.310.120
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		25.481.086	48.338.499
Current Borrowings From Related Parties		2.084.613	0
Lease Liabilities	16	2.084.613	0
Current Borrowings From Unrelated Parties		23.396.473	48.338.499
Bank Loans	4	20.390.833	48.338.499
Lease Liabilities		3.005.640	0
Current Portion of Non-current Borrowings	4	59.090.182	6.153.846
Current Portion of Non-current Borrowings from Unrelated Parties		59.090.182	6.153.846
Bank Loans		59.090.182	6.153.846
Trade Payables		146.074.966	166.845.335

Trade Payables to Related Parties	16	18.113.716	39.726.677
Trade Payables to Unrelated Parties	5	127.961.250	127.118.658
Employee Benefit Obligations		6.428.382	7.088.508
Other Payables		4.469.279	9.090.481
Other Payables to Related Parties	16	2.142.452	4.977.767
Other Payables to Unrelated Parties		2.326.827	4.112.714
Deferred Income Other Than Contract Liabilities		3.545.253	4.609.695
Deferred Income Other Than Contract Liabilities from Unrelated Parties		3.545.253	4.609.695
Current tax liabilities, current		237.528	0
Current provisions		7.600.932	4.633.094
Current provisions for employee benefits		1.600.000	900.000
Other current provisions		6.000.932	3.733.094
SUB-TOTAL		252.927.608	246.759.458
Total current liabilities		252.927.608	246.759.458
NON-CURRENT LIABILITIES			
Long Term Borrowings		207.357.782	101.538.462
Long Term Borrowings From Related Parties	16	8.214.112	0
Lease Liabilities	16	8.214.112	0
Long Term Borrowings From Unrelated Parties		199.143.670	101.538.462
Bank Loans	4	190.000.000	101.538.462
Lease Liabilities		9.143.670	0
Non-current provisions		17.087.026	15.136.774
Non-current provisions for employee benefits		17.087.026	15.136.774
Total non-current liabilities		224.444.808	116.675.236
Total liabilities		477.372.416	363.434.694
EQUITY			
Equity attributable to owners of parent		534.113.403	500.875.426
Issued capital	9	136.000.000	136.000.000
Inflation Adjustments on Capital	9	21.601.088	21.601.088
Share Premium (Discount)	9	10.107.809	10.107.809
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		404.935	404.935
Gains (Losses) on Revaluation and Remeasurement		404.935	404.935
Gains (Losses) on Remeasurements of Defined Benefit Plans		404.935	404.935
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		232.466	232.466
Gains (Losses) on Revaluation and Reclassification		232.466	232.466
Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income		232.466	232.466
Restricted Reserves Appropriated From Profits	9	95.621.022	94.838.483
Profit from Sales of Participation Shares or Property that will be Added to Share Capital		69.915.703	69.915.703
Legal Reserves		25.705.319	24.922.780
Prior Years' Profits or Losses		236.908.106	199.113.868
Current Period Net Profit Or Loss		33.237.977	38.576.777
Total equity		534.113.403	500.875.426
Total Liabilities and Equity		1.011.485.819	864.310.120

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2019 - 30.06.2019	Previous Period 01.01.2018 - 30.06.2018	Current Period 3 Months 01.04.2019 - 30.06.2019	Previous Period 3 Months 01.04.2018 - 30.06.2018
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	10	571.233.340	519.719.715	292.589.514	268.393.082
Cost of sales	10	-452.915.869	-426.115.908	-234.842.296	-221.848.439
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		118.317.471	93.603.807	57.747.218	46.544.643
Revenue from Finance Sector Operations				0	0
Cost of Finance Sector Operations				0	0
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS				0	0
GROSS PROFIT (LOSS)		118.317.471	93.603.807	57.747.218	46.544.643
General Administrative Expenses		-31.747.555	-26.557.683	-14.528.226	-12.008.502
Marketing Expenses		-48.793.891	-47.913.684	-23.847.080	-24.417.133
Research and development expense		-848.209	-716.522	-428.906	-453.365
Other Income from Operating Activities	11	27.036.908	20.158.035	13.866.960	12.575.766
Other Expenses from Operating Activities	11	-12.060.852	-8.345.924	-6.027.661	-4.388.050
PROFIT (LOSS) FROM OPERATING ACTIVITIES		51.903.872	30.228.029	26.782.305	17.853.359
Investment Activity Income	12	986.455	3.222.609	858.442	1.533.142
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		52.890.327	33.450.638	27.640.747	19.386.501
Finance income	13	24.485.011	4.333.312	19.756.866	3.011.359
Finance costs	13	-39.324.737	-12.361.449	-25.535.397	-7.711.673
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		38.050.601	25.422.501	21.862.216	14.686.187
Tax (Expense) Income, Continuing Operations		-4.812.624	-1.239.502	-2.335.844	-781.450
Current Period Tax (Expense) Income	14	-3.831.924	-2.127.817	-2.068.774	-1.336.833
Deferred Tax (Expense) Income	14	-980.700	888.315	-267.070	555.383
PROFIT (LOSS) FROM CONTINUING OPERATIONS		33.237.977	24.182.999	19.526.372	13.904.737
PROFIT (LOSS)		33.237.977	24.182.999	19.526.372	13.904.737
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0		
Owners of Parent		33.237.977	24.182.999	19.526.372	13.904.737
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Pay başına kazanç (kuruş)</i>		0,24000000	0,18000000	0,14000000	0,10000000
Diluted Earnings Per Share					
Diluted Earnings (Loss) per Share from Continuing Operations					
<i>Seyreltilmiş pay başına kazanç (kuruş)</i>		0,24000000	0,18000000	0,14000000	0,10000000
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	0	0	0
Gains (Losses) from Investments in Equity Instruments		0	0	0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans		0	0	0	0
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss				0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss				0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
Exchange Differences on Translation				0	0
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets				0	0
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income				0	0
Other Comprehensive Income (Loss) Related with Cash Flow Hedges				0	0

Other Comprehensive Income (Loss) Related with Hedges of Net Investments in Foreign Operations				0	0
Change in Value of Time Value of Options				0	0
Change in Value of Forward Elements of Forward Contracts				0	0
Change in Value of Foreign Currency Basis Spreads				0	0
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss				0	0
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss				0	0
OTHER COMPREHENSIVE INCOME (LOSS)		0	0	0	0
TOTAL COMPREHENSIVE INCOME (LOSS)		33.237.977	24.182.999	19.526.372	13.904.737
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		33.237.977	24.182.999	19.526.372	13.904.737

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2019 - 30.06.2019	Previous Period 01.01.2018 - 30.06.2018
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		103.987.333	39.471.899
Profit (Loss) from Continuing Operations		33.237.977	24.182.999
Adjustments to Reconcile Profit (Loss)		35.006.047	21.880.116
Adjustments for depreciation and amortisation expense	3	9.227.370	6.079.916
Adjustments for Impairment Loss (Reversal of Impairment Loss)	6	1.042.607	1.502.666
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories		1.042.607	1.502.666
Adjustments for provisions		7.597.710	7.780.438
Adjustments for (Reversal of) Provisions Related with Employee Benefits		5.329.872	4.388.709
Adjustments for (Reversal of) Other Provisions		2.267.838	3.391.729
Adjustments for Dividend (Income) Expenses		0	-1.657.918
Adjustments for Interest (Income) Expenses		19.798.069	4.962.171
Adjustments for Interest Income	13	-4.763.078	-366.917
Adjustments for interest expense		25.363.276	7.830.741
Deferred Financial Expense from Credit Purchases		746.759	96.336
Unearned Financial Income from Credit Sales		-1.548.888	-2.597.989
Adjustments for fair value losses (gains)		-3.649.976	-1.257.337
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments		-3.649.976	-1.257.337
Adjustments for losses (gains) on disposal of non-current assets	12	-721.878	1.147
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-721.878	1.147
Adjustments for (Income) Expense Caused by Sale or Changes in Share of Associates, Joint Ventures and Financial Investments		0	-1.344.214
Other adjustments to reconcile profit (loss)		1.712.145	5.813.247
Changes in Working Capital		36.397.178	-3.279.694
Adjustments for decrease (increase) in trade accounts receivable		-28.948.611	-82.500.253
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-21.240.543	-50.589.674
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-7.708.068	-31.910.579
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		33.643.931	16.916.884
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		33.643.931	16.916.884
Adjustments for Decrease (Increase) in Contract Assets		-23.925.413	0
Adjustments for decrease (increase) in inventories		76.111.172	64.927.677
Decrease (Increase) in Prepaid Expenses		-18.842.063	-14.717.812
Adjustments for increase (decrease) in trade accounts payable		-22.056.796	12.991.190
Increase (Decrease) in Trade Accounts Payables to Related Parties		-24.448.276	12.707.875
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		2.391.480	283.315
Increase (Decrease) in Employee Benefit Liabilities		-660.126	-971.896
Adjustments for Increase (Decrease) in Contract Liabilities		23.925.413	0
Adjustments for increase (decrease) in other operating payables		-1.785.887	-4.295.406
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-1.785.887	-4.295.406
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-1.064.442	4.369.922
Cash Flows from (used in) Operations		104.641.202	42.783.421
Payments Related with Provisions for Employee Benefits		-2.679.620	-2.699.295
Income taxes refund (paid)		2.025.751	-612.227
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-5.671.631	-4.904.418
Cash Inflows Caused by Share Sales or Capital Decrease of Associates and / or Joint Ventures		0	1.344.214

Proceeds from sales of property, plant, equipment and intangible assets		729.903	1.626
Proceeds from sales of property, plant and equipment		729.903	1.626
Purchase of Property, Plant, Equipment and Intangible Assets	3	-10.481.499	-8.275.093
Purchase of property, plant and equipment		-10.481.499	-8.275.093
Dividends received		0	1.657.918
Interest received		4.079.965	366.917
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		86.022.598	-37.637.094
Proceeds from borrowings		174.575.351	83.449.142
Proceeds from Loans		174.575.351	83.449.142
Repayments of borrowings		-62.652.274	-82.030.988
Loan Repayments		-62.652.274	-82.030.988
Payments of Lease Liabilities		-3.504.080	0
Dividends Paid		0	-30.000.126
Interest paid		-22.396.399	-9.055.122
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		184.338.300	-3.069.613
Net increase (decrease) in cash and cash equivalents		184.338.300	-3.069.613
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		27.697.717	13.025.751
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		212.036.017	9.956.138

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)	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		
Statement of changes in equity (abstract)												
Statement of changes in equity (line items)												
Equity at beginning of period	136.000.000	21.601.088	10.107.809	-279.830	1.594.091			89.949.523	172.819.429	61.183.525	492.975.635	492.975.635
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								4.888.960	56.294.565	-61.183.525		
Total Comprehensive Income (Loss)										24.182.999	24.182.999	24.182.999
Profit (loss)										24.182.999	24.182.999	24.182.999
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										-30.000.126	-30.000.126	-30.000.126
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	136.000.000	21.601.088	10.107.809	-279.830	1.594.091			94.838.483	199.113.868	24.182.999	487.158.508	487.158.508
Statement of changes in equity (abstract)												
Statement of changes in equity (line items)												
Equity at beginning of period	136.000.000	21.601.088	10.107.809	404.935	232.466			94.838.483	199.113.868	38.576.777	500.875.426	500.875.426
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								782.539	37.794.238	-38.576.777		
Total Comprehensive Income (Loss)										33.237.977	33.237.977	33.237.977
Profit (loss)										33.237.977	33.237.977	33.237.977
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
01.01.2018 - 30.06.2018

Current Period 01.01.2019 - 30.06.2019														
	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	136.000.000	21.601.088	10.107.809	404.935	232.466			95.621.022	236.908.106	33.237.977	534.113.403	534.113.403	