

**PINAR SU VE İÇECEK SANAYİ VE TİCARET A.Ş.**  
**Financial Report**  
**Unconsolidated**  
**2019 - 2. 3 Monthly Notification**

General Information About Financial Statements

## Independent Audit Comment

Independent Audit Company	PwC BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

### ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

#### SINIRLI DENETİM RAPORU

Pınar Su ve İçecek Sanayi ve Ticaret A.Ş.

Genel Kurulu'na

#### Giriş

1. Pınar Su ve İçecek Sanayi ve Ticaret A.Ş.'nin ("Şirket") 30 Haziran 2019 tarihli ilişikteki özet finansal durum tablosunun, aynı tarihte sona eren altı aylık dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun ve özet 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 Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" 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'a "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi" 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 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 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

3. Sınırlı denetimimize göre ilişikteki ara dönem özet finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

PwC Bağımsız Denetim ve

Serbest Muhasebeci Mali Müşavirlik A.Ş.

Mehmet Karakurt, SMMM

Sorumlu Denetçi

İstanbul, 7 Ağustos 2019

# 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
<b>Statement of Financial Position (Balance Sheet)</b>			
<b>Assets [abstract]</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents		3.794.826	1.381.537
Trade Receivables		51.781.948	34.100.310
Trade Receivables Due From Related Parties	3	9.878.095	5.336.925
Trade Receivables Due From Unrelated Parties	4	41.903.853	28.763.385
Other Receivables		3.518.662	3.924.569
Other Receivables Due From Related Parties	3	1.814.868	0
Other Receivables Due From Unrelated Parties	8	1.703.794	3.924.569
Inventories	9	19.907.600	17.164.082
Prepayments		776.193	1.841.231
Prepayments to Unrelated Parties		776.193	1.841.231
Other current assets		20.739.026	16.363.279
Other Current Assets Due From Unrelated Parties	10	20.739.026	16.363.279
<b>SUB-TOTAL</b>		<b>100.518.255</b>	<b>74.775.008</b>
<b>Total current assets</b>		<b>100.518.255</b>	<b>74.775.008</b>
<b>NON-CURRENT ASSETS</b>			
Financial Investments	6	4.713.698	4.663.944
Other Receivables		1.800	1.800
Other Receivables Due From Unrelated Parties		1.800	1.800
Property, plant and equipment	7-a	206.567.626	210.137.811
Land and Premises		12.425.000	12.425.000
Land Improvements		9.054.649	9.546.143
Buildings		46.384.095	46.566.900
Machinery And Equipments		118.799.413	122.201.135
Vehicles		0	33.288
Fixtures and fittings		19.409.669	18.982.295
Construction in Progress		494.800	383.050
Right of Use Assets	7-b	13.677.233	0
Intangible assets and goodwill		4.162.562	4.043.586
Computer Softwares		4.162.562	4.043.586
Prepayments		802	3.621
Prepayments to Unrelated Parties		802	3.621
<b>Total non-current assets</b>		<b>229.123.721</b>	<b>218.850.762</b>
<b>Total assets</b>		<b>329.641.976</b>	<b>293.625.770</b>
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Current Borrowings		73.082.573	38.018.139
Current Borrowings From Unrelated Parties	11	73.082.573	38.018.139
Bank Loans		73.082.573	38.018.139
Current Portion of Non-current Borrowings		65.483.305	45.678.841
Current Portion of Non-current Borrowings from Unrelated Parties		65.483.305	45.678.841
Bank Loans	11	62.316.015	45.678.841
Lease Liabilities	11	3.167.290	0
Trade Payables		75.157.740	56.471.503
Trade Payables to Related Parties	3	1.869.110	1.601.967
Trade Payables to Unrelated Parties	5	73.288.630	54.869.536
Employee Benefit Obligations		1.150.637	910.229
Other Payables		11.726.573	16.534.081
Other Payables to Related Parties	3	368.583	5.909.116
Other Payables to Unrelated Parties	8	11.357.990	10.624.965
Deferred Income Other Than Contract Liabilities		1.266.951	763.902
Deferred Income Other Than Contract Liabilities from Unrelated Parties		1.266.951	763.902
Current provisions		2.444.941	1.640.577
Current provisions for employee benefits		317.775	288.636
Other current provisions	21	2.127.166	1.351.941
<b>SUB-TOTAL</b>		<b>230.312.720</b>	<b>160.017.272</b>
<b>Total current liabilities</b>		<b>230.312.720</b>	<b>160.017.272</b>

NON-CURRENT LIABILITIES			
Long Term Borrowings		42.132.944	56.557.499
Long Term Borrowings From Unrelated Parties		42.132.944	56.557.499
Bank Loans	11	31.055.060	56.557.499
Lease Liabilities	11	11.077.884	0
Trade Payables		5.240.554	7.233.552
Trade Payables To Unrelated Parties	5	5.240.554	7.233.552
Non-current provisions		2.832.207	2.596.372
Non-current provisions for employee benefits		2.832.207	2.596.372
Deferred Tax Liabilities	12	2.650.157	2.723.348
Total non-current liabilities		52.855.862	69.110.771
Total liabilities		283.168.582	229.128.043
EQUITY			
Equity attributable to owners of parent		46.473.394	64.497.727
Issued capital	13	44.762.708	44.762.708
Inflation Adjustments on Capital	13	11.713.515	11.713.515
Share Premium (Discount)		88.239	88.239
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		60.003.881	62.112.510
Gains (Losses) on Revaluation and Remeasurement		60.003.881	62.112.510
Increases (Decreases) on Revaluation of Property, Plant and Equipment	7	61.190.070	62.735.634
Gains (Losses) on Remeasurements of Defined Benefit Plans		-2.814.245	-2.211.377
Other Revaluation Increases (Decreases)		1.628.056	1.588.253
Restricted Reserves Appropriated From Profits		4.180.008	4.180.008
Legal Reserves		4.180.008	4.180.008
Prior Years' Profits or Losses		-56.813.689	-36.281.924
Current Period Net Profit Or Loss		-17.461.268	-22.077.329
Total equity		46.473.394	64.497.727
Total Liabilities and Equity		329.641.976	293.625.770

# 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
<b>Statement of Profit or Loss and Other Comprehensive Income</b>					
<b>PROFIT (LOSS)</b>					
Revenue	14	113.846.598	111.308.607	66.089.349	64.872.309
Cost of sales	14	-64.902.405	-63.047.164	-38.610.740	-37.262.644
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		48.944.193	48.261.443	27.478.609	27.609.665
GROSS PROFIT (LOSS)		48.944.193	48.261.443	27.478.609	27.609.665
General Administrative Expenses	15	-10.662.578	-10.575.128	-5.421.995	-5.056.617
Marketing Expenses	15	-35.802.102	-36.819.768	-19.545.103	-20.846.237
Research and development expense		-78.889	0	-78.889	0
Other Income from Operating Activities	16	2.561.186	3.343.935	412.927	2.607.137
Other Expenses from Operating Activities	16	-2.777.688	-2.035.950	-545.455	-854.721
PROFIT (LOSS) FROM OPERATING ACTIVITIES		2.184.122	2.174.532	2.300.094	3.459.227
Investment Activity Income	17	448.119	245.718	68.260	29.077
Investment Activity Expenses	17	-110.955	-3.218	-65.030	-168
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		2.521.286	2.417.032	2.303.324	3.488.136
Finance income	18	420.151	142.472	249.712	616
Finance costs	18	-20.335.130	-13.553.190	-10.827.737	-7.015.125
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-17.393.693	-10.993.686	-8.274.701	-3.526.373
Tax (Expense) Income, Continuing Operations		-67.575	280.190	-270.413	175.635
Deferred Tax (Expense) Income	12	-67.575	280.190	-270.413	175.635
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-17.461.268	-10.713.496	-8.545.114	-3.350.738
PROFIT (LOSS)		-17.461.268	-10.713.496	-8.545.114	-3.350.738
<b>Profit (loss), attributable to [abstract]</b>					
Non-controlling Interests		0	0	0	0
Owners of Parent		-17.461.268	-10.713.496	-8.545.114	-3.350.738
<b>Earnings per share [abstract]</b>					
<b>Earnings per share [line items]</b>					
<b>Basic earnings per share</b>					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Sürdürülen Faaliyetlerden Nominal Değeri 1Kr Olan 100 Adet pay Başına Kayıp</i>	19	-0,39010000	-0,23930000	-0,19090000	-0,07490000
<b>Diluted Earnings Per Share</b>					
<b>OTHER COMPREHENSIVE INCOME</b>					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-563.065	-161.554	-11.382	13.708
Gains (Losses) on Remeasurements of Defined Benefit Plans		-753.585	-427.565	-135.059	-108.981
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		49.754	234.532	120.831	135.026
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		140.766	31.479	2.846	-12.337
Taxes Relating to Remeasurements of Defined Benefit Plans		150.717	85.513	27.012	21.796
Taxes Relating to Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		-9.951	-54.034	-24.166	-34.133
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
<b>OTHER COMPREHENSIVE INCOME (LOSS)</b>		<b>-563.065</b>	<b>-161.554</b>	<b>-11.382</b>	<b>13.708</b>
<b>TOTAL COMPREHENSIVE INCOME (LOSS)</b>		<b>-18.024.333</b>	<b>-10.875.050</b>	<b>-8.556.496</b>	<b>-3.337.030</b>
<b>Total Comprehensive Income Attributable to</b>					
Non-controlling Interests		0	0	0	0
Owners of Parent		-18.024.333	-10.875.050	-8.556.496	-3.337.030

# 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
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>		<b>8.347.112</b>	<b>2.743.163</b>
Profit (Loss)		-17.461.268	-10.713.496
Profit (Loss) from Continuing Operations		-17.461.268	-10.713.496
<b>Adjustments to Reconcile Profit (Loss)</b>		<b>31.347.344</b>	<b>21.378.761</b>
Adjustments for depreciation and amortisation expense	7	10.291.765	6.948.526
Adjustments for Impairment Loss (Reversal of Impairment Loss)		304.227	293.761
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	16	304.227	293.761
Adjustments for provisions		1.213.715	2.582.343
Adjustments for (Reversal of) Provisions Related with Employee Benefits		438.490	321.526
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	21	0	275.773
Adjustments for (Reversal of) Other Provisions		775.225	1.985.044
Adjustments for Dividend (Income) Expenses	17	-320.876	-164.421
Adjustments for Interest (Income) Expenses		17.248.259	10.031.769
Adjustments for Interest Income	16,17,18	-811.374	-194.402
Adjustments for interest expense	18	18.059.633	10.226.171
Adjustments for unrealised foreign exchange losses ( gains)		2.607.417	1.975.518
Adjustments for Tax (Income) Expenses	12	67.575	-280.190
Adjustments for losses (gains) on disposal of non-current assets	17	-64.738	-8.545
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-64.738	-8.545
<b>Changes in Working Capital</b>		<b>-4.582.727</b>	<b>-7.468.246</b>
Adjustments for decrease (increase) in trade accounts receivable		-17.582.810	-18.753.517
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-4.145.528	-1.498.300
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-13.437.282	-17.255.217
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-2.154.972	-4.697.902
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-2.154.972	-4.697.902
Adjustments for decrease (increase) in inventories		-2.743.518	-10.896.071
Decrease (Increase) in Prepaid Expenses		1.067.857	-160.683
Adjustments for increase (decrease) in trade accounts payable		13.682.991	25.567.649
Increase (Decrease) in Trade Accounts Payables to Related Parties		259.199	640.850
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		13.423.792	24.926.799
Increase (Decrease) in Employee Benefit Liabilities		240.408	290.474
Adjustments for increase (decrease) in other operating payables		2.375.129	698.707
Increase (Decrease) in Other Operating Payables to Unrelated Parties		2.375.129	698.707
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		503.049	473.652
Other Adjustments for Other Increase (Decrease) in Working Capital		29.139	9.445
Increase (Decrease) in Other Payables Related with Operations		29.139	9.445
<b>Cash Flows from (used in) Operations</b>		<b>9.303.349</b>	<b>3.197.019</b>
Payments Related with Provisions for Employee Benefits		-956.237	-453.856
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>		<b>-5.137.126</b>	<b>-11.727.021</b>
Proceeds from sales of property, plant, equipment and intangible assets		752.713	339.781
Proceeds from sales of property, plant and equipment		752.713	339.781
Purchase of Property, Plant, Equipment and Intangible Assets		-5.207.221	-12.439.983
Purchase of property, plant and equipment	7	-4.847.316	-11.371.028
Purchase of intangible assets		-359.905	-1.068.955

Cash advances and loans made to other parties		-1.814.868	14.358
Cash Advances and Loans Made to Related Parties		-1.814.868	14.358
Dividends received	17	320.876	164.421
Interest received	16,18	811.374	194.402
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-796.697	8.005.809
Proceeds from borrowings		42.612.286	36.149.996
Proceeds from Loans	6	42.612.286	36.149.996
Repayments of borrowings		-19.742.189	-16.146.220
Loan Repayments	6	-19.742.189	-16.146.220
Decrease in Other Payables to Related Parties		-5.540.532	-2.653.539
Payments of Lease Liabilities	6	-3.395.697	0
Interest paid		-14.730.565	-9.344.428
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		2.413.289	-978.049
Net increase (decrease) in cash and cash equivalents		2.413.289	-978.049
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		1.381.537	1.616.562
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		3.794.826	638.513



Footnote Reference	Equity											Non-controlling interests (member)
	Equity attributable to owners of parent (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)		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	
				Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans							

Previous Period 01.01.2018 - 30.06.2018	Statement of changes in equity (abstract)																	
	Statement of changes in equity (line items)																	
	Equity at beginning of period		44.762.708	11.713.515	88.239	42.377.009	-1.894.332	40.482.677	1.075.488	41.558.165			4.180.008	-18.598.912	-19.715.874	-38.314.786	63.987.849	63.987.849
	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		0	0	0	-1.092.016	0	-1.092.016	0	-1.092.016			0	-18.623.858	19.715.874	1.092.016	0	0
	Total Comprehensive Income (Loss)		0	0	0	0	-342.052	-342.052	180.498	-161.554			0	0	-10.713.496	-10.713.496	-10.875.050	-10.875.050
	Profit (loss)		0	0	0	0	0	0	0	0			0	0	-10.713.496	-10.713.496	-10.713.496	-10.713.496
	Other Comprehensive Income (Loss)		0	0	0	0	-342.052	-342.052	180.498	-161.554			0	0	0	0	-161.554	-161.554
	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		44.762.708	11.713.515	88.239	41.284.993	-2.236.384	39.048.609	1.255.986	40.304.595			4.180.008	-37.222.770	-10.713.496	-47.936.266	53.112.799	53.112.799
	Statement of changes in equity (abstract)																	
	Statement of changes in equity (line items)																	
	Equity at beginning of period		44.762.708	11.713.515	88.239	62.735.634	-2.211.377	60.524.257	1.598.253	62.112.510			4.180.008	-36.281.924	-22.077.329	-58.359.253	64.497.727	64.497.727
	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		0	0	0	-1.545.564	0	-1.545.564	0	-1.545.564			0	-20.531.765	22.077.329	1.545.564	0	0
	Total Comprehensive Income (Loss)		0	0	0	0	-602.868	-602.868	39.803	-563.065			0	0	-17.461.268	-17.461.268	-18.024.333	-18.024.333
	Profit (loss)		0	0	0	0	0	0	0	0			0	0	-17.461.268	-17.461.268	-17.461.268	-17.461.268
	Other Comprehensive Income (Loss)		0	0	0	0	-602.868	-602.868	39.803	-563.065			0	0	0	0	-563.065	-563.065
	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 01.01.2019 - 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	44,762,708	11,713,515	88,239	61,190,070	-2,614,245	58,375,825	1,628,056	60,003,881			4,180,008	-56,813,689	-17,461,268	-74,274,957	46,473,394		46,473,394	