

KAMUYU AYDINLATMA PLATFORMU

SÖNMEZ PAMUKLU SANAYİİ A.Ş. Financial Report Unconsolidated 2017 - 4. 3 Monthly Notification

General Information About Financial Statements





Independet Audit Comment

Independent Audit Company	GÜRELİ YEMİNLİ MALİ MÜŞAVİRLİK VE BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.
Audit Type	Continuous
Audit Result	Positive

FİNANSAL TABLOLARA İLİŞKİN BAĞIMSIZ DENETÇİ RAPORU

SÖNMEZ PAMUKLU SANAYİİ ANONİM ŞİRKETİ

YÖNETİM KURULUNA;

Sönmez Pamuklu Sanayii Anonim Şirketi'nin (Şirket) 31 Aralık 2017 tarihi itibariyle hazırlanan ve ekte yer alan finansal durum tablosunu ve aynı tarihte sona eren yıla ait kar veya zarar tablosunu, kapsamlı gelir tablosunu, özsermaye değişim tablosunu, nakit akım tablosunu ve önemli muhasebe politikalarının özetini ve diğer açıklayıcı dipnotları denetlemiş bulunuyoruz.

Yönetimin Finansal Tablolara İlişkin Sorumluluğu

Şirket yönetimi bu finansal tabloların Türkiye Muhasebe Standartları'na ("TMS") uygun olarak hazırlanmasından ve gerçeğe uygun olarak sunumundan ve bunun için finansal tabloların usulsüzlük veya hatadan kaynaklanan önemli yanlışlıklar içermeyecek biçimde hazırlanmasını sağlamak amacıyla yönetim tarafından gerekli görülen iç kontrollerden sorumludur.

Bağımsız Denetçinin Sorumluluğu

Sorumluluğumuz, yaptığımız bağımsız denetime dayanarak bu finansal tablolar hakkında görüş bildirmektir. Bağımsız denetiminiz, Sermaye Piyasası Kurulu tarafından yayımlanan bağımsız denetim standartlarına ve Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Denetim Standartlarınının bir parçası olan Bağımsız Denetim Standartlarına uygun olarak yürütülmüştür. Bu standartlar, etik ilkelere uyulmasını ve bağımsız denetimin, finansal tabloların gerçeği doğru ve dürüst bir biçimde yansıtıp yansıtmadığı konusunda makul bir güvenceyi sağlamak üzere planlanarak yürütülmesini gerektirmektedir.

Bağımsız denetimimiz, finansal tablolardaki tutarlar ve dipnotlar ile ilgili bağımsız denetim kanıtı toplamak amacıyla, bağımsız denetim tekniklerinin kullanılmasını içermektedir. Bağımsız denetim tekniklerinin seçimi, finansal tabloların hata veya hileden ve usulsüzlükten kaynaklanıp kaynaklanmadığı hususu da dahil olmak üzere önemli yanlışlık içerip içermediğine dair risk değerlendirmesini de kapsayacak şekilde, mesleki kanaatimize göre yapılmıştır. Bu risk değerlendirmesinde, işletmenin iç kontrol sistemi göz önünde bulundurulmuştur. Ancak, amacımız iç kontrol sisteminin etkinliği hakkında görüş vermek değil, bağımsız denetim tekniklerini koşullara uygun olarak tasarlamak amacıyla, işletme yönetimi tarafından hazırlanan finansal tablolar ile iç kontrol sistemi arasındaki ilişkiyi ortaya koymaktır. Bağımsız denetimimiz, ayrıca işletme yönetimi tarafından benimsenen muhasebe politikaları ile yapılan önemli muhasebe tahminlerinin ve finansal tabloların bir bütün olarak sunumunun uygunluğunun değerlendirilmesini de içermektedir.

Bağımsız denetim sırasında temin ettiğimiz bağımsız denetim kanıtlarının, görüşümüzün oluşturulmasına yeterli ve uygun bir dayanak oluşturduğuna inanıyoruz.

Görüş

Görüşümüze göre ilişikteki finansal tablolar Sönmez Pamuklu Sanayii Anonim Şirketi' nin 31 Aralık 2017 tarihi itibariyle finansal durumunu ve aynı tarihte sona eren yıla ait finansal performansını ve nakit akımlarını KGK tarafından yayımlanan Türkiye Muhasebe Standartlarına uygun olarak tüm önemli yönleriyle gerçeğe uygun bir biçimde sunmaktadır.

Mevzuattan Kaynaklanan Diğer Yükümlülüklere İlişkin Rapor

Mevzuattan Kaynaklanan Diğer Yükümlülüklere İlişkin Rapor

- 1- 6102 sayılı Türk Ticaret Kanunu'nun ("TTK") 398'inci maddesinin dördüncü fıkrası uyarınca düzenlenen Riskin Erken Saptanması Sistemi ve Komitesi Hakkında Denetçi Raporu 1 Mart 2018 tarihinde Şirket'in Yönetim Kurulu'na sunulmuştur.
- 2- TTK'nın 402'nci maddesinin dördüncü fıkrası uyarınca Şirketin 1 Ocak 31 Aralık 2017 hesap döneminde defter tutma düzeninin, finansal tabloların, kanun ile Şirket esas sözleşmesinin finansal raporlamaya ilişkin hükümlerine uygun olmadığına dair önemli bir hususa rastlanmamıştır.

3- TTK'nın 402'nci maddesinin dördüncü fıkrası uyarınca Yönetim Kurulu tarafımıza denetim kapsamında istenen açıklamaları yapmış ve talep edilen belgeleri vermiştir.
GÜRELİ YEMİNLİ MALİ MÜŞAVİRLİK VE BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.
An Independent Member of BAKER TILLY INTERNATIONAL
Dr. Hakkı DEDE
Sorumlu Ortak Başdenetçi
İstanbul, 1 Mart 2018



Statement of Financial Position (Balance Sheet)

	Footnote Reference	Current Period 31.12.2017	Previous Period 31.12.2016
atement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	6	1.086.597	20.109.49
Financial Investments	7	54.160	32.4
Trade Receivables		12.820.479	14.145.7
Trade Receivables Due From Related Parties	10,37	242.527	1.867.4
Trade Receivables Due From Unrelated Parties	10	12.577.952	12.278.3
Other Receivables		38.918	40.1
Other Receivables Due From Related Parties	11,37	0	
Other Receivables Due From Unrelated Parties	11	38.918	40.1
Inventories	13	9.176.859	4.666.4 352.1
Prepayments Prepayments to Unrelated Parties	15	396.475 396.475	352.1
Other current assets	13	67.990	332.1
Other Current Assets Due From Unrelated Parties	26	67.990	
SUB-TOTAL	20	23.641.478	39.346.4
Total current assets		23.641.478	39.346.4
NON-CURRENT ASSETS			
		F0 22C 400	42.240.2
Financial Investments	7	58.326.480	43.240.3
Other Financial Investments Other Receivables	7	58.326.480 29.113	43.240.3 28.5
Other Receivables Due From Related Parties	10,37	29.113	28.3
Other Receivables Due From Unrelated Parties	11	29.113	28.5
Investments accounted for using equity method	16	34.010.332	28.394.2
Investment property	17	3.041.083	2.539.5
Property, plant and equipment	18	8.004.507	4.995.1
Land and Premises	18	421.160	421.1
Land Improvements	18	1.222.449	1.145.3
Buildings	18	879.518	582.2
Machinery And Equipments	18	1.951.214	743.1
Vehicles	18	1.320.306	1.352.2
Fixtures and fittings	18	525.368	574.8
Construction in Progress	18	1.684.492	176.1
Intangible assets and goodwill	19	7.612	22.0
Other Rights	19	7.612	22.0
Prepayments		39.485	
Prepayments to Unrelated Parties	15	39.485	
Deferred Tax Asset	35	4.090.057	3.664.1
Total non-current assets		107.548.669	82.883.9
Total assets		131.190.147	122.230.4
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables	10	3.057.560	3.323.0
Trade Payables to Related Parties	10,37	29.240	1.545.6
Trade Payables to Unrelated Parties	10	3.028.320	1.777.4
Employee Benefit Obligations	20	592.307	517.7
Other Payables	11	964.172	301.3
Other Payables to Related Parties	11,37	73	
Other Payables to Unrelated Parties	11	964.099	301.2
Deferred Income		112.030	151.8
Deferred Income from Unrelated Parties	15	112.030	151.8
Current tax liabilities, current	35	511.716	1.091.2
Current provisions	22	215.722	168.8
Current provisions for employee benefits	22,24	84.843	48.0
Other current provisions	22	130.879	120.8
SUB-TOTAL Total current liabilities		5.453.507	5.554.0
Total current liabilities		5.453.507	5.554.0
NON-CURRENT LIABILITIES			
Other Payables		80.000	

Other Payables to Unrelated parties	11	80.000	
· · · · · · · · · · · · · · · · · · ·			
Non-current provisions	22	1.241.617	811.474
Non-current provisions for employee benefits	22,24	1.241.617	811.474
Total non-current liabilities		1.321.617	811.474
Total liabilities		6.775.124	6.365.564
EQUITY			
Equity attributable to owners of parent	27	124.415.023	115.864.858
Issued capital	27	79.931.250	79.931.250
Inflation Adjustments on Capital	27	21.966.586	21.966.586
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	27	-231.172	-78.653
Other Gains (Losses)	27	-231.172	-78.653
Restricted Reserves Appropriated From Profits	27	1.935.408	668.737
Legal Reserves	27	1.935.408	668.737
Prior Years' Profits or Losses	27	8.113.705	25.827
Current Period Net Profit Or Loss	27	12.699.246	13.351.111
Total equity		124.415.023	115.864.858
Total Liabilities and Equity		131.190.147	122.230.422



Profit or loss [abstract]

	Footnote Reference	Current Period 01.01.2017 - 31.12.2017	Previous Period 01.01.2016 - 31.12.2016
Profit or loss [abstract]			
PROFIT (LOSS)			
Revenue	28	41.678.685	36.097.234
Cost of sales	28	-29.692.562	-25.132.046
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		11.986.123	10.965.188
GROSS PROFIT (LOSS)		11.986.123	10.965.188
General Administrative Expenses	29	-5.187.530	-4.124.102
Marketing Expenses	29	-455.222	-674.016
Other Income from Operating Activities	31	11.961.824	12.941.62
Other Expenses from Operating Activities	31	-9.877.580	-7.413.00
PROFIT (LOSS) FROM OPERATING ACTIVITIES		8.427.615	11.695.69
Investment Activity Income	32	577.252	713.70
Investment Activity Expenses	32	-498.992	
Share of Profit (Loss) from Investments Accounted for Using Equity Method	16	5.585.068	3.503.75
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		14.090.943	15.913.15
Finance income	33	0	
Finance costs	33	-26.337	-25.78
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		14.064.606	15.887.36
Tax (Expense) Income, Continuing Operations	35	-1.365.360	-2.536.25
Current Period Tax (Expense) Income	35	-1.739.507	-2.367.67
Deferred Tax (Expense) Income	35	374.147	-168.58
PROFIT (LOSS) FROM CONTINUING OPERATIONS		12.699.246	13.351.11
PROFIT (LOSS)		12.699.246	13.351.11
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	
Owners of Parent		12.699.246	13.351.11
Earnings per share [abstract]			
Earnings per share [line items]			
Basic earnings per share			
Diluted Earnings Per Share			



Statement of Other Comprehensive Income

	Footnote Reference	Current Period 01.01.2017 - 31.12.2017	Previous Period 01.01.2016 - 31.12.2016
Statement of Other Comprehensive Income			
PROFIT (LOSS)	36	12.699.246	13.351.111
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-152.519	-13.637
Gains (Losses) on Remeasurements of Defined Benefit Plans		-235.335	2.508
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		31.042	-15.643
Other Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method		31.042	-15.643
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		51.774	-502
Deferred Tax (Expense) Income		51.774	-502
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-152.519	-13.637
TOTAL COMPREHENSIVE INCOME (LOSS)		12.546.727	13.337.474
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		12.546.727	13.337.474



Statement of cash flows (Indirect Method)

	Footnote Reference	Current Period 01.01.2017 - 31.12.2017	Previous Period 01.01.2016 - 31.12.2016
atement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		674.862	10.496.709
Profit (Loss)		12.699.246	13.351.111
Adjustments to Reconcile Profit (Loss)		-4.936.290	-254.136
Adjustments for depreciation and amortisation expense	17,18	1.149.732	1.140.443
Adjustments for Impairment Loss (Reversal of Impairment Loss)	10,11	14.865	-34.878
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	10,11	14.865	-34.878
Adjustments for provisions Adjustments for (Reversal of) Provisions Related with Employee		241.645	282.795
Benefits	24	194.808	250.298
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	22	10.026	12.166
Adjustments for (Reversal of) Other Provisions	22	36.811	20.331
Adjustments for Interest (Income) Expenses		-2.066.598	-674.990
Adjustments for Interest Income		-592.292	-991.231
Adjustments for interest expense		0	306.570
Deferred Financial Expense from Credit Purchases	10	464.043	-3.518
Unearned Financial Income from Credit Sales	10	-1.938.349	13.189
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-5.585.068	-3.503.758
Adjustments for undistributed profits of associates		-5.585.068	-3.503.758
Adjustments for Tax (Income) Expenses	35	1.365.360	2.536.252
Adjustments for losses (gains) on disposal of non-current assets		-56.226	0
Adjustments for Losses (Gains) Arised From Sale of Tangible	32	-56.226	0
Assets Changes in Working Capital		-2.839.122	-1.694.415
Adjustments for decrease (increase) in trade accounts	10	1.310.424	-4.424.220
receivable Decrease (Increase) in Trade Accounts Receivables from Related	10	1.310.424	-7.727.220
Parties	10,37	0	0
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	10	1.310.424	-4.424.220
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	11	599	1.234.781
Decrease (Increase) in Other Related Party Receivables Related with Operations	11	0	
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	11	599	1.234.781
Adjustments for decrease (increase) in inventories	13	-4.510.412	874.852
Decrease (Increase) in Prepaid Expenses	15	-83.824	-131.322
Adjustments for increase (decrease) in trade accounts payable	11	-265.506	183.001
Increase (Decrease) in Trade Accounts Payables to Related Parties	11	0	0
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	11	-265.506	183.001
Increase (Decrease) in Employee Benefit Liabilities	20	74.574	255.901
Adjustments for increase (decrease) in other operating payables	11	742.852	260.401
Increase (Decrease) in Other Operating Payables to Related Parties	11	0	0
Increase (Decrease) in Other Operating Payables to Unrelated Parties	11	742.852	260.401
Increase (Decrease) in Deferred Income	15	-39.839	53.340
Other Adjustments for Other Increase (Decrease) in Working Capital	26	-67.990	-1.149
Decrease (Increase) in Other Assets Related with Operations	26	-67.990	15.552
Increase (Decrease) in Other Payables Related with Operations	26		-16.701
Cash Flows from (used in) Operations		4.923.834	11.402.560
Dividends paid		-3.996.562	0
Interest received		2.066.598	700.812
Payments Related with Provisions for Employee Benefits			-109.743
Income taxes refund (paid)		-2.319.008	-1.496.920
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-19.697.760	-12.943.119
Cash Outflows Arising From Purchase of Shares or Capital Increase of Associates and/or Joint Ventures	7	-15.107.846	-13.045.244
Proceeds from sales of property, plant, equipment and	18,19	497.168	0

Proceeds from sales of property, plant and equipment		497.168	0
Purchase of Property, Plant, Equipment and Intangible Assets	18,19	-5.087.082	-2.204.025
Dividends received		0	2.306.150
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		0	-60.145
Proceeds from borrowings		0	-60.145
Proceeds from Loans	8	0	-60.145
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-19.022.898	-2.506.555
Net increase (decrease) in cash and cash equivalents		-19.022.898	-2.506.555
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		20.109.495	22.616.050
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		1.086.597	20.109.495

Statement of changes in equity [abstract]

Presentation Currency Nature of Financial Statement

Unconsolidated

									Equity							
								Equity attributable to owners of pa	arent [member]							
		Footnote Reference		Effects of	Put Option	Other Accumulated	Comprehensive Income That Will No	Be Reclassified In Profit Or Loss		Other Accumu	lated Comprehensive Income That Will Be Reclassi	fied In Profit Or Loss	Other	Retained Earnings	Non-controlling	
			Issued Capital Adjustments on Capital On Capital Shareholders on Capital Capital Shareholders on Capital Capital Contribution Advance Capital	Share Combinations of premiums Entities or or Businesses	f Revaluation Fund Related Share Rased Accumulated	Gains/Losses on Revaluation and Remeasuremed s)	Gains (Losses) Due 1	Gains (Losses) on Hedging Share Of Other Comprehen	sive Exchange Other Exchange	Reserve Of Gains or Losses on Hedge Gains (Losse	es) on Revaluation and Reclassification	nge Change in Change in Sha	re of Other Other ensive Income of tes and Joint (see and Joint (s	Other Advance eserves Dividend [Payments Prior	interests [member]	
			Capital Shareholders Cross-Uwnersnij	Control	Interests Investments in Equity Instruments	in Increases (Decreases) on Revaluation of Property, Plant and Equipment Increases (Decreases) On Revaluation of Defined of Intangible Assets	Change in Fair Value Financial Liability Attributable to Chan Increases (Decreases) Change in Fair Value Financial Liability Liability	Instruments that Hedging Share Of Other Comprehen Income Of Associates And J Ventures Accounted for Us Equity Hethod that will not Reclassified to Profit or Lo	ing on Differences of Of Other on Gains (Losses) Unifferences on Translation Losses)	Cash Hodges of Net Hodges of Net Foreign on Operations Hedge Financial Asset	dor of Value through Other Comprehensive Reclassification Value	nge Value of Value of Compreh- value of Value of Compreh- provard Foreign Associ e of Forward Basis contracts Spreads Reclassifie	tes and Joint (counted for Using thod that will be d to Profit or Loss	eserves Dividend [Payments Prior (Net) Profits or Losses		
	Statement of changes in equity [abstract]					Assets				Operations Hedge	Income Adjustments					
	Statement of changes in equity [line items]															
	Equity at beginning of period Adjustments Related to Accounting Policy Changes	27	79.931.250 21.966.586			-33.23			-31.785				668.737	12.654.205 12.680.032 102.527.3	0 102.527.384	
	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)	27 27				2.00			-15.643					12.680.032 12.680.032 13.351.111 13.337.4	0 0	
	Profit (loss)	27				2.00			-13.043					13.351.111 13.351.1		
	Other Comprehensive Income (Loss)	27				2.00			-15.643					-13.6	0 -13.637	
	Issue of equity															
	Capital Decrease															
	Capital Advance Effect of Merger or Liquidation or Division															
	Effects of Business Combinations Under Common															
	Control Advance Dividend Payments															
Previous Period 01.01.2016 - 31.12.2016	Dividends Paid															
01.01.2016 - 31.12.2016	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	27	79.931.250 21.966.586			-31.22			-47.428				668.737	25.827 13.351.111 115.864.8	0 115.864.858	
	Statement of changes in equity [abstract] Statement of changes in equity [line items]															
	Equity at beginning of period	27	79.931.250 21.966.586			-31.22			-47.428				668.737	25.827 13.351.111 115.864.8	115.864.858	
	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												12.084.4401.266.6	0 -1.266.671	
	Total Comprehensive Income (Loss)	27				-183.56			31.042					12.699.246 12.546.7		
	Profit (loss)	27												12.699.246 12.699.2		
	Other Comprehensive Income (Loss)	27				-183.56			31.042					-152.5	0 -152.519	
	Issue of equity Capital Decrease															
	Capital Advance															
	Effect of Merger or Liquidation or Division															
	Effects of Business Combinations Under Common Control															
	Advance Dividend Payments															

Current Period													
01.01.2017 - 31.12.2017	Dividends Paid									1.266.671	-3.996.562	-2.729.891	-2.729.891
	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	27	79.931.250 21.966.586		-214.786		-16.386			1.935.408	8.113.705 12.699.2	47 124.415.023	0 124.415.023