

ODAŞ ELEKTRİK ÜRETİM SANAYİ TİCARET A.Ş.
Financial Report
Consolidated
2018 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Company	AS BAĞIMSIZ DENETİM VE YEMİNLİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

Odaş Elektrik Üretim Sanayi Ticaret A.Ş.

1 Ocak 2018 – 30 Haziran 2018 Ara Dönem Finansal Bilgilere İlişkin

Sınırlı Denetim Raporu

Odaş Elektrik Üretim Sanayi Ticaret A.Ş.

Yönetim Kurulu'na,

Giriş

Odaş Elektrik Üretim Sanayi Ticaret A.Ş.'nin ("Şirket") ve bağlı ortaklıkları (birlikte "Grup")'nın 30 Haziran 2018 tarihli ilişikteki konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait konsolide kâr veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide 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 Standardı 34 "Ara Dönem Finansal Raporlama" Standardına (TMS 34) 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

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410 "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetime 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 vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem finansal bilgilerin, Odaş Elektrik Üretim Sanayi Ticaret A.Ş. ve bağlı ortaklarının 30.06.2018 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının tüm önemli yönleriyle, TMS 34 "Ara Dönem Finansal Raporlama" Standardına uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir hususa rastlanmamıştır.

As Bağımsız Denetim ve YMM A.Ş.

(Member of **NEXIA INTERNATIONAL**)

M. Cem TEZELMAN,

Sorumlu Denetçi

İstanbul, 17 Ağustos 2018

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2018	Previous Period 31.12.2017
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	53	38.641.611	123.925.333
Financial Investments	8	0	22.805.174
Financial Assets Available-for-sale	8		22.805.174
Trade Receivables	6-7	93.587.348	88.979.261
Trade Receivables Due From Unrelated Parties	7	93.587.348	88.979.261
Other Receivables	6-9	24.320.244	12.367.267
Other Receivables Due From Related Parties	6	22.502.598	10.380.843
Other Receivables Due From Unrelated Parties	9	1.817.646	1.986.424
Inventories	10	32.481.647	23.087.640
Prepayments	12	26.676.401	29.476.692
Prepayments to Unrelated Parties	12	26.676.401	29.476.692
Current Tax Assets	25-40	591.344	
Other current assets	29	126.269.496	112.247.598
Other Current Assets Due From Unrelated Parties	29	126.269.496	112.247.598
SUB-TOTAL		342.568.091	412.888.965
Non-current Assets or Disposal Groups Classified as Held for Sale	39	562.300	738.243
Total current assets		343.130.391	413.627.208
NON-CURRENT ASSETS			
Other Receivables	9	438.809	421.754
Other Receivables Due From Unrelated Parties	9	438.809	421.754
Investments accounted for using equity method	4	200.000	200.000
Property, plant and equipment	14	1.232.866.479	1.037.941.530
Intangible assets and goodwill	17-18	44.529.617	35.995.581
Other intangible assets	17-18	44.529.617	35.995.581
Prepayments	12	974.653	800.595
Prepayments to Unrelated Parties	12	974.653	800.595
Deferred Tax Asset	40	205.839.473	192.906.503
Other Non-current Assets	29	132.076.570	98.454.657
Other Non-Current Assets Due From Unrelated Parties	29	132.076.570	98.454.657
Total non-current assets		1.616.925.601	1.366.720.620
Total assets		1.960.055.992	1.780.347.828
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	47	128.549.783	147.079.981
Current Borrowings From Unrelated Parties	47	128.549.783	147.079.981
Bank Loans	47	122.118.707	143.400.291
Leasing Debts	47	6.431.076	3.679.690
Current Portion of Non-current Borrowings	47	298.102.531	121.153.489
Current Portion of Non-current Borrowings from Unrelated Parties	47	298.102.531	121.153.489
Bank Loans	47	298.102.531	121.153.489
Other Financial Liabilities	47	143.672.158	72.349.563
Other Miscellaneous Financial Liabilities	47	143.672.158	72.349.563
Trade Payables	6-7	287.479.100	213.081.131
Trade Payables to Unrelated Parties	7	287.479.100	213.081.131
Employee Benefit Obligations	27	3.574.465	1.896.849
Other Payables	6-9	7.182.986	7.093.036
Other Payables to Related Parties	6	868.231	718.618
Other Payables to Unrelated Parties	9	6.314.755	6.374.418
Deferred Income	12	2.759.239	57.933.143
Deferred Income from Unrelated Parties	12	2.759.239	57.933.143
Current tax liabilities, current	40		8.366
Current provisions		364.233	128.000
Other current provisions		364.233	128.000
Other Current Liabilities	29	49.430.859	38.104.916
Other Current Liabilities to Unrelated Parties	29	49.430.859	38.104.916
SUB-TOTAL		921.115.354	658.828.474

Total current liabilities		921.115.354	658.828.474
NON-CURRENT LIABILITIES			
Long Term Borrowings	47	877.612.127	781.518.149
Long Term Borrowings From Unrelated Parties	47	877.612.127	781.518.149
Bank Loans	47	868.556.067	773.636.432
Leasing Debts	47	9.056.060	7.881.717
Other Financial Liabilities	47	0	43.432.316
Other Miscellaneous Financial Liabilities	47	0	43.432.316
Other Payables	9	77.500	205.500
Other Payables to Unrelated parties	9	77.500	205.500
Non-current provisions	27	1.332.974	965.489
Non-current provisions for employee benefits	27	1.161.638	794.841
Other non-current provisions	25	171.336	170.648
Deferred Tax Liabilities	40	23.829.539	13.444.405
Total non-current liabilities		902.852.140	839.565.859
Total liabilities		1.823.967.494	1.498.394.333
EQUITY			
Equity attributable to owners of parent	30	115.172.744	255.514.392
Issued capital	30	135.750.000	135.750.000
Share Premium (Discount)	30	44.242	44.242
Effects of Business Combinations Under Common Control	30	-26.340.830	-26.340.830
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss	30	-10.205	-52.258
Other Gains (Losses)	30	-10.205	-52.258
Restricted Reserves Appropriated From Profits		639.252	639.252
Legal Reserves	30	639.252	639.252
Other equity interest	30	21.868.966	21.868.966
Prior Years' Profits or Losses	30	123.605.020	23.859.962
Current Period Net Profit Or Loss	41	-140.383.701	99.745.058
Non-controlling interests	30	20.915.754	26.439.103
Total equity		136.088.498	281.953.495
Total Liabilities and Equity		1.960.055.992	1.780.347.828

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2018 - 30.06.2018	Previous Period 01.01.2017 - 30.06.2017	Current Period 3 Months 01.04.2018 - 30.06.2018	Previous Period 3 Months 01.04.2017 - 30.06.2017
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	31	426.888.090	288.723.383	232.396.787	143.018.857
Cost of sales	28-31	-401.827.109	-261.558.043	-219.949.336	-131.685.869
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		25.060.981	27.165.340	12.447.451	11.332.988
GROSS PROFIT (LOSS)		25.060.981	27.165.340	12.447.451	11.332.988
General Administrative Expenses	33	-7.337.287	-5.215.032	-4.199.245	-1.769.547
Marketing Expenses	33	-5.508.791	-1.110.554	-2.366.676	-444.901
Other Income from Operating Activities	34	14.803.986	4.135.313	10.024.780	67.595
Other Expenses from Operating Activities	34	-23.588.072	-5.133.078	4.286.444	1.159.610
PROFIT (LOSS) FROM OPERATING ACTIVITIES		3.430.817	19.841.989	20.192.754	10.345.745
Investment Activity Income	34	338.741	20.270	338.402	12.549
Investment Activity Expenses		-126.273		-124.525	
Share of Profit (Loss) from Investments Accounted for Using Equity Method			17.033		17.033
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		3.643.285	19.879.292	20.406.631	10.375.327
Finance income	37	70.201.680	43.277.509	18.587.425	10.987.590
Finance costs	37	-222.135.769	-67.808.130	-119.914.056	-9.166.534
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-148.290.804	-4.651.329	-80.920.000	12.196.383
Tax (Expense) Income, Continuing Operations		2.559.697	-1.722.568	-8.618.495	-4.531.987
Current Period Tax (Expense) Income			-226.283		-226.283
Deferred Tax (Expense) Income	40	2.559.697	-1.496.285	-8.618.495	-4.305.704
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-145.731.107	-6.373.897	-89.538.495	7.664.396
PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS	39	-175.943	41.685	-46.920	33.950
PROFIT (LOSS)		-145.907.050	-6.332.212	-89.585.415	7.698.346
Profit (loss), attributable to [abstract]					
Non-controlling Interests	30	-5.523.349	-849.080	-5.814.750	-107.252
Owners of Parent	30	-140.383.701	-5.483.132	-83.770.665	7.805.598
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		42.053	-20.900	66.599	-4.199
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss	38	53.914	-26.125	85.384	-5.249
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	38	-11.861	5.225	-18.785	1.050
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		42.053	-20.900	66.599	-4.199
TOTAL COMPREHENSIVE INCOME (LOSS)		-145.864.997	-6.353.112	-89.518.816	7.694.147
Total Comprehensive Income Attributable to					
Non-controlling Interests		-5.521.757	-851.883	-5.810.427	-107.194
Owners of Parent		-140.343.240	-5.501.229	-83.708.389	7.801.341

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2018 - 30.06.2018	Previous Period 01.01.2017 - 30.06.2017
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		40.077.465	75.875.794
Profit (Loss)		-140.383.701	-5.483.132
Profit (Loss) from Continuing Operations	30	-140.207.758	-5.524.817
Profit (Loss) from Discontinued Operations	39	-175.943	41.685
Adjustments to Reconcile Profit (Loss)		200.293.052	-5.779.217
Adjustments for depreciation and amortisation expense	10-31-33-34	6.194.566	4.357.504
Adjustments for Impairment Loss (Reversal of Impairment Loss)		3.588.769	0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	7	3.588.769	0
Adjustments for provisions		-3.445.027	-14.144.702
Adjustments for (Reversal of) Provisions Related with Employee Benefits	27	434.316	229.827
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	25	224.360	
Adjustments for (Reversal of) General Provisions	29	-4.212.268	-14.372.453
Adjustments for (Reversal of) Provisions Arised From Sectoral Requirements	19	692	
Adjustments for (Reversal of) Other Provisions	2	107.873	-2.076
Adjustments for Interest (Income) Expenses		202.195.715	3.192.426
Adjustments for Interest Income	29	-2.921.091	
Adjustments for interest expense	29	201.201.611	
Deferred Financial Expense from Credit Purchases	34	7.547.679	-2.204.344
Unearned Financial Income from Credit Sales	34	-3.632.484	5.396.770
Adjustments for fair value losses (gains)		0	0
Other Adjustments for Fair Value Losses (Gains)	8	0	
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method			0
Adjustments for Tax (Income) Expenses	40	-2.547.836	1.727.791
Adjustments for losses (gains) on disposal of non-current assets		-169.786	-20.270
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	35	-169.786	-20.270
Adjustments for Losses (Gains) Arised from Sale of Non-current Assets or Disposal Groups Classified as Held for Sale or as Held for Distribution to Owners	39	0	
Adjustments for (Income) Expense Caused by Sale or Changes in Share of Associates, Joint Ventures and Financial Investments	30	0	
Other adjustments for which cash effects are investing or financing cash flow			-21.566
Other adjustments to reconcile profit (loss)	30	-5.523.349	-870.400
Changes in Working Capital		-19.873.939	87.121.110
Decrease (Increase) in Financial Investments	8	22.805.174	
Adjustments for decrease (increase) in trade accounts receivable	7	-4.688.172	-4.426.931
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	-4.688.172	-4.426.931
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-11.846.232	-6.883.517
Decrease (Increase) in Other Related Party Receivables Related with Operations		-11.997.955	
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		151.723	-6.883.517
Adjustments for decrease (increase) in inventories	10	-9.394.007	2.521.152
Decrease (Increase) in Prepaid Expenses	12	2.626.233	-7.019.101
Adjustments for increase (decrease) in trade accounts payable		66.873.496	163.525.822
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	66.873.496	163.525.822
Increase (Decrease) in Employee Benefit Liabilities	27	1.243.300	844.976
Adjustments for increase (decrease) in other operating payables		-61.255	6.252.715
Increase (Decrease) in Other Operating Payables to Related Parties		149.613	
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-210.868	6.252.715
Increase (Decrease) in Deferred Income	12	-55.173.904	-6.433.337
Other Adjustments for Other Increase (Decrease) in Working Capital		-32.258.572	-61.260.669
Decrease (Increase) in Other Assets Related with Operations	29	5.583.913	-38.818.716

Increase (Decrease) in Other Payables Related with Operations	27-29	-37.842.485	-22.441.953
Cash Flows from (used in) Operations		40.035.412	75.858.761
Dividends received	4	0	17.033
Other inflows (outflows) of cash	30	42.053	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-205.316.223	-239.193.380
Proceeds from sales of property, plant, equipment and intangible assets		1.340.263	83.367
Proceeds from sales of property, plant and equipment	14	1.340.263	83.367
Purchase of Property, Plant, Equipment and Intangible Assets		-206.656.486	-239.276.747
Purchase of property, plant and equipment	14	-196.642.329	-234.108.705
Purchase of intangible assets	17	-10.014.157	-5.168.042
Cash advances and loans made to other parties			0
Cash receipts from repayment of advances and loans made to other parties			0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		79.955.037	344.513.802
Proceeds from Issuing Shares or Other Equity Instruments			0
Payments to Acquire Entity's Shares or Other Equity Instruments			0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments			0
Proceeds from borrowings		411.775.792	511.864.321
Proceeds from Loans	37	248.561.724	461.864.321
Proceeds From Issue of Debt Instruments	37	0	50.000.000
Proceeds from Factoring Transactions	37	163.214.068	
Repayments of borrowings		-331.578.940	-167.395.326
Loan Repayments	37	-191.761.484	-167.395.326
Payments of Issued Debt Instruments		-4.493.666	
Cash Outflows from Factoring Transactions	37	-135.323.790	
Cash Outflows from Other Financial Liabilities			0
Payments of Finance Lease Liabilities	37	-241.815	44.807
Interest paid	37	0	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-85.283.721	181.196.216
Net increase (decrease) in cash and cash equivalents		-85.283.721	181.196.216
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		123.925.333	107.779.705
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		38.641.612	288.975.921

		Footnote Reference	Equity														
			Equity attributable to owners of parent [member]												Non-controlling interests [member]		
			Issued Capital	Share premiums or discounts	Effects of Combinations of Entities or Businesses Under Common Control	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]	Other equity interest [member]	Retained Earnings					
						Gains/Losses on Revaluation and Remeasurement [member]	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Other Gains (Losses)			Prior Years' Profits or Losses	Net Profit or Loss				
Previous Period 01.01.2017 - 30.06.2017	Statement of changes in equity [abstract]																
	Statement of changes in equity [line items]																
	Equity at beginning of period		47.600.180	88.194.062	-26.340.830				-42.850	639.252	21.868.966	33.408.057	-9.429.341	155.897.496	1.960.013	157.857.509	
	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		88.149.820	-88.149.820									-9.429.341	9.429.341			
	Total Comprehensive Income (Loss)																
	Profit (loss)													-5.483.132	-5.483.132	-670.400	-6.353.532
	Other Comprehensive Income (Loss)							20.899						-8.684			-8.684
	Issue of equity																0
	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													-8.684			
	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		135.750.000	44.242	-26.340.830				-21.951	639.252	21.868.966	23.970.032	-5.483.132	150.426.580	1.089.613	151.516.193		
Current 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		135.750.000	44.242	-26.340.830				-52.258	639.252	21.868.966	23.859.961	99.745.060	255.514.394	26.439.103	281.953.497	
	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												99.745.060	-99.745.060			
	Total Comprehensive Income (Loss)																
	Profit (loss)													-140.383.701	-140.383.700	-5.523.349	-145.907.049
	Other Comprehensive Income (Loss)							42.053						42.053			42.053
	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																0
	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		135,750,000	44,242	-26,340,630			-10,205	639,252	21,868,966	123,605,020	-140,383,701	115,172,744	20,915,754	136,088,498		