

DESA DERİ SANAYİ VE TİCARET A.Ş.
Financial Report
Unconsolidated
2020 - 1. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Comment

| | |
|---------------------------|---------------------------------------|
| Independent Audit Company | BİRLEŞİM BAĞIMSIZ DENETİM ve YMM A.Ş. |
| Audit Type | Limited |
| Audit Result | Partial Positive |

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Desa Deri Sanayi ve Ticaret Anonim Şirketi
Genel Kurulu'na

Giriş

Desa Deri Sanayi ve Ticaret Anonim Şirketi'nin ("Şirket") 31 Mart 2020 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren üç aylık hesap dönemine ait; kar veya zarar ve diğer kapsamlı gelir tablosu, özkaynak değişim tablosu ve 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 Standartlarına ("TMS") 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 Denetimi"ne 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 Standartlarına 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.

Şartlı Sonucun Dayanağı

Şirket, Finansal Yatırımlar dipnotunda (Not:4 Diğer İşletmelerdeki Paylar) detayları açıklandığı üzere, TFRS 9 Finansal Araçlar Standardı gereği gerçeğe uygun değer değişimi kâr veya zarara yansıtılarak ölçülmesi gereken iştirakini maliyet bedelleri üzerinden ve TFRS 10 Konsolide Finansal Tablolar Standardı gereği finansal tablolarında konsolide ederek sunulması zorunlu, kontrol etmiş olduğu bağlı ortaklıklarını maliyet bedelleri üzerinden finansal varlık olarak göstermektedir. Şirket tarafından yıl sonunda bu finansal varlıklar için değer düşüklüğü çalışması yapılamamıştır. Bu bilgi, söz konusu yükümlülüklerin 31 Mart 2020 tarihli ara dönem finansal tablosunda muhasebeleştirilmiş olması durumunda finansal durum tablosu kalemleri üzerindeki etkisi ile ilgili olarak düzeltme yapılması gereken bir durum olup olmadığı konusunda kanaat belirtmiyoruz.

Dikkat Çekilen Hususlar

Dünya Sağlık Örgütü (WHO) tarafından 2020 yılı Mart ayında pandemi olarak ilan edilen "Covid-19"un, insan sağlığının yanı sıra, üretim, ticaret ve ulaşım gibi birçok alanda kısıtlayıcı etkileri bulunmaktadır. "Covid-19"un tüm şirketlerin mali tabloları üzerinde olumsuz etkisinin olacağı beklenmektedir. Covid-19 salgını nedeniyle, Şirket 19 Mart 2020 tarihinde tüm satış mağazalarını kapatmış ve üretimi durdurmuştur. 1.656 çalışan personelin 1.481'i için Nisan 2020 ayından itibaren 3 ay süre ile kısa çalışma ödeneğine başvurulmuştur. (Not:25)

Şartlı Sonuç

Sınırlı denetimimize göre, Şartlı Sonucun Dayanağı paragrafında belirtilen husus hariç olmak üzere, ilişikteki ara dönem finansal bilgilerin, Desa Deri Sanayi ve Ticaret Anonim Şirketi'nin 31 Mart 2020 tarihi itibarıyla finansal durumunun, aynı tarihli finansal performansının ve aynı tarihte sona eren üç aylık döneme ilişkin nakit akışlarının tüm yönleriyle TMS 34 "Ara Dönem Finansal Raporlama Standardı'na uygun olarak, doğru ve gerçeğe uygun bir görünümünü sağlamadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

İstanbul, 15 Mayıs 2020
BİRLEŞİM BAĞIMSIZ DENETİM VE YMM A.Ş.
Ergun Şenlik
Sorumlu Denetçi

Statement of Financial Position (Balance Sheet)

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

| | Footnote Reference | Current Period 31.03.2020 | Previous Period 31.12.2019 |
|--|--------------------|------------------------------|-------------------------------|
| Statement of Financial Position (Balance Sheet) | | | |
| Assets [abstract] | | | |
| CURRENT ASSETS | | | |
| Cash and cash equivalents | 40 | 47.788.414 | 19.332.986 |
| Trade Receivables | 7 | 36.465.161 | 35.711.999 |
| Trade Receivables Due From Related Parties | 6 | 32.225.390 | 28.986.834 |
| Trade Receivables Due From Unrelated Parties | 7 | 4.239.771 | 6.725.165 |
| Other Receivables | 8 | 2.505.318 | 2.348.049 |
| Other Receivables Due From Related Parties | 6 | 2.267.601 | 2.112.057 |
| Other Receivables Due From Unrelated Parties | 8 | 237.717 | 235.992 |
| Inventories | 9 | 156.880.167 | 161.176.661 |
| Prepayments | 10 | 7.218.099 | 4.482.568 |
| Prepayments to Related Parties | 6 | 10.095 | 10.095 |
| Prepayments to Unrelated Parties | 10 | 7.208.004 | 4.472.473 |
| Current Tax Assets | 31 | 3.669.469 | 2.726.057 |
| Other current assets | 23 | 821.682 | 515.470 |
| Other Current Assets Due From Related Parties | 23 | 821.682 | 515.470 |
| SUB-TOTAL | | 255.348.310 | 226.293.790 |
| Non-current Assets or Disposal Groups Classified as Held for Sale | 30 | 2.772.277 | 2.772.277 |
| Total current assets | | 258.120.587 | 229.066.067 |
| NON-CURRENT ASSETS | | | |
| Financial Investments | 4 | 7.724.212 | 7.724.212 |
| Financial Assets Measured at Amortised Cost | 4 | 7.724.212 | 7.724.212 |
| Other Receivables | 8 | 278.187 | 278.187 |
| Other Receivables Due From Unrelated Parties | 8 | 278.187 | 278.187 |
| Investments accounted for using equity method | 4 | 11.768.449 | 11.935.938 |
| Property, plant and equipment | 12 | 51.186.186 | 51.649.629 |
| Right of Use Assets | 2 | 56.533.695 | 59.832.183 |
| Intangible assets and goodwill | 13 | 595.361 | 643.891 |
| Deferred Tax Asset | 31 | 4.731.526 | 8.073.273 |
| Total non-current assets | | 132.817.616 | 140.137.313 |
| Total assets | | 390.938.203 | 369.203.380 |
| LIABILITIES AND EQUITY | | | |
| CURRENT LIABILITIES | | | |
| Current Borrowings | 34 | 75.875.902 | 43.110.899 |
| Current Borrowings From Unrelated Parties | 34 | 75.875.902 | 43.110.899 |
| Bank Loans | | 52.495.095 | 21.449.859 |
| Lease Liabilities | | 23.370.547 | 21.635.792 |
| Other short-term borrowings | | 10.260 | 25.248 |
| Current Portion of Non-current Borrowings | | 16.865.062 | 15.545.778 |
| Current Portion of Non-current Borrowings from Unrelated Parties | | 16.865.062 | 15.545.778 |
| Bank Loans | 34 | 16.865.062 | 15.545.778 |
| Trade Payables | 7 | 124.717.834 | 125.579.239 |
| Trade Payables to Related Parties | 6 | 28.898.521 | 30.277.313 |
| Trade Payables to Unrelated Parties | 7 | 95.819.313 | 95.301.926 |
| Employee Benefit Obligations | 21 | 5.482.393 | 6.289.965 |
| Other Payables | 8 | 8.023.901 | 9.927.242 |
| Other Payables to Related Parties | 6 | 3.771.832 | 3.820.442 |
| Other Payables to Unrelated Parties | 8 | 4.252.069 | 6.106.800 |
| Deferred Income Other Than Contract Liabilities | | 5.018.570 | 7.098.732 |
| Deferred Income Other Than Contract Liabilities From Related Parties | 6 | 2.650.944 | 4.948.367 |
| Deferred Income Other Than Contract Liabilities from Unrelated Parties | 10 | 2.367.626 | 2.150.365 |
| Current tax liabilities, current | 31 | 3.936.103 | 3.639.435 |
| Current provisions | | 4.886.023 | 4.455.780 |
| Current provisions for employee benefits | 19 | 3.201.542 | 2.953.257 |
| Insurance Technical Reserves | 19 | 1.684.481 | 1.502.523 |
| SUB-TOTAL | | 244.805.788 | 215.647.070 |
| Total current liabilities | | 244.805.788 | 215.647.070 |

| | | | |
|---|----|-------------|-------------|
| NON-CURRENT LIABILITIES | | | |
| Long Term Borrowings | | 42.726.343 | 47.088.863 |
| Long Term Borrowings From Unrelated Parties | | 42.726.343 | 47.088.863 |
| Bank Loans | 34 | 12.025.000 | 11.084.333 |
| Lease Liabilities | | 30.701.343 | 36.004.530 |
| Non-current provisions | | 4.476.746 | 4.152.893 |
| Non-current provisions for employee benefits | 19 | 4.476.746 | 4.152.893 |
| Deferred Tax Liabilities | 31 | 4.429.028 | 8.587.425 |
| Total non-current liabilities | | 51.632.117 | 59.829.181 |
| Total liabilities | | 296.437.905 | 275.476.251 |
| EQUITY | | | |
| Equity attributable to owners of parent | | 94.500.298 | 93.727.129 |
| Issued capital | 24 | 49.221.970 | 49.221.970 |
| Inflation Adjustments on Capital | 24 | 5.500.255 | 5.500.255 |
| Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss | | 25.002.920 | 25.264.311 |
| Gains (Losses) on Revaluation and Remeasurement | 24 | 25.002.920 | 25.264.311 |
| Increases (Decreases) on Revaluation of Property, Plant and Equipment | 24 | 27.375.316 | 27.549.294 |
| Gains (Losses) on Remeasurements of Defined Benefit Plans | 24 | -2.372.396 | -2.284.983 |
| Restricted Reserves Appropriated From Profits | 24 | 960.423 | 960.423 |
| Prior Years' Profits or Losses | 24 | 12.780.170 | -5.463.098 |
| Current Period Net Profit Or Loss | 24 | 1.034.560 | 18.243.268 |
| Total equity | | 94.500.298 | 93.727.129 |
| Total Liabilities and Equity | | 390.938.203 | 369.203.380 |

Statement of Profit or Loss and Other Comprehensive Income

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

| | Footnote Reference | Current Period 01.01.2020 - 31.03.2020 | Previous Period 01.01.2019 - 31.03.2019 |
|--|--------------------|---|--|
| Statement of Profit or Loss and Other Comprehensive Income | | | |
| PROFIT (LOSS) | | | |
| Revenue | 25 | 85.657.865 | 92.410.317 |
| Cost of sales | 25 | -51.607.974 | -52.141.958 |
| GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS | | 34.049.891 | 40.268.359 |
| GROSS PROFIT (LOSS) | | 34.049.891 | 40.268.359 |
| General Administrative Expenses | 26 | -4.090.692 | -4.252.381 |
| Marketing Expenses | 26 | -21.970.687 | -23.171.751 |
| Research and development expense | 26 | -242.193 | -454.164 |
| Other Income from Operating Activities | 27 | 14.762.555 | 10.928.787 |
| Other Expenses from Operating Activities | 27 | -14.510.337 | -13.147.822 |
| PROFIT (LOSS) FROM OPERATING ACTIVITIES | | 7.998.537 | 10.171.028 |
| Investment Activity Income | 28 | 0 | 45.000 |
| Investment Activity Expenses | 28 | 0 | 0 |
| Share of Profit (Loss) from Investments Accounted for Using Equity Method | 4 | -167.489 | 105.803 |
| PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE) | | 7.831.048 | 10.321.831 |
| Finance income | 29 | 1.642.814 | 0 |
| Finance costs | 29 | -8.913.126 | -5.486.137 |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX | | 560.736 | 4.835.694 |
| Tax (Expense) Income, Continuing Operations | | 473.824 | -399.401 |
| Current Period Tax (Expense) Income | 31 | -296.668 | -669.261 |
| Deferred Tax (Expense) Income | 31 | 770.492 | 269.860 |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS | | 1.034.560 | 4.436.293 |
| PROFIT (LOSS) | | 1.034.560 | 4.436.293 |
| Profit (loss), attributable to [abstract] | | | |
| Non-controlling Interests | | 0 | 0 |
| Owners of Parent | | 1.034.560 | 4.436.293 |
| Earnings per share [abstract] | | | |
| Earnings per share [line items] | | | |
| Basic earnings per share | | | |
| Basic Earnings (Loss) Per Share from Continuing Operations | | | |
| <i>Sürdürülen Faaliyetlerden Pay Başına Kazanç</i> | | 0,00020000 | 0,00090000 |
| Diluted Earnings Per Share | | | |
| OTHER COMPREHENSIVE INCOME | | | |
| Other Comprehensive Income that will not be Reclassified to Profit or Loss | | -261.391 | -629.324 |
| Gains (Losses) on Revaluation of Property, Plant and Equipment | 24 | -195.481 | -195.481 |
| Gains (Losses) on Remeasurements of Defined Benefit Plans | 19 | -112.068 | -583.777 |
| Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss | | 46.158 | 149.934 |
| Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment | 24 | 21.503 | 21.503 |
| Taxes Relating to Remeasurements of Defined Benefit Plans | 24 | 24.655 | 128.431 |
| Other Comprehensive Income That Will Be Reclassified to Profit or Loss | | 0 | 112.879 |
| Other Comprehensive Income (Loss) Related with Cash Flow Hedges | | 0 | 144.717 |
| Gains (Losses) on Cash Flow Hedges | 35 | 0 | 144.717 |
| Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss | | 0 | -31.838 |
| Taxes Relating to Cash Flow Hedges | 35 | 0 | -31.838 |
| OTHER COMPREHENSIVE INCOME (LOSS) | | -261.391 | -516.445 |
| TOTAL COMPREHENSIVE INCOME (LOSS) | | 773.169 | 3.919.848 |
| Total Comprehensive Income Attributable to | | | |
| Non-controlling Interests | | 0 | 0 |
| Owners of Parent | | 773.169 | 3.919.848 |

Statement of cash flows (Indirect Method)

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

| | Footnote Reference | Current Period 01.01.2020 - 31.03.2020 | Previous Period 01.01.2019 - 31.03.2019 |
|--|--------------------|---|--|
| Statement of cash flows (Indirect Method) | | | |
| CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES | | 1.332.459 | 10.655.388 |
| Profit (Loss) | | 1.034.560 | 4.436.293 |
| Profit (Loss) from Continuing Operations | | 1.034.560 | 4.436.293 |
| Adjustments to Reconcile Profit (Loss) | | 8.768.320 | 7.075.585 |
| Adjustments for depreciation and amortisation expense | 22 | 6.954.375 | 7.735.636 |
| Adjustments for Impairment Loss (Reversal of Impairment Loss) | | -173.978 | -1.146.047 |
| Adjustments for Impairment Loss (Reversal of Impairment Loss) of Property, Plant and Equipment | 24 | -173.978 | -173.978 |
| Other Adjustments for Impairment Loss (Reversal of Impairment Loss) | 35 | 0 | -972.069 |
| Adjustments for provisions | | 666.683 | 703.801 |
| Adjustments for (Reversal of) Provisions Related with Employee Benefits | 19 | 484.725 | 719.989 |
| Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions | 19 | 181.958 | -180.752 |
| Adjustments for (Reversal of) General Provisions | 19 | 0 | 118.268 |
| Adjustments for (Reversal of) Other Provisions | 19 | 0 | 46.296 |
| Adjustments for Interest (Income) Expenses | | 1.901.758 | 271.799 |
| Adjustments for interest expense | 34 | 0 | -89 |
| Deferred Financial Expense from Credit Purchases | 7 | -489.540 | 3.185.084 |
| Unearned Financial Income from Credit Sales | 7 | 2.391.298 | -2.913.196 |
| Adjustments for Income Arised from Government Grants | 17 | 65.895 | 0 |
| Adjustments for unrealised foreign exchange losses (gains) | 27-29 | 2.748 | 4.155 |
| Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method | | 167.489 | -105.803 |
| Adjustments for undistributed profits of associates | 4 | 167.489 | -105.803 |
| Adjustments for Tax (Income) Expenses | 31 | -816.650 | -387.956 |
| Changes in Working Capital | | -8.470.421 | -856.490 |
| Adjustments for decrease (increase) in trade accounts receivable | | -3.268.679 | 1.241.913 |
| Decrease (Increase) in Trade Accounts Receivables from Related Parties | 6 | -3.364.661 | -89.263 |
| Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties | 7 | 95.982 | 1.331.176 |
| Adjustments for Decrease (Increase) in Other Receivables Related with Operations | | -157.269 | -121.702 |
| Decrease (Increase) in Other Related Party Receivables Related with Operations | 6 | -155.544 | -1.616 |
| Decrease (Increase) in Other Unrelated Party Receivables Related with Operations | 7 | -1.725 | -120.086 |
| Adjustments for decrease (increase) in inventories | 9 | 4.296.494 | -1.159.816 |
| Decrease (Increase) in Prepaid Expenses | 10 | -2.735.531 | 217.945 |
| Adjustments for increase (decrease) in trade accounts payable | | -861.405 | -84.488 |
| Increase (Decrease) in Trade Accounts Payables to Related Parties | 6 | -1.378.792 | 354.107 |
| Increase (Decrease) in Trade Accounts Payables to Unrelated Parties | 7 | 517.387 | -438.595 |
| Increase (Decrease) in Employee Benefit Liabilities | 21 | -807.572 | 601.371 |
| Adjustments for increase (decrease) in other operating payables | | -1.903.341 | 127.354 |
| Increase (Decrease) in Other Operating Payables to Related Parties | 6 | -48.610 | -761.794 |
| Increase (Decrease) in Other Operating Payables to Unrelated Parties | 8 | -1.854.731 | 889.148 |
| Increase (Decrease) in Deferred Income Other Than Contract Liabilities | 10 | -2.080.162 | -2.422.976 |
| Other Adjustments for Other Increase (Decrease) in Working Capital | | -952.956 | 743.909 |
| Decrease (Increase) in Other Assets Related with Operations | 27 | -1.249.624 | 394.556 |
| Increase (Decrease) in Other Payables Related with Operations | 27 | 296.668 | 349.353 |
| Cash Flows from (used in) Operations | | 1.332.459 | 10.655.388 |

| | | | |
|---|----|-------------|-------------|
| CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES | | -849.599 | -1.098.637 |
| Proceeds from sales of property, plant, equipment and intangible assets | 12 | 0 | 13.500 |
| Purchase of Property, Plant, Equipment and Intangible Assets | | -849.599 | -1.112.137 |
| Purchase of property, plant and equipment | 12 | -849.599 | -1.044.296 |
| Purchase of intangible assets | 12 | 0 | -67.841 |
| CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES | | 27.972.568 | -8.327.941 |
| Proceeds from borrowings | | 47.281.561 | 6.031.365 |
| Proceeds from Loans | 34 | 47.281.561 | 6.031.365 |
| Repayments of borrowings | | -16.007.225 | -11.271.489 |
| Loan Repayments | 34 | -16.007.225 | -11.271.489 |
| Payments of Lease Liabilities | 2 | -2.842.656 | -2.315.401 |
| Interest paid | 29 | -459.112 | -772.416 |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES | 40 | 28.455.428 | 1.228.810 |
| Effect of exchange rate changes on cash and cash equivalents | 40 | 0 | 0 |
| Net increase (decrease) in cash and cash equivalents | 40 | 28.455.428 | 1.228.810 |
| CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD | 40 | 19.332.986 | 320.860 |
| CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD | 40 | 47.788.414 | 1.549.670 |

| Footnote Reference | | Equity | | | | | | | | | | | |
|--|--|--|----------------------------------|--|---|--|--|--|--------------------------------|--------------------|------------|---|------------------------------------|
| | | Equity attributable to owners of parent [member] | | | | | | | | | | | Non-controlling interests [member] |
| | | Issued Capital | Inflation Adjustments on Capital | 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] | | 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 | Cash Flow Hedges | | | | | | | |
| Previous Period 01.01.2019 - 31.03.2019 | Statement of changes in equity (abstract) | | | | | | | | | | | | |
| | Statement of changes in equity (line items) | | | | | | | | | | | | |
| | Equity at beginning of period | 49,221,970 | 5,500,255 | 28,245,208 | -1,647,352 | -1,324,671 | | 960,423 | -13,841,654 | 8,378,556 | 75,492,735 | 0 | 75,492,735 |
| | 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 | | | | | | | | 8,378,556 | -8,378,556 | | | |
| | Total Comprehensive Income (Loss) | | | -173,978 | -455,346 | 112,879 | | | | | -516,445 | 0 | -516,445 |
| | Profit (loss) | | | | | | | | | 4,436,293 | 4,436,293 | 0 | 4,436,293 |
| | 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 | | | | | | | | | | | | |
| | 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 | | | | | | | | | | | | 0 | |
| Equity at end of period | | 49,221,970 | 5,500,255 | 28,071,230 | -2,102,698 | -1,211,792 | | 960,423 | -5,463,098 | 4,436,293 | 79,412,583 | | 79,412,583 |
| Current Period 01.01.2020 - 31.03.2020 | Statement of changes in equity (abstract) | | | | | | | | | | | | |
| | Statement of changes in equity (line items) | | | | | | | | | | | | |
| | Equity at beginning of period | 49,221,970 | 5,500,255 | 27,549,294 | -2,284,983 | | | 960,423 | -5,463,098 | 18,243,268 | 93,727,129 | 0 | 93,727,129 |
| | 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 | | | | | | | | 18,243,268 | -18,243,268 | | | |
| | Total Comprehensive Income (Loss) | | | -173,978 | -87,413 | | | | | | -261,391 | 0 | -261,391 |
| | Profit (loss) | | | | | | | | | 1,034,560 | 1,034,560 | 0 | 1,034,560 |
| | 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 | | | | | | | | | | | | |

[illegible]