

KAMUYU AYDINLATMA PLATFORMU

AKSA AKRİLİK KİMYA SANAYİİ A.Ş. Financial Report Consolidated 2020 - 2. 3 Monthly Notification

General Information About Financial Statements

30.06.2020 Financial Report





Independet Audit Comment

| | PWC BAGIMSIZ DEN | NETİM VE SERBEST MUHASEBECİ MAI | LI MUŞAVIRLIK A.Ş | |
|--|--|---|--|---|
| dit Type | Limited | | | |
| dit Result | Positive | | | |
| | | | | |
| | ARA DÖNEM | I ÖZET KONSOLİDE FİNANSAL BİLGİLI | ERE İLİŞKİN | |
| | | SINIRLI DENETÎM RAPORU | | |
| A k s a Genel Kurulu'na | Akrilik | K i m y a | Sanayii | Α. |
| Giriş | | | | |
| finansal durum tablosunun, ay konsolide özkaynaklar değişim sınırlı denetimini yürütmüş bulu Ara Dönem Finansal Raporlama | nı tarihte sona eren altı aylık o tablosunun, özet konsolide nak unuyoruz. Grup yönetimi, söz ko " uygun olarak hazırlanmasınc | döneme ait özet konsolide kar veya kit akış tablosunun ve diğer açıklayı onusu ara dönem özet konsolide fin | k anılacaktır) 30 Haziran 2020 tarihli ilişik a zarar tablosunun ve diğer kapsamlı gel cı dipnotlarının ("ara dönem özet konsolic ıansal bilgilerin Türkiye Muhasebe Standa unumundan sorumludur. Sorumluluğumu nektir. | ir tablosunun, öz de finansal bilgile rdı 34'e ("TMS 34 |
| Sınırlı Denetimin Kapsamı | | | | |
| Denetimini Yürüten Denetçi Tara başta finans ve muhasebe konu uygulanmasından oluşur. Ara d amacı konsolide finansal tablol | afından Sınırlı Bağımsız Denetin ılarından sorumlu kişiler olmak lönem özet konsolide finansal l ar hakkında bir görüş bildirmek ıırlı denetimi, denetim şirketini | ni" uygun olarak yürütülmüştür. Ara : üzere ilgili kişilerin sorgulanması vı bilgilerin sınırlı denetiminin kapsam « olan bağımsız denetimin kapsamın in, bir bağımsız denetimde belirlen | nsal Bilgilerin, İşletmenin Yıllık Finansal Ta dönem özet konsolide finansal bilgilere ili e analitik prosedürler ile diğer sınırlı dene nı; Bağımsız Denetim Standartlarına uygu ıa kıyasla önemli ölçüde dardır. Sonuç ola ebilecek tüm önemli hususlara vakıf olab | şkin sınırlı denet tim prosedürleri n olarak yapılan rak ara dönem ö |
| Sonuç | | | | |
| 3. Sınırlı denetimimize göre, ili: varmamıza sebep olacak herhar | | | yönleriyle, TMS 34'e uygun olarak hazırla | ınmadığı kanaati |
| | | | | |

yapılmış, söz konusu bağımsız denetim firması tarafından hazırlanan 14 Şubat 2020 tarihli bağımsız denetim raporunda olumlu görüş verilmiş ve 8 Ağustos 2019 tarihli sınırlı denetim raporunda TMS 34'e uygun olmayan herhangi bir hususa rastlanmadığı ifade edilmiştir.

| Serbest Muhasebeci Mali Müşavirlik A.Ş. |
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| |
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| |
| Sertu Talı, SMMM |
| Sorumlu Denetçi |
| |
| İstanbul, 14 Ağustos 2020 |
| |
| |



Statement of Financial Position (Balance Sheet)

Presentation Currency 1.000 TL

Nature of Financial Statements Consolidated

| | Footnote Reference | Current Period 30.06.2020 | Previous Period 31.12.2019 |
|---|--------------------|------------------------------|-------------------------------|
| tement of Financial Position (Balance Sheet) | | | |
| Assets [abstract] | | | |
| CURRENT ASSETS | | | |
| Cash and cash equivalents | | 847.837 | 635.0 |
| Financial Investments | 4 | 7.246 | |
| Trade Receivables | | 630.561 | 721. |
| Trade Receivables Due From Related Parties | 22 | 235.108 | 254. |
| Trade Receivables Due From Unrelated Parties | 7 | 395.453 | 467. |
| Other Receivables | | 18.202 | 16. |
| Other Receivables Due From Related Parties | 22 | 15.945 | 13. |
| Other Receivables Due From Unrelated Parties | 14 | 2.257 | 2. |
| Derivative Financial Assets Inventories | 14 8 | 0 531.332 | 672. |
| | 8 | 16.766 | 28. |
| Prepayments Current Tax Assets | 20 | 8.423 | 20. |
| Other current assets | 20 | 129.025 | 106. |
| SUB-TOTAL | | 2.189.392 | 2.179 |
| Total current assets | | 2.189.392 | 2.179 |
| NON-CURRENT ASSETS | | | |
| | | 20.672 | 20 |
| Financial Investments Trade Receivables | 4 | 20.673 | 20 |
| Trade Receivables Due From Unrelated Parties | 7 | 117.371 117.371 | 130 130 |
| Derivative Financial Assets | 7 14 | 0 | 130 |
| Investments accounted for using equity method | 5 | 353.999 | 302 |
| Investment property | 9 | 135.022 | 43 |
| Property, plant and equipment | 10 | 1.431.379 | 1.389 |
| Right of Use Assets | 11 | 39.595 | 14 |
| Intangible assets and goodwill | | 84.330 | 78 |
| Goodwill | | 5.989 | 5 |
| Other intangible assets | 12 | 78.341 | 72 |
| Prepayments | | 58.051 | 28 |
| Total non-current assets | | 2.240.420 | 2.008 |
| Total assets | | 4.429.812 | 4.187 |
| IABILITIES AND EQUITY | | | |
| CURRENT LIABILITIES | | | |
| Current Borrowings | | 1.139.361 | 855 |
| Current Borrowings From Unrelated Parties | | 1.139.361 | 855 |
| Bank Loans | 6 | 1.139.361 | 855 |
| Current Portion of Non-current Borrowings | | 185.897 | 220 |
| Current Portion of Non-current Borrowings from | | 185.897 | 220 |
| Unrelated Parties | | 165.651 | |
| Bank Loans | 6 | 179.604 | 217 |
| Lease Liabilities | 6 | 6.293 | 2 |
| Trade Payables | | 474.028 | 916 |
| Trade Payables to Related Parties | 22 | 39.710 | 38 |
| Trade Payables to Unrelated Parties | | 434.318 | 877 |
| Employee Benefit Obligations | | 7.109 | 4 |
| Other Payables to Unrelated Parties | | 1.047 1.047 | 1 |
| Other Payables to Unrelated Parties Derivative Financial Liabilities | 14 | 36.338 | |
| Deferred Income Other Than Contract Liabilities | 14 | 56.343 | 54 |
| Current tax liabilities, current | 20 | 0 | 57 |
| Current provisions | | 5.574 | 13 |
| Current provisions for employee benefits | | 5.574 | 13 |
| Other current provisions | | 0 | |
| SUB-TOTAL | | 1.905.697 | 2.071 |
| Total current liabilities | | 1.905.697 | 2.071 |
| NON-CURRENT LIABILITIES | | | |
| | | 1.040.985 | 518 |
| Long Term Borrowings | | 1.040.303 | 310 |
| Long Term Borrowings Long Term Borrowings From Unrelated Parties | | 1.040.985 | 518. |

| Lease Liabilities | 6 | 33.336 | 13.378 |
|--|----|-----------|-----------|
| Non-current provisions | | 34.606 | 30.780 |
| Non-current provisions for employee benefits | | 34.606 | 30.780 |
| Deferred Tax Liabilities | 20 | 3.054 | 18.247 |
| Other non-current liabilities | | 15.435 | 13.318 |
| Total non-current liabilities | | 1.094.080 | 581.105 |
| Total liabilities | | 2.999.777 | 2.652.701 |
| EQUITY | | | |
| Equity attributable to owners of parent | | 1.430.035 | 1.535.220 |
| Issued capital | 15 | 323.750 | 185.000 |
| Inflation Adjustments on Capital | 15 | 56.469 | 195.175 |
| Treasury Shares (-) | 15 | -6.279 | -34.106 |
| Share Premium (Discount) | | 0 | 44 |
| Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss | | -9.418 | -8.521 |
| Gains (Losses) on Revaluation and Remeasurement | | -12.304 | -10.930 |
| Gains (Losses) on Remeasurements of Defined Benefit Plans | | -12.304 | -10.930 |
| Share of Other Comprehensive Income of Investments Accounted for Using Equity Method that will not be Reclassified to Profit or Loss | | 2.886 | 2.409 |
| Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss | | 325.737 | 282.499 |
| Exchange Differences on Translation | | 356.436 | 300.883 |
| Gains (Losses) on Hedge | | -30.699 | -18.384 |
| Restricted Reserves Appropriated From Profits | | 214.787 | 179.838 |
| Prior Years' Profits or Losses | | 477.634 | 457.609 |
| Current Period Net Profit Or Loss | | 47.355 | 277.682 |
| Non-controlling interests | | 0 | 0 |
| Total equity | | 1.430.035 | 1.535.220 |
| Total Liabilities and Equity | | 4.429.812 | 4.187.921 |



Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency 1.000 TL
Nature of Financial Statements Consolidated

| | Footnote Reference | Current Period 01.01.2020 - 30.06.2020 | Previous Period 01.01.2019 - 30.06.2019 | Current Period 3 Months 01.04.2020 - 30.06.2020 | Previous Period 3 Months 01.04.2019 - 30.06.2019 |
|--|--------------------|--|---|--|---|
| tatement of Profit or Loss and Other Comprehensive Income | | | | | |
| PROFIT (LOSS) | | | | | |
| Revenue | | 1.602.600 | 1.868.813 | 540.560 | 943.3 |
| Cost of sales | 16 | -1.320.514 | -1.558.791 | -472.098 | -782.4 |
| GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS | | 282.086 | 310.022 | 68.462 | 160.9 |
| GROSS PROFIT (LOSS) | | 282.086 | 310.022 | 68.462 | 160.9 |
| General Administrative Expenses | 16 | -34.850 | -31.117 | -18.851 | -16.0 |
| Marketing Expenses | 16 | -42.398 | -48.331 | -13.668 | -27. |
| Research and development expense | 16 | -3.585 | -2.849 | -1.524 | -1. |
| Other Income from Operating Activities | 17 | 148.321 | 146.630 | 52.521 | 59. |
| Other Expenses from Operating Activities | 17 | -122.031 | -98.775 | -36.041 | -38. |
| PROFIT (LOSS) FROM OPERATING ACTIVITIES | | 227.543 | 275.580 | 50.899 | 138. |
| Investment Activity Income | | 2.787 | 2.170 | 1.657 | 1. |
| Share of Profit (Loss) from Investments Accounted for Using Equity Method | 5 | -985 | -19.819 | -1.342 | -11 |
| PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE) | | 229.345 | 257.931 | 51.214 | 127 |
| Finance income | 18 | 72.105 | 120.447 | 52.064 | 81 |
| Finance costs | 19 | -250.686 | -195.308 | -135.271 | -110 |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX | | 50.764 | 183.070 | -31.993 | 99 |
| Tax (Expense) Income, Continuing Operations | | -3.409 | -46.020 | 14.222 | -26 |
| Current Period Tax (Expense) Income | 20 | -15.370 | -34.333 | 7.774 | -21 |
| Deferred Tax (Expense) Income | 20 | 11.961 | -11.687 | 6.448 | -4 |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS | | 47.355 | 137.050 | -17.771 | 72 |
| PROFIT (LOSS) | | 47.355 | 137.050 | -17.771 | 72 |
| Profit (loss), attributable to [abstract] | | | | | |
| Non-controlling Interests | | 0 | 0 | 0 | |
| Owners of Parent | | 47.355 | 137.050 | -17.771 | 72 |
| Earnings per share [abstract] | | | | | |
| Earnings per share [line items] | | | | | |
| Basic earnings per share | | | | | |
| Basic Earnings (Loss) Per Share from Continuing Operations | | | | | |
| Ana ortaklığa ait pay başına kazanç (Kr) | 21 | 0,15000000 | 0,42000000 | -0,05000000 | 0,22000 |
| Diluted Earnings Per Share | | | | | |
| OTHER COMPREHENSIVE INCOME | | | | | |
| Other Comprehensive Income that will not be Reclassified to Profit or Loss | | -897 | -839 | -1.077 | |
| Gains (Losses) on Remeasurements of Defined Benefit Plans | | -1.717 | -1.190 | -1.717 | -1 |
| Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss | | 477 | 113 | 297 | |
| Gains (Losses) on Remeasurements of Defined Benefit Plans of Associates and Joint Ventures Accounted for Using Equity Method | | 477 | 113 | 297 | |
| Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss | | 343 | 238 | 343 | |
| Other Comprehensive Income That Will Be Reclassified to Profit or Loss | | 43.238 | 5.089 | 3.237 | 2 |
| Exchange Differences on Translation | | 55.553 | 31.682 | -4.042 | 11 |
| Other Comprehensive Income (Loss) Related with Cash Flow Hedges | | -15.788 | -34.094 | 9.332 | -11 |
| Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss | | 3.473 | 7.501 | -2.053 | 2 |
| OTHER COMPREHENSIVE INCOME (LOSS) | | 42.341 | 4.250 | 2.160 | 1 |
| TOTAL COMPREHENSIVE INCOME (LOSS) | | 89.696 | 141.300 | -15.611 | 74 |
| Total Comprehensive Income Attributable to | | | | | |
| | | 0 | 0 | 0 | |
| Non-controlling Interests | | 9 | • | • | |



Statement of cash flows (Indirect Method)

Presentation Currency 1.000 TL

Nature of Financial Statements Consolidated

| | Footnote Reference | Current Period 01.01.2020 - 30.06.2020 | Previous Period 01.01.2019 - 30.06.2019 |
|---|--------------------|---|--|
| atement of cash flows (Indirect Method) | | | |
| CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES | | 103.275 | 268.95 |
| Profit (Loss) | | 47.355 | 137.05 |
| Adjustments to Reconcile Profit (Loss) | | 255.932 | 152.18 |
| Adjustments for depreciation and amortisation expense | 16 | 59.383 | 55.49 |
| Adjustments for Impairment Loss (Reversal of Impairment Loss) | | 13.889 | -8.54 |
| Adjustments for provisions | | 2.937 | 2.44 |
| Adjustments for Interest (Income) Expenses | 18, 19 | 30.141 | 13.93 |
| Adjustments for unrealised foreign exchange losses (gains) | | 107.301 | 18.41 |
| Adjustments for fair value losses (gains) | 14 | 36.984 | 3.9 |
| Adjustments for Undistributed Profits of Investments | 5 | 985 | 19.8 |
| Accounted for Using Equity Method | 5 | 985 | 19.8. |
| Adjustments for Tax (Income) Expenses | 20 | 3.409 | 46.02 |
| Adjustments for losses (gains) on disposal of non-current assets | | -476 | -19 |
| Other adjustments to reconcile profit (loss) | | 1.379 | 90 |
| Changes in Working Capital | | -207.438 | -31.30 |
| Adjustments for decrease (increase) in trade accounts receivable | | 154.201 | -50.18 |
| Adjustments for Decrease (Increase) in Other Receivables Related with Operations | | 0 | |
| Adjustments for decrease (increase) in inventories | | 145.387 | 63.7 |
| Adjustments for increase (decrease) in trade accounts payable | | -463.656 | -19.08 |
| Adjustments for increase (decrease) in other operating payables | | -139 | - |
| Other Adjustments for Other Increase (Decrease) in Working Capital | | -43.231 | -25.70 |
| Cash Flows from (used in) Operations | | 95.849 | 257.93 |
| Interest paid | | -3.767 | -5.93 |
| Interest received | | 12.022 | 18.3 |
| Payments Related with Provisions for Employee Benefits | | -829 | -1.43 |
| Income taxes refund (paid) | | 0 | |
| CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES | | -223.016 | -67.4 |
| Proceeds from sales of property, plant, equipment and intangible assets | | 480 | 32 |
| Purchase of Property, Plant, Equipment and Intangible Assets | | -186.787 | -61.04 |
| Cash advances and loans made to other parties | | -29.709 | -6.6 |
| Cash Outflows From Participation (Profit) Shares or Other Financial Instruments | | -7.000 | |
| CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES | | 329.870 | -533.5 |
| Payments to Acquire Entity's Shares or Other Equity Instruments | | -7.170 | -5.5 |
| Payments to Acquire Entity's Shares | | -7.170 | -5.5 |
| Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments | | 50.973 | |
| Cash Inflows from Sale of Acquired Entity's Shares | | 50.973 | |
| Proceeds from borrowings | | 1.245.038 | 585.56 |
| Repayments of borrowings | | -674.563 | -891.50 |
| Payments of Lease Liabilities | | -2.822 | -2.08 |
| Dividends Paid | | -238.684 | -200.78 |
| Interest paid | | -53.309 | -42.1 |
| Interest Received | | 10.407 | 23.00 |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES | | 210.129 | -331.94 |
| Effect of exchange rate changes on cash and cash equivalents | | 2.624 | 3.43 |
| Net increase (decrease) in cash and cash equivalents | | 212.753 | -328.52 |
| CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD | | 635.030 | 834.73 |
| CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD | | 847.783 | 506.21 |



Statement of changes in equity [abstract]

Presentation Currency
Nature of Financial Statements

.000 TL

| | | | | | | | | | Equity | | | | | | | |
|--|--|--------------------|-------------------|-------------------------------------|--------------------|--------------------------------|---|---|--|-------------------------|-------------------------------------|-----------------------------------|--|-----------------------------------|---------------------------|--|
| | | | | | | | | | Equity attributable to owners of parent [member] | | | | | | | |
| | | Footnote Reference | | | | | | Other Accumulated Comprehensive Income That Will Not Be Reclassified in Profit Or Los | s | Other Accumulat | ed Comprehensive Income That Will B | e Reclassified In Profit Or Loss | | Retained Earning | | |
| | | | Issued Capital | Inflation Adjustments on Capital | Treasury Shares | Share premiums or discounts | Gains/Losses on Revaluation and Remeasurement [member] | Share Of Other Comprehensive İncome Of Associates And Joint Ventures Accounte | | Exchange Differences on | Reserve Of Gains or Losses on Hedge | Gains (Losses) on Revaluation and | Restricted Reserves Appropriated From Profits [member] | Prior Years' Profits or Losses Ne | | Non-controlling interests [member] |
| | | | | | | | Gains (Losses) on Remeasurements of Defined Benefit Plans | Loss | | Translation | 8 | Reclassification | | | | |
| _ | Statement of changes in equity [abstract] | | | | | | | | | | | | | | | |
| | Statement of changes in equity [line items] Equity at beginning of period | | 185.000 | 195 178 | 5 -31.464 | | 44 -4.546 | .A. 5.46 | 2.459 -2.087 | 258.664 | 0 | 258.66 | 4 160.29: | 457 561 | 224.296 681.857 1.447.482 | 1.447.482 |
| | Adjustments Related to Accounting Policy Changes | | 200,000 | 200,210 | 321101 | | | | 2.100 | 200001 | · | | | 101,002 | 221230 002001 21111102 | 21777102 |
| | 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 | | | | | | | | | | | | 19.54 | 204.751 | -224.296 -19.545 0 | 0 |
| | Total Comprehensive Income (Loss) | | | | | | -952 | -952 | 113 -839 | 31.682 | -26.593 | 5.08 | | | 137.050 137.050 141.300 | 141.300 |
| | Profit (loss) | | | | | | | | | | | | | | | |
| | Other Comprehensive Income (Loss) | | | | | | | | | | | | | | | |
| | Issue of equity Capital Decrease | | | | | | | | | | | | | | | |
| | Capital Decrease Capital Advance | | | | | | | | | | | | | | | |
| | Effect of Merger or Liquidation or Division | | | | | | | | | | | | | | | |
| | Effects of Business Combinations Under Common Control | | | | | | | | | | | | | | | |
| | Advance Dividend Payments | | | | | | | | | | | | | | | |
| Previous Period 01.01.2019 - 30.06.2019 | Dividends Paid | | | | 3.921 | | | | | | | | | -204.703 | -204.703 -200.782 | -200.782 |
| | Decrease through Other Distributions to Owners Increase (Decrease) through Treasury Share | | | | -5.505 | | | | | | | | | | -5.505 | -5.505 |
| | Transactions Increase (Decrease) through Share-Based Payment | | | | -5.505 | | | | | | | | | | -5.505 | -5.505 |
| | 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 | | 185.000 | 195.175 | 5 -33.048 | 3 | 44 -5.498 | -5.498 | 2.572 -2.926 | 290.346 | -26.593 | 263.75 | 3 179.83 | 457.609 | 137.050 594.659 1.382.495 | 1.382.495 |
| | Statement of changes in equity [abstract] | | | | | | | | | | | | | | | |
| | Statement of changes in equity [line items] | | | | | | | | | | | | | | | |
| | Equity at beginning of period | | 185.000 | 195.175 | 5 -34.106 | | -10.930 - | -10.930 | 2.409 -8.521 | 300.883 | -18.384 | 282.49 | 9 179.83 | 457.609 | 277.682 735.291 1.535.220 | 1.535.220 |
| | 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 Total Comprehensive Income (Loss) | | | | | | | 1374 | | | | | 34.949 | 242.733 | -277.682 -34,949 0 | 0 |
| | Profit (loss) | | | | | | -1,374 | 1.514 | 477 -897 | 55.553 | -12.315 | 43.23 | 0 | | 47.355 47.355 89.696 | 89.696 |
| | Other Comprehensive Income (Loss) | | | | | | | | | | | | | | | |
| | Issue of equity | | 138.750 | -138.706 | 5 | | 44 | | | | | | | | 0 | 0 |
| | Capital Decrease | | | | | | | | | | | | | | | |
| | Capital Advance Effect of Merger or Liquidation or Division | | | | | | | | | | | | | | | |
| | Effects of Business Combinations Under Common | | | | | | | | | | | | | | | |
| | Control Advance Dividend Payments | | | | | | | | | | | | | | | |
| | Dividends Paid | | | | | | | | | | | | | | | |

-239.575 -239.575 -238.684 -238.684 Decrease through Other Distributions to Owners Increase (Decrease) through Treasury Share Transactions Increase (Decrease) through Share-Based Payment Transactions 26.936 43.803 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 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 Increase (decrease) through other changes, equity 1.430.035 Equity at end of period 477.634 47.355 524.989 1.430.035 2.886 -9.418