

**RE-PIE GAYRİMENKUL VE GİRİŞİM SERMAYESİ PORTFÖY
YÖNETİMİ A.Ş.
Financial Report
Unconsolidated
2020 - 2. 3 Monthly Notification**

General Information About Financial Statements

| | |
|---------------------------|--|
| Independent Audit Company | ATA ULUSLARARASI BAĞIMSIZ DENETİM VE SMMM A.Ş. |
| Audit Type | Limited |
| Audit Result | Positive |

RE-PIE GAYRİMENKUL VE GİRİŞİM SERMAYESİ PORTFÖY YÖNETİMİ ANONİM ŞİRKETİ

30 HAZİRAN 2020 TARİHİNDE SONA EREN ARA DÖNEM

FINANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

RE-PIE Gayrimenkul ve Girişim Sermayesi Portföy Yönetimi Anonim Şirketi

Yönetim Kurulu'na

İstanbul

Giriş

1. RE-PIE Gayrimenkul ve Girişim Sermayesi Portföy Yönetimi Anonim Şirketi'nin ("Şirket") 30 Haziran 2020 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait kâr veya zarar tablosunun, diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun 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 uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

2. Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı (SBDS) 2410 "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.

Sonuç

3. Sınırlı denetimimize göre, ilişikteki ara dönem finansal bilgilerin, RE-PIE Gayrimenkul ve Girişim Sermayesi Portföy Yönetimi Anonim Şirketi'nin 30 Haziran 2020 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının Türkiye Muhasebe Standartlarına uygun olarak, doğru ve gerçeğe uygun bir görünümünü sağlamadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

ATA Uluslararası Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik A.Ş.

Member Firm of Kreston International

Seyfettin Erol

Sorumlu Denetçi

İstanbul 14 Ağustos 2020



Statement of Financial Position (Balance Sheet)

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

| | Footnote Reference | Current Period 30.06.2020 | Previous Period 31.12.2019 |
|---|--------------------|------------------------------|-------------------------------|
| Statement of Financial Position (Balance Sheet) | | | |
| Assets [abstract] | | | |
| CURRENT ASSETS | | | |
| Cash and cash equivalents | 4 | 2.283.439 | 40.472 |
| Trade Receivables | 6 | 18.928.645 | 21.430.572 |
| Trade Receivables Due From Related Parties | 3,6 | 18.928.645 | 21.426.648 |
| Trade Receivables Due From Unrelated Parties | 6 | | 3.924 |
| Other Receivables | 7 | 999.838 | 906.758 |
| Other Receivables Due From Related Parties | 3,7 | 989.461 | 906.758 |
| Other Receivables Due From Unrelated Parties | 7 | 10.377 | |
| Prepayments | | 227.282 | 91.989 |
| Prepayments to Unrelated Parties | 9 | 227.282 | 91.989 |
| Current Tax Assets | 23 | 7.337 | 5.805 |
| SUB-TOTAL | | 22.446.541 | 22.475.596 |
| Total current assets | | 22.446.541 | 22.475.596 |
| NON-CURRENT ASSETS | | | |
| Property, plant and equipment | | 119.386 | 133.969 |
| Fixtures and fittings | 11 | 119.386 | 133.969 |
| Right of Use Assets | 10 | 243.464 | 404.700 |
| Intangible assets and goodwill | | 39.092 | 48.012 |
| Other Rights | 12 | 39.092 | 48.012 |
| Prepayments | 9 | 0 | |
| Total non-current assets | | 401.942 | 586.681 |
| Total assets | | 22.848.483 | 23.062.277 |
| LIABILITIES AND EQUITY | | | |
| CURRENT LIABILITIES | | | |
| Current Borrowings | | 221.733 | 464.236 |
| Current Borrowings From Unrelated Parties | | 221.733 | 464.236 |
| Lease Liabilities | 5 | 221.733 | 464.236 |
| Trade Payables | 6 | 283.382 | 389.232 |
| Trade Payables to Related Parties | 6 | 283.382 | |
| Trade Payables to Unrelated Parties | 7 | | 389.232 |
| Employee Benefit Obligations | 8 | 27.834 | 104.959 |
| Other Payables | | 216.551 | 100.123 |
| Other Payables to Unrelated Parties | 7 | 216.551 | 100.123 |
| Deferred Income Other Than Contract Liabilities | | 0 | 11.921 |
| Deferred Income Other Than Contract Liabilities from Unrelated Parties | 9 | | 11.921 |
| Current provisions | 13 | 13.935 | 15.142 |
| Current provisions for employee benefits | 13 | 13.935 | 15.142 |
| SUB-TOTAL | | 763.435 | 1.085.613 |
| Total current liabilities | | 763.435 | 1.085.613 |
| NON-CURRENT LIABILITIES | | | |
| Long Term Borrowings | | 45.337 | 45.337 |
| Long Term Borrowings From Unrelated Parties | | 45.337 | 45.337 |
| Lease Liabilities | 5 | 45.337 | 45.337 |
| Deferred Income Other Than Contract Liabilities | | 5.945 | 18.388 |
| Deferred Income Other Than Contract Liabilities from Unrelated Parties | 9 | 5.945 | 18.388 |
| Non-current provisions | 13 | 64.633 | 59.027 |
| Non-current provisions for employee benefits | 13 | 64.633 | 59.027 |
| Deferred Tax Liabilities | 22 | 4.013.018 | 4.042.975 |
| Total non-current liabilities | | 4.128.933 | 4.165.727 |
| Total liabilities | | 4.892.368 | 5.251.340 |
| EQUITY | | | |
| Equity attributable to owners of parent | | 17.956.115 | 17.810.937 |
| Issued capital | 15,1 | 4.000.000 | 4.000.000 |
| Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss | | 14.386 | 10.131 |
| Gains (Losses) on Revaluation and Remeasurement | | 14.386 | 10.131 |

| | | | |
|---|------|------------|------------|
| Gains (Losses) on Remeasurements of Defined Benefit Plans | 15,5 | 14.386 | 10.131 |
| Prior Years' Profits or Losses | 15,4 | 13.800.806 | 17.843.835 |
| Current Period Net Profit Or Loss | 24 | 140.923 | -4.043.029 |
| Total equity | | 17.956.115 | 17.810.937 |
| Total Liabilities and Equity | | 22.848.483 | 23.062.277 |

Statement of Profit or Loss and Other Comprehensive Income

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

| | 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 |
|--|--------------------|--|---|--|---|
| Statement of Profit or Loss and Other Comprehensive Income | | | | | |
| PROFIT (LOSS) | | | | | |
| Revenue | 16 | 6.382.109 | 2.537.970 | 3.817.071 | 1.301.657 |
| GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS | | 6.382.109 | 2.537.970 | 3.817.071 | 1.301.657 |
| GROSS PROFIT (LOSS) | | 6.382.109 | 2.537.970 | 3.817.071 | 1.301.657 |
| General Administrative Expenses | 18 | -2.877.527 | -2.163.988 | -1.710.344 | -1.243.688 |
| Marketing Expenses | 19 | -747.124 | -636.971 | -385.720 | -306.918 |
| Other Income from Operating Activities | 20 | 28.022 | 3.187 | -3.844 | 1.982 |
| Other Expenses from Operating Activities | 20 | -2.650.013 | -5.482.578 | -1.682.467 | -1.002.748 |
| PROFIT (LOSS) FROM OPERATING ACTIVITIES | | 135.467 | -5.742.380 | 34.696 | -1.249.715 |
| Investment Activity Income | 21 | 43.804 | 72.793 | 43.804 | 72.793 |
| Investment Activity Expenses | 21 | | -33.505 | | -26.325 |
| PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE) | | 179.271 | -5.703.092 | 78.500 | -1.203.247 |
| Finance income | 22 | 31.523 | 9.286 | 20.007 | 4.702 |
| Finance costs | 22 | -100.892 | -87.736 | -49.128 | -45.818 |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX | | 109.902 | -5.781.542 | 49.379 | -1.244.363 |
| Tax (Expense) Income, Continuing Operations | | 31.021 | 1.271.842 | 169.280 | 275.768 |
| Deferred Tax (Expense) Income | 23 | 31.021 | 1.271.842 | 169.280 | 275.768 |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS | | 140.923 | -4.509.700 | 218.659 | -968.595 |
| PROFIT (LOSS) | | 140.923 | -4.509.700 | 218.659 | -968.595 |
| Profit (loss), attributable to [abstract] | | | | | |
| Non-controlling Interests | | 0 | 0 | 0 | 0 |
| Owners of Parent | | 140.923 | -4.509.700 | 218.659 | -968.595 |
| 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 | | 4.255 | -3.861 | 7.700 | -3.263 |
| Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss | | 4.255 | -3.861 | 7.700 | -3.263 |
| Deferred Tax (Expense) Income | 23 | -1.064 | 965 | -1.925 | 815 |
| Taxes Relating to Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss | 14 | 5.319 | -4.826 | 9.625 | -4.078 |
| Other Comprehensive Income That Will Be Reclassified to Profit or Loss | | 0 | 0 | 0 | 0 |
| OTHER COMPREHENSIVE INCOME (LOSS) | | 4.255 | -3.861 | 7.700 | -3.263 |
| TOTAL COMPREHENSIVE INCOME (LOSS) | | 145.178 | -4.513.561 | 226.359 | -971.858 |
| Total Comprehensive Income Attributable to | | | | | |
| Non-controlling Interests | | 0 | 0 | 0 | 0 |
| Owners of Parent | | 145.178 | -4.513.561 | 226.359 | -971.858 |

Statement of cash flows (Indirect Method)

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

| | Footnote Reference | Current Period 01.01.2020 - 30.06.2020 | Previous Period 01.01.2019 - 30.06.2019 |
|---|--------------------|---|--|
| Statement of cash flows (Indirect Method) | | | |
| CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES | | 2.515.739 | -134.499 |
| Profit (Loss) | | 140.923 | -4.509.700 |
| Profit (Loss) from Continuing Operations | 24 | 140.923 | -4.509.700 |
| Adjustments to Reconcile Profit (Loss) | | 196.109 | -1.210.382 |
| Adjustments for depreciation and amortisation expense | 18 | 215.008 | 57.670 |
| Adjustments for provisions | | 10.925 | 5.031 |
| Adjustments for (Reversal of) Provisions Related with Employee Benefits | 14 | 10.925 | 5.031 |
| Adjustments for Interest (Income) Expenses | | 1.197 | -1.241 |
| Deferred Financial Expense from Credit Purchases | 20 | -3.721 | -3.187 |
| Unearned Financial Income from Credit Sales | 20 | 4.918 | 1.946 |
| Adjustments for Tax (Income) Expenses | 23 | -31.021 | -1.271.842 |
| Changes in Working Capital | | 2.180.239 | 5.586.920 |
| Adjustments for decrease (increase) in trade accounts receivable | | 2.497.009 | 5.444.029 |
| Decrease (Increase) in Trade Accounts Receivables from Related Parties | 3,6 | 2.493.085 | 5.444.029 |
| Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties | 6 | 3.924 | 0 |
| Adjustments for Decrease (Increase) in Other Receivables Related with Operations | 3,7 | -93.080 | 64.270 |
| Decrease (Increase) in Other Related Party Receivables Related with Operations | 3 | -82.703 | 77.771 |
| Decrease (Increase) in Other Unrelated Party Receivables Related with Operations | 7 | -10.377 | -13.501 |
| Decrease (Increase) in Prepaid Expenses | 9 | -135.293 | 41.745 |
| Adjustments for increase (decrease) in trade accounts payable | 6 | -102.129 | 19.559 |
| Increase (Decrease) in Trade Accounts Payables to Unrelated Parties | 6 | -102.129 | 19.559 |
| Increase (Decrease) in Employee Benefit Liabilities | 8 | -77.125 | 10.136 |
| Adjustments for increase (decrease) in other operating payables | 7 | 116.428 | 6.519 |
| Increase (Decrease) in Other Operating Payables to Unrelated Parties | 7 | 116.428 | 6.519 |
| Increase (Decrease) in Deferred Income Other Than Contract Liabilities | 9 | -24.364 | 0 |
| Other Adjustments for Other Increase (Decrease) in Working Capital | | -1.207 | 662 |
| Decrease (Increase) in Other Assets Related with Operations | 14 | -1.207 | 662 |
| Cash Flows from (used in) Operations | | 2.517.271 | -133.162 |
| Income taxes refund (paid) | 23 | -1.532 | -1.337 |
| CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES | | -30.269 | 94.821 |
| Proceeds from sales of property, plant, equipment and intangible assets | | 0 | 244.558 |
| Proceeds from sales of property, plant and equipment | 11 | | 244.558 |
| Purchase of Property, Plant, Equipment and Intangible Assets | | -30.269 | -149.737 |
| Purchase of property, plant and equipment | 11 | -30.269 | -149.737 |
| CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES | | -242.503 | -27.132 |
| Proceeds from borrowings | | -242.503 | -27.132 |
| Proceeds from Other Financial Borrowings | 5 | -242.503 | -27.132 |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES | | 2.242.967 | -66.810 |
| Net increase (decrease) in cash and cash equivalents | | 2.242.967 | -66.810 |
| CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD | 4 | 40.472 | 163.181 |
| CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD | 4 | 2.283.439 | 96.371 |

| | | | | | | | | | | | | | | | | | |
|---|--|--|----|-----------|--|--------|--------|--------|--|--|------------|-------------|------------|------------|------------|------------|------------|
| Previous Period 01.01.2019 - 30.06.2019 | Statement of changes in equity (abstract) | | | | | | | | | | | | | | | | |
| | Statement of changes in equity (line items) | | | | | | | | | | | | | | | | |
| | Equity at beginning of period | | | 4,000,000 | | 469 | 469 | | | | -1,132,792 | 18,976,627 | 17,843,835 | 21,844,304 | | 21,844,304 | |
| | 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 | | | | | | | | | | 18,976,627 | -18,976,627 | 0 | 0 | | 0 | |
| | Total Comprehensive Income (Loss) | | 24 | | | | -3,861 | -3,861 | | | | | -4,509,700 | -4,509,700 | -4,513,561 | | -4,513,561 |
| | Profit (loss) | | 24 | | | | | | | | | | -4,509,700 | -4,509,700 | -4,509,700 | | -4,509,700 |
| | Other Comprehensive Income (Loss) | | 15 | | | | -3,861 | -3,861 | | | | | | | -3,861 | | -3,861 |
| | 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 | | | | 4,000,000 | | -3,392 | -3,392 | | | | 17,843,835 | -4,509,700 | 13,334,135 | 17,330,743 | | 17,330,743 | |
| Equity at end of period | | | | | | | | | | | | | | | | | |
| | Statement of changes in equity (abstract) | | | | | | | | | | | | | | | | |
| | Statement of changes in equity (line items) | | | | | | | | | | | | | | | | |
| | Equity at beginning of period | | | 4,000,000 | | 10,131 | 10,131 | | | | 17,843,835 | -4,043,029 | 13,800,806 | 17,810,937 | | 17,810,937 | |
| | 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 | | | | | | | | | | | -4,043,029 | 4,043,029 | 0 | 0 | 0 | 0 |
| | Total Comprehensive Income (Loss) | | 24 | | | | 4,255 | 4,255 | | | | 0 | 140,923 | 140,923 | 145,178 | 0 | 145,178 |
| | Profit (loss) | | 24 | | | | | | | | | 0 | 140,923 | 140,923 | 140,923 | 0 | 140,923 |
| | Other Comprehensive Income (Loss) | | 15 | | | | 4,255 | 4,255 | | | | | | | 4,255 | 0 | 4,255 |
| | Issue of equity | | | | | | | | | | | | | | | | |
| | Capital Decrease | | | | | | | | | | | | | | | | |
| | Capital Advance | | | | | | | | | | | | | | | | |
| | Effect of Merger or Liquidation or Division | | | | | | | | | | | | | | | | |
| | Effects of Business Combinations Under Common Control | | | | | | | | | | | | | | | | |
| | Advance Dividend Payments | | | | | | | | | | | | | | | | |
| | Dividends Paid | | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | |
|---|--|--|-----------|--|--------|--------|--|--|------------|---------|------------|------------|--|--------------|
| Current Period 01.01.2020 - 30.06.2020 | | | | | | | | | | | | | | |
| | 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 | | 4,000,000 | | 14,386 | 14,386 | | | 13,800,806 | 140,923 | 13,941,729 | 17,956,115 | | 0 17,956,115 |