

FRİGO-PAK GIDA MADDELERİ SANAYİ VE TİCARET A.Ş.

Financial Report

Consolidated

2020 - 2. 3 Monthly Notification

General Information About Financial Statements

| | |
|---------------------------|--|
| Independent Audit Company | BDO DENET BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş. |
| Audit Type | Limited |
| Audit Result | Positive |

ARA DÖNEM KONSOLİDE FİNANSAL TABLOLARA İLİŞKİN

SINIRLI DENETİM RAPORU

Frigo-Pak Gıda Maddeleri Sanayi ve Ticaret A.Ş.

Genel Kurulu'na

Giriş

Frigo-Pak Gıda Maddeleri Sanayi ve Ticaret A.Ş.'nin ("Şirket") ve bağlı ortaklığının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2020 tarihli ilişikteki ara dönem konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap döneme ait konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynaklar değişim tablosunun ve konsolide nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem konsolide finansal bilgilerin Türkiye Muhasebe Standartları'na ("TMS") uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem konsolide 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 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 vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre, ilişikteki ara dönem konsolide finansal bilgilerin, Grup'un 30 Haziran 2020 tarihi itibarıyla konsolide finansal durumunun, konsolide finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin konsolide nakit akışlarının TMS'ye uygun olarak tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

İstanbul,

18 Ağustos 2020

BDO Denet Bağımsız Denetim

ve Danışmanlık A.Ş.

Member, BDO International Network

Selçuk Şahin, SMMM

Sorumlu Denetçi

Statement of Financial Position (Balance Sheet)

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

| | 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 | 3 | 8.053.117 | 1.298.589 |
| Trade Receivables | | 2.682.583 | 5.140.146 |
| Trade Receivables Due From Unrelated Parties | 5 | 2.682.583 | 5.140.146 |
| Other Receivables | | 5.080.075 | 5.205.003 |
| Other Receivables Due From Unrelated Parties | 6 | 5.080.075 | 5.205.003 |
| Inventories | 7 | 22.086.557 | 38.176.100 |
| Prepayments | 16 | 322.809 | 466.097 |
| Current Tax Assets | 16 | 619.646 | 11.376 |
| Other current assets | 15 | 939.401 | 2.400.106 |
| SUB-TOTAL | | 39.784.188 | 52.697.417 |
| Total current assets | | 39.784.188 | 52.697.417 |
| NON-CURRENT ASSETS | | | |
| Other Receivables | | 85.719 | 74.534 |
| Other Receivables Due From Unrelated Parties | 6 | 85.719 | 74.534 |
| Property, plant and equipment | 8 | 33.049.018 | 33.668.252 |
| Right of Use Assets | 9 | 1.743.418 | 2.131.757 |
| Intangible assets and goodwill | 10 | 14.997 | 19.862 |
| Other intangible assets | 10 | 14.997 | 19.862 |
| Prepayments | 16 | 80.854 | 411 |
| Total non-current assets | | 34.974.006 | 35.894.816 |
| Total assets | | 74.758.194 | 88.592.233 |
| LIABILITIES AND EQUITY | | | |
| CURRENT LIABILITIES | | | |
| Current Portion of Non-current Borrowings | 4 | 2.359.718 | 2.209.134 |
| Trade Payables | | 5.725.574 | 24.112.919 |
| Trade Payables to Unrelated Parties | 5 | 5.725.574 | 24.112.919 |
| Employee Benefit Obligations | 13 | 879.563 | 2.832.064 |
| Other Payables | | 1.281.887 | 98.857 |
| Other Payables to Unrelated Parties | 6 | 1.281.887 | 98.857 |
| Deferred Income Other Than Contract Liabilities | 17 | 9.086.892 | 7.670.056 |
| Current provisions | | 372.633 | 306.540 |
| Current provisions for employee benefits | 13 | 318.986 | 254.776 |
| Other current provisions | 12 | 53.647 | 51.764 |
| SUB-TOTAL | | 19.706.267 | 37.229.570 |
| Total current liabilities | | 19.706.267 | 37.229.570 |
| NON-CURRENT LIABILITIES | | | |
| Long Term Borrowings | 4 | 11.707.283 | 12.300.839 |
| Trade Payables | | 3.202.817 | 3.480.622 |
| Trade Payables To Unrelated Parties | 5 | 3.202.817 | 3.480.622 |
| Non-current provisions | | 2.824.492 | 2.584.397 |
| Non-current provisions for employee benefits | 14 | 2.824.492 | 2.584.397 |
| Deferred Tax Liabilities | 25 | 1.569.729 | 1.497.458 |
| Total non-current liabilities | | 19.304.321 | 19.863.316 |
| Total liabilities | | 39.010.588 | 57.092.886 |
| EQUITY | | | |
| Equity attributable to owners of parent | | 35.747.606 | 31.499.347 |
| Issued capital | 18 | 6.000.000 | 6.000.000 |
| Share Premium (Discount) | | 15.000 | 15.000 |
| Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss | | 17.929.066 | 17.929.066 |
| Gains (Losses) on Revaluation and Remeasurement | | 17.929.066 | 17.929.066 |
| Increases (Decreases) on Revaluation of Property, Plant and Equipment | | 17.831.943 | 17.831.943 |
| Gains (Losses) on Remeasurements of Defined Benefit Plans | | 97.123 | 97.123 |
| Restricted Reserves Appropriated From Profits | 18 | 26.672 | 26.672 |
| Prior Years' Profits or Losses | 18 | 7.528.609 | -3.903.776 |
| Current Period Net Profit Or Loss | 18 | 4.248.259 | 11.432.385 |

| | | | |
|------------------------------|--|------------|------------|
| Total equity | | 35.747.606 | 31.499.347 |
| Total Liabilities and Equity | | 74.758.194 | 88.592.233 |

Statement of Profit or Loss and Other Comprehensive Income

| | |
|--------------------------------|--------------|
| Presentation Currency | 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 |
|--|--------------------|--|---|--|---|
| Statement of Profit or Loss and Other Comprehensive Income | | | | | |
| PROFIT (LOSS) | | | | | |
| Revenue | 19 | 58.121.116 | 47.124.246 | 27.811.573 | 23.335.362 |
| Cost of sales | 19 | -43.165.283 | -33.892.237 | -20.618.818 | -16.566.821 |
| GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS | | 14.955.833 | 13.232.009 | 7.192.755 | 6.768.541 |
| GROSS PROFIT (LOSS) | | 14.955.833 | 13.232.009 | 7.192.755 | 6.768.541 |
| General Administrative Expenses | 20 | -3.769.366 | -2.440.038 | -1.969.350 | -1.080.053 |
| Marketing Expenses | 20 | -689.851 | -582.140 | -179.257 | -301.617 |
| Other Income from Operating Activities | 22 | 2.266.768 | 1.785.666 | 1.034.156 | 731.090 |
| Other Expenses from Operating Activities | 22 | -1.386.631 | -2.593.681 | -569.673 | -1.379.349 |
| PROFIT (LOSS) FROM OPERATING ACTIVITIES | | 11.376.753 | 9.401.816 | 5.508.631 | 4.738.612 |
| Investment Activity Income | 23 | 84.746 | 9.901 | 84.746 | 0 |
| PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE) | | 11.461.499 | 9.411.717 | 5.593.377 | 4.738.612 |
| Finance costs | 24 | -5.892.187 | -3.906.964 | -3.101.806 | -927.349 |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX | | 5.569.312 | 5.504.753 | 2.491.571 | 3.811.263 |
| Tax (Expense) Income, Continuing Operations | | -1.321.053 | 190.781 | -574.934 | 96.970 |
| Current Period Tax (Expense) Income | 25 | -1.248.782 | 0 | -638.584 | 0 |
| Deferred Tax (Expense) Income | 25 | -72.271 | 190.781 | 63.650 | 96.970 |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS | | 4.248.259 | 5.695.534 | 1.916.637 | 3.908.233 |
| PROFIT (LOSS) | | 4.248.259 | 5.695.534 | 1.916.637 | 3.908.233 |
| Profit (loss), attributable to [abstract] | | | | | |
| Non-controlling Interests | | 0 | 0 | 0 | 0 |
| Owners of Parent | | 4.248.259 | 5.695.534 | 1.916.637 | 3.908.233 |
| 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 | | 0 | 0 | 0 | -48.851 |
| Gains (Losses) on Remeasurements of Defined Benefit Plans | 14 | 0 | 0 | 0 | -62.630 |
| Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss | | 0 | 0 | 0 | 13.779 |
| Taxes Relating to Remeasurements of Defined Benefit Plans | | 0 | 0 | 0 | 13.779 |
| Other Comprehensive Income That Will Be Reclassified to Profit or Loss | | 0 | 0 | 0 | 0 |
| OTHER COMPREHENSIVE INCOME (LOSS) | | 0 | 0 | 0 | -48.851 |
| TOTAL COMPREHENSIVE INCOME (LOSS) | | 4.248.259 | 5.695.534 | 1.916.637 | 3.859.382 |
| Total Comprehensive Income Attributable to | | | | | |
| Non-controlling Interests | | 0 | 0 | 0 | 0 |
| Owners of Parent | | 4.248.259 | 5.695.534 | 1.916.637 | 3.859.382 |

Statement of cash flows (Indirect Method)

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

| | 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 | | 7.693.721 | 5.096.572 |
| Profit (Loss) | | 4.248.259 | 5.695.534 |
| Profit (Loss) from Continuing Operations | | 4.248.259 | 5.695.534 |
| Adjustments to Reconcile Profit (Loss) | | 3.965.498 | 3.559.587 |
| Adjustments for depreciation and amortisation expense | 8-9-10 | 1.465.539 | 1.328.850 |
| Adjustments for Impairment Loss (Reversal of Impairment Loss) | | 150.000 | 150.000 |
| Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories | 7 | 150.000 | 150.000 |
| Adjustments for provisions | | 549.402 | 578.251 |
| Adjustments for (Reversal of) Provisions Related with Employee Benefits | 13-14 | 547.519 | 575.356 |
| Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions | 12 | 1.883 | 2.895 |
| Adjustments for Interest (Income) Expenses | | 564.250 | 1.101.981 |
| Adjustments for interest expense | 24 | 127.866 | 379.561 |
| Deferred Financial Expense from Credit Purchases | 22 | 436.384 | 722.420 |
| Adjustments for Tax (Income) Expenses | 25 | 1.321.053 | -190.781 |
| Adjustments for losses (gains) on disposal of non-current assets | | -84.746 | 591.286 |
| Adjustments for Losses (Gains) Arised From Sale of Tangible Assets | 22-23 | -84.746 | 591.286 |
| Changes in Working Capital | | 331.448 | -3.972.882 |
| Adjustments for decrease (increase) in trade accounts receivable | | 2.458.435 | -1.045.159 |
| Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties | 5 | 2.458.435 | -1.045.159 |
| Adjustments for Decrease (Increase) in Other Receivables Related with Operations | | 1.574.448 | -681.307 |
| Decrease (Increase) in Other Unrelated Party Receivables Related with Operations | | 1.574.448 | -681.307 |
| Adjustments for decrease (increase) in inventories | | 15.939.543 | 9.204.210 |
| Decrease (Increase) in Prepaid Expenses | | -1.185.937 | 270.070 |
| Adjustments for increase (decrease) in trade accounts payable | | -19.102.406 | -14.510.524 |
| Increase (Decrease) in Trade Accounts Payables to Unrelated Parties | 5 | -19.102.406 | -14.510.524 |
| Increase (Decrease) in Employee Benefit Liabilities | 14 | -1.952.501 | -948.841 |
| Adjustments for increase (decrease) in other operating payables | | 1.183.030 | -31.368 |
| Increase (Decrease) in Other Operating Payables to Unrelated Parties | | 1.183.030 | -31.368 |
| Increase (Decrease) in Deferred Income Other Than Contract Liabilities | 17 | 1.416.836 | 3.770.037 |
| Cash Flows from (used in) Operations | | 8.545.205 | 5.282.239 |
| Payments Related with Provisions for Employee Benefits | 14 | -243.214 | -185.667 |
| Income taxes refund (paid) | 25 | -608.270 | |
| CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES | | -386.209 | -4.106.133 |
| Proceeds from sales of property, plant, equipment and intangible assets | | 84.746 | 9.901 |
| Proceeds from sales of property, plant and equipment | 8-23 | 84.746 | 9.901 |
| Purchase of Property, Plant, Equipment and Intangible Assets | | -470.955 | -4.116.034 |
| Purchase of property, plant and equipment | 8 | -470.090 | -3.807.850 |
| Purchase of intangible assets | 10 | -865 | -308.184 |
| CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES | | -552.984 | 938.474 |
| Repayments of borrowings | | 3.377 | 3.400.511 |
| Loan Repayments | 4 | 3.377 | 3.400.511 |
| Payments of Lease Liabilities | | -433.272 | -2.087.253 |
| Interest paid | | -123.089 | -374.784 |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES | | 6.754.528 | 1.928.913 |
| Net increase (decrease) in cash and cash equivalents | | 6.754.528 | 1.928.913 |
| CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD | 3 | 1.298.589 | 3.036.146 |

| | | | |
|--|---|-----------|-----------|
| CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD | 3 | 8.053.117 | 4.965.059 |
|--|---|-----------|-----------|

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 | 18 | 6.000.000 | 15.000 | 18.227.091 | 160.750 | | | | 26.672 | -7.614.528 | 3.710.752 | 20.525.737 | | | 20.525.737 | | | |
| 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 | | | | | | | | | | 3.710.752 | -3.710.752 | 0 | | | 0 | | | |
| Total Comprehensive Income (Loss) | | | | | | | | | | | | | | | | | | |
| Profit (loss) | | | | | | | | | | | 5.695.534 | 5.695.534 | | | 5.695.534 | | | |
| 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 | | | | | | | | | | | | | | | | | | |
| Equity at end of period | | 6.000.000 | 15.000 | 18.227.091 | 160.750 | | | | 26.672 | -3.903.776 | 5.695.534 | 26.221.271 | | | 26.221.271 | | | |

| Statement of changes in equity [abstract] | | | | | | | | | | | | | | | | | | |
|---|----|-----------|--------|------------|--------|--|--|--|--------|------------|-------------|------------|--|--|------------|--|--|--|
| Statement of changes in equity [line items] | | | | | | | | | | | | | | | | | | |
| Equity at beginning of period | 18 | 6.000.000 | 15.000 | 17.831.943 | 97.123 | | | | 26.672 | -3.903.776 | 11.432.385 | 31.499.347 | | | 31.499.347 | | | |
| 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 | | | | | | | | | | 11.432.385 | -11.432.385 | 0 | | | 0 | | | |
| Total Comprehensive Income (Loss) | | | | | | | | | | | | | | | | | | |
| Profit (loss) | | | | | | | | | | | 4.248.259 | 4.248.259 | | | 4.248.259 | | | |
| 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 | | | | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | |
|---|--|--|-----------|--------|------------|--------|--|--|--------|-----------|-----------|------------|--|------------|
| 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 | | 6.000.000 | 15.000 | 17.831.943 | 97.123 | | | 26.672 | 7.528.609 | 4.248.259 | 35.747.606 | | 35.747.606 |