

A.V.O.D. KURUTULMUŞ GIDA VE TARIM ÜRÜNLERİ A.Ş.
Financial Report
Consolidated
2020 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Comment

Independent Audit Company	HSY DANIřMANLIK VE BAĐIMSIZ DENETİM A.ř.
Audit Type	Limited
Audit Result	Positive

AVOD KURUTULMUř GIDA VE TARIM ÜRÜNLERİ SANAYİ TİCARET ANONİM řİRKETİ

30 HAZİRAN 2020 HESAP DÖNEMİNE AİT KONSOLİDE FİNANSAL TABLOLARI HAKKINDA

SINIRLI BAĐIMSIZ DENETİM RAPORU

Avod Kurutulmuş Gıda ve Tarım Ürünleri Sanayi Ticaret Anonim řirketi

Genel Kurulu'na

Giriř

Avod Kurutulmuş Gıda ve Tarım Ürünleri Sanayi Ticaret Anonim řirketi'nin ("Grup") 30 Haziran 2020 tarihli iliřikteki konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait konsolide kar veya zarar tablosunun, konsolide diđer kapsamlı gelir tablosunun, konsolide özkaynak deđiřim tablosunun ve konsolide nakit akıř tablosunun sınırlı denetimini yürütmüş bulunuyoruz.

Grup yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standartlarına uygun olarak hazırlanmasından ve gerçeđe uygun bir biçimde sunumundan sorumludur. Sorumluluđumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal bilgilere iliřkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bađımsız Denetim Standardı (SBDS) 2410 "Ara Dönem Finansal Bilgilerin řirketmenin Yıllık Finansal Tablolarının Bađımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bađımsız Denetimi"ne uygun olarak yürütölmüřtür. Ara dönem finansal bilgilere iliřkin sınırlı denetim, bařta finans ve muhasebe konularından sorumlu kiřiler olmak üzere ilgili kiřilerin sorgulanmasından ve analitik prosedürler ile diđer sınırlı denetim prosedürlerinin uygulanmasından oluşur. Ara dönem finansal bilgilerin sınırlı denetiminin kapsamı; Bađımsız Denetim Standartlarına uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüř bildirmek olan bađımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem finansal bilgilerin sınırlı denetimi, denetim řirketinin, bir bađımsız denetimde belirlenebilecek tüm önemli hususlara vâkıf olabileceđine iliřkin bir güvence sađlamamaktadır. Bu sebeple, bir bađımsız denetim görüřü bildirmemekteyiz.

Görüşün Dayanađı

Yaptığımız bađımsız denetim, Sermaye Piyasası Kurulu'na yayımlanan Bađımsız Denetim Standartları'na ve Kamu Gözetimi, Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Denetim Standartları'nın bir parçası olan Bađımsız Denetim Standartları'na ("BDS'lere") uygun olarak yürütölmüřtür. Bu Standartlar kapsamındaki sorumluluklarımız, raporumuzun Bađımsız Denetçinin Finansal Tabloların Bađımsız Denetimine İliřkin Sorumlulukları bölümünde ayrıntılı bir řekilde açıklanmıştır. KGK tarafından yayımlanan Bađımsız Denetçiler için Etik Kurallar ("Etik Kurallar") ile finansal tabloların bađımsız denetimiyle ilgili mevzuatta yer alan etik hükümlere uygun olarak řirketten bađımsız olduđumuzu beyan ederiz. Etik Kurallar ve mevzuat kapsamındaki etiđe iliřkin diđer sorumluluklar da tarafımızca yerine getirilmiştir. Bađımsız denetim sırasında elde ettiğimiz bađımsız denetim kanıtlarının, görüřümüzün oluşturulması için yeterli ve uygun bir dayanak oluşturduđuna inanıyoruz.

Dikkat Çekilen Hususlar

Çin'de ortaya çıkan ve Türkiye dahil dünyanın çeřitli bölgelerine yayılan, potansiyel olarak ölümcöl solunum yolu enfeksiyonlarına neden olan bir virüs olan Coronavirüs (Covid-19) salgını sebebiyle etkilenen faaliyetler ile ilgili olarak Not 48'e dikkatinizi çekeriz. Ancak bu husus tarafımızca verilen görüřü etkilememektedir.

Sonuç

Sınırlı denetimimize göre iliřikteki ara dönem konsolide finansal bilgilerin, tüm önemli yönleriyle, TMS 34 "Ara Dönem Finansal Raporlama" Standard'ına uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiřtir.

Bu bađımsız denetimi yürütüp sonuçlandıran sorumlu denetçi Özkan Cengiz'dir.

İstanbul, 18 Ađustos 2020

HSY Danıřmanlık ve Bađımsız Denetim Anonim řirketi

Member, Crowe Global

Özkan Cengiz

Sorumlu Ortak Bařdenetçi, SMMM

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	51	12.529.994	7.334.568
Trade Receivables	7	24.201.634	26.407.602
Trade Receivables Due From Unrelated Parties	7	24.201.634	26.407.602
Other Receivables	9	23.074.872	26.969.685
Other Receivables Due From Related Parties	6	22.666.035	26.496.724
Other Receivables Due From Unrelated Parties	9	408.837	472.961
Inventories	10	71.417.629	83.032.723
Prepayments	12	40.491.436	20.249.513
Prepayments to Unrelated Parties	12	40.491.436	20.249.513
Current Tax Assets	39	758.991	32.321
Other current assets	29	1.055.985	2.414.426
SUB-TOTAL		173.530.541	166.440.838
Total current assets		173.530.541	166.440.838
NON-CURRENT ASSETS			
Other Receivables	9	28.737	24.949
Other Receivables Due From Unrelated Parties	9	28.737	24.949
Investment property	13	53.138.500	46.478.500
Property, plant and equipment	14	31.443.540	27.165.541
Right of Use Assets	20	236.006	4.515.978
Intangible assets and goodwill	17,19	21.706.744	21.823.040
Other intangible assets	17,19	21.706.744	21.823.040
Prepayments	12	2.763.858	1.013.904
Prepayments to Unrelated Parties	12	2.763.858	1.013.904
Deferred Tax Asset	39	1.966.593	3.560.111
Other Non-current Assets	29	13.342	13.342
Total non-current assets		111.297.320	104.595.365
Total assets		284.827.861	271.036.203
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	45	60.597.633	42.591.006
Current Borrowings From Unrelated Parties	45	60.597.633	42.591.006
Current Portion of Non-current Borrowings	45	9.303.165	16.514.033
Current Portion of Non-current Borrowings from Unrelated Parties	45	9.303.165	16.514.033
Trade Payables	7	36.965.997	40.240.569
Trade Payables to Unrelated Parties	7	36.965.997	40.240.569
Employee Benefit Obligations	27	942.961	879.759
Other Payables	9	48.815.600	51.670.982
Other Payables to Related Parties	6	48.171.518	50.559.926
Other Payables to Unrelated Parties	9	644.082	1.111.056
Deferred Income Other Than Contract Liabilities	12	218.106	3.773.337
Deferred Income Other Than Contract Liabilities from Unrelated Parties	12	218.106	3.773.337
Current tax liabilities, current	39	243.989	110.805
Current provisions	25	121.950	121.950
Other current provisions	25	121.950	121.950
Other Current Liabilities	29	18.824	17.087
SUB-TOTAL		157.228.225	155.919.528
Total current liabilities		157.228.225	155.919.528
NON-CURRENT LIABILITIES			
Long Term Borrowings	45	32.506.253	17.741.434
Long Term Borrowings From Unrelated Parties	45	32.506.253	17.741.434
Non-current provisions	25	2.623.984	2.345.892
Non-current provisions for employee benefits	25	2.111.356	1.833.264
Other non-current provisions	25	512.628	512.628
Deferred Tax Liabilities	39	2.758.706	2.353.523
Total non-current liabilities		37.888.943	22.440.849
Total liabilities		195.117.168	178.360.377

EQUITY			
Equity attributable to owners of parent		74.144.645	59.000.338
Issued capital	30	90.000.000	90.000.000
Inflation Adjustments on Capital	30	4.828	4.828
Share Premium (Discount)	30	1.016.481	1.016.481
Effects of Business Combinations Under Common Control	30	-62.264.781	-62.264.781
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	30	17.691.635	17.691.635
Gains (Losses) on Revaluation and Remeasurement	30	17.691.635	17.691.635
Increases (Decreases) on Revaluation of Property, Plant and Equipment	30	18.233.992	18.233.992
Gains (Losses) on Remeasurements of Defined Benefit Plans	30	-542.357	-542.357
Restricted Reserves Appropriated From Profits	30	421.636	309.943
Prior Years' Profits or Losses	30	29.600.804	-1.550.439
Current Period Net Profit Or Loss	30	-2.325.958	13.792.671
Non-controlling interests		15.566.048	33.675.488
Total equity		89.710.693	92.675.826
Total Liabilities and Equity		284.827.861	271.036.203

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	31	102.306.820	90.307.562	44.083.393	51.703.317
Cost of sales	31	-84.209.131	-72.597.983	-38.555.746	-40.589.963
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		18.097.689	17.709.579	5.527.647	11.113.354
GROSS PROFIT (LOSS)		18.097.689	17.709.579	5.527.647	11.113.354
General Administrative Expenses	33	-5.114.737	-5.313.270	-1.349.525	-2.476.846
Marketing Expenses	33	-3.264.229	-3.242.385	-1.708.423	-1.682.683
Other Income from Operating Activities	34	4.668.404	2.688.176	2.438.645	873.587
Other Expenses from Operating Activities	34	-6.680.974	-3.282.718	-3.229.213	-1.249.915
PROFIT (LOSS) FROM OPERATING ACTIVITIES		7.706.153	8.559.382	1.679.131	6.577.497
Investment Activity Income	35	2.075.867	6.676.734	55.801	
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	35	-165.255		-101.630	-148.409
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		9.616.765	15.236.116	1.633.302	6.429.088
Finance income	36	2.600.453	1.566.873	1.429.004	905.079
Finance costs	36	-12.268.301	-8.898.768	-5.422.920	-4.128.529
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-51.083	7.904.221	-2.360.614	3.205.638
Tax (Expense) Income, Continuing Operations		-2.242.689	164.228	-361.932	1.222.561
Current Period Tax (Expense) Income	39	-243.989	-3.179	470.474	-1.289
Deferred Tax (Expense) Income	39	-1.998.700	167.407	-832.406	1.223.850
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-2.293.772	8.068.449	-2.722.546	4.428.199
PROFIT (LOSS)		-2.293.772	8.068.449	-2.722.546	4.428.199
Profit (loss), attributable to [abstract]					
Non-controlling Interests		32.186	2.498.411	-76.475	4.546.788
Owners of Parent		-2.325.958	5.570.038	-2.646.071	-118.589
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	-4.830.152		
Gains (Losses) on Revaluation of Property, Plant and Equipment	14		-5.366.836		
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	39		536.684		
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment	39		536.684		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		0	-4.830.152		
TOTAL COMPREHENSIVE INCOME (LOSS)		-2.293.772	3.238.297	-2.722.546	4.428.199
Total Comprehensive Income Attributable to					
Non-controlling Interests		32.186	2.498.411	-76.475	4.546.788
Owners of Parent		-2.325.958	739.886	-2.646.071	-118.589

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		247.753	2.973.321
Profit (Loss)		-2.293.772	3.640.250
Profit (Loss) from Continuing Operations		-2.293.772	3.640.250
Adjustments to Reconcile Profit (Loss)		14.097.693	-4.172.742
Adjustments for depreciation and amortisation expense	14	1.886.755	599.023
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-6.825.255	
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	35	-165.255	
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Investment Properties	35	-6.660.000	
Adjustments for provisions	25	252.038	522.592
Adjustments for (Reversal of) Provisions Related with Employee Benefits	25	130.088	522.592
Adjustments for (Reversal of) Other Provisions	25	121.950	
Adjustments for Interest (Income) Expenses	34	11.987.756	-248.176
Adjustments for Interest Income	34	-687.313	-305.474
Adjustments for interest expense	34,36	12.675.069	57.298
Adjustments for fair value losses (gains)			-6.643.477
Other Adjustments for Fair Value Losses (Gains)	14		-6.643.477
Adjustments for Tax (Income) Expenses	39	1.405.215	1.597.296
Adjustments for losses (gains) on disposal of non-current assets	14	5.391.184	
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	14	1.931.987	
Adjustments for losses (Gains) Arised from Sale of Other Non-current Assets	20	3.459.197	
Changes in Working Capital		-11.087.392	4.122.593
Adjustments for decrease (increase) in trade accounts receivable		3.058.535	-118.227
Decrease (Increase) in Trade Accounts Receivables from Related Parties	6		1.318.793
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	3.058.535	-1.437.020
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		3.891.025	390.947
Decrease (Increase) in Other Related Party Receivables Related with Operations	6	3.830.689	369.838
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	9	60.336	21.109
Adjustments for decrease (increase) in inventories	10	11.615.094	2.138.668
Decrease (Increase) in Prepaid Expenses	12	-21.991.877	-3.462.740
Adjustments for increase (decrease) in trade accounts payable		-2.496.408	9.688.236
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	-2.496.408	9.688.236
Increase (Decrease) in Employee Benefit Liabilities	27	63.203	294.033
Adjustments for increase (decrease) in other operating payables		-2.993.762	-5.354.756
Increase (Decrease) in Other Operating Payables to Related Parties	6	-2.388.408	-4.867.091
Increase (Decrease) in Other Operating Payables to Unrelated Parties	9	-605.354	-487.665
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	12	-3.555.231	398.001
Other Adjustments for Other Increase (Decrease) in Working Capital		1.322.029	148.431
Decrease (Increase) in Other Assets Related with Operations	29	1.358.441	266.763
Increase (Decrease) in Other Payables Related with Operations	29	-36.412	-118.332
Cash Flows from (used in) Operations		716.529	3.590.101
Dividends paid	30	-616.780	-616.780
Payments Related with Provisions for Employee Benefits	25	148.004	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-7.980.445	-714.220

Proceeds from sales of property, plant, equipment and intangible assets		2.723.209	
Proceeds from sales of property, plant and equipment	14	2.723.209	
Purchase of Property, Plant, Equipment and Intangible Assets		-10.703.654	-714.220
Purchase of property, plant and equipment	14	-10.358.123	-714.220
Purchase of intangible assets	17,19	-345.531	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		12.928.118	1.452.592
Payments to Acquire Entity's Shares or Other Equity Instruments	30		-1.358.263
Payments to Acquire Entity's Shares	30		-1.358.263
Proceeds from borrowings		25.560.578	2.810.855
Proceeds from Loans	45	25.560.578	2.810.855
Repayments of borrowings		820.773	
Loan Repayments	45	820.773	
Payments of Lease Liabilities	45	-1.184.932	
Interest paid	45	-12.268.301	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		5.195.426	3.711.693
Net increase (decrease) in cash and cash equivalents		5.195.426	3.711.693
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	51	7.334.568	3.336.117
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	51	12.529.994	7.047.810

Footnote Reference	Equity											Non-controlling interests (member)
	Equity attributable to owners of parent (member)											
	Issued Capital	Inflation Adjustments on 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)	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						

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																			
	Adjustments Related to Accounting Policy Changes			90.000.000	4.828	958.787	-62.264.781	13.403.840	-466.956			348.092	3.692.471	-5.242.910	40.433.371	31.398.861	71.832.232			
	Adjustments Related to Required Changes in Accounting Policies																			
	Adjustments Related to Voluntary Changes in Accounting Policies																			
	Adjustments Related to Errors																			
	Other Restatements																			
	Restated Balances			90.000.000	4.828	958.787	-62.264.781	13.403.840	-466.956			348.092	3.692.471	-5.242.910	40.433.371	31.398.861	71.832.232			
	Transfers		30									-38.149	-5.204.761	5.242.910						
	Total Comprehensive Income (Loss)		37					4.830.152						5.570.038	10.400.190	2.498.411	12.898.601			
	Profit (loss)		30											5.570.038	5.570.038	2.498.411	8.068.449			
	Other Comprehensive Income (Loss)		37					4.830.152							4.830.152		4.830.152			
	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		30			57.694									57.694		57.694			
	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		30													-616.780	-616.780			
	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			90.000.000	4.828	1.016.481	-62.264.781	18.233.992	-466.956			309.943	-1.512.290	5.570.038	50.891.255	33.280.492	84.171.747			
		Statement of changes in equity (abstract)																		
		Statement of changes in equity (line items)																		
Equity at beginning of period			90.000.000	4.828	1.016.481	-62.264.781	18.233.992	-542.357			309.943	-1.550.439	13.792.671	59.000.338	33.675.488	92.675.826				
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			90.000.000	4.828	1.016.481	-62.264.781	18.233.992	-542.357			309.943	-1.550.439	13.792.671	59.000.338	33.675.488	92.675.826				
Transfers		30									111.693	13.680.978	-13.792.671							
Total Comprehensive Income (Loss)		37											-2.325.958	-2.325.958	-18.109.440	-20.435.398				
Profit (loss)		30											-2.325.958	-2.325.958	-18.109.440	-20.435.398				
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	30											17.470.265	17.470.265	17.470.265
	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	90.000.000	4.828	1.016.481	-62.264.781	18.233.992	-542.357			421.636	29.600.804	-2.325.958	74.144.645	15.566.048 89.710.693