

**LOKMAN HEKİM ENGÜRÜSAĞ SAĞLIK TURİZM EĞİTİM  
HİZMETLERİ VE İNŞAAT TAAHHÜT A.Ş.  
Financial Report  
Consolidated  
2021 - 4. 3 Monthly Notification**

General Information About Financial Statements

## Independent Audit Comment

Independent Audit Company	VEZİN BAĞIMSIZ DENETİM A.Ş.
Audit Type	Continuous
Audit Result	Positive

### CONVENIENCE TRANSLATION INTO ENGLISH OF CONSOLIDATED FINANCIAL

### STATEMENTS ORIGINALLY ISSUED IN TURKISH

### INDEPENDENT AUDITOR'S REPORT ON THE CONSOLIDATED

### FINANCIAL STATEMENTS OF LOKMAN HEKİM ENGÜRÜSAĞ SAĞLIK,

### TURİZM, EĞİTİM HİZMETLERİ VE

### İNŞAAT TAAHHÜT A.Ş. FOR 1 JANUARY – 31 DECEMBER 2021

To The Board of Directors of

Lokman Hekim Engürüsağ Sağlık, Turizm, Eğitim Hizmetleri ve İnşaat Taahhüt A.Ş.

#### **Opinion**

We have audited the Consolidated Financial Statements of the Lokman Hekim Engürüsağ Sağlık, Turizm, Eğitim Hizmetleri ve İnşaat Taahhüt Anonim Şirketi (the "Company") and its subsidiaries (collectively referred as the "Group") which comprise the statement of financial position as at 31 December 2021, and the consolidated statement of profit or loss, statement of other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at 31 December 2021, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards ("IFRS").

#### **Basis for Opinion**

We conducted our audit in accordance with Turkish Standards on Auditing issued by Public Oversight Accounting and Auditing Standards Authority of Turkey ("POA") and announcement of Capital Markets Board of Turkey ("CMB").

Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report.

We are independent of the Company in accordance with the International Ethics Standards Board for Professional Accountants' Code of Ethics for Professional Accountants ("IESBA Code") and have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### ***Key Audit Matters***

Based on our professional judgments, The Key Audit Matters are most important issues on auditing period's consolidated financial statements.

These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon and we do not provide a separate opinion on these matters.

<b><u>Key Audit Matters</u></b>	<b><u>How The Key Audit Matters Has Been Approached in the Audit Process</u></b>
<b>Reporting Revenue</b>	
<p>When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction shall be recognized by reference to the stage of completion of the transaction at the end of the reporting period.</p> <p>The amount of revenue arising from health services after taking into account the amount of any trade discounts and volume rebates, in exchange for health services, contains;</p> <ul style="list-style-type: none"> <li>- For the billed health services, the amount billed</li> <li>- For the ongoing patient cares, the cost based on the type of the services</li> </ul> <p>In this context, determining the period and when to recognize revenue have importance from the point of our audit.</p> <p>There are detailed explanations and the Company's accounting policies related to revenue in Note 2.2, Note 6 and Note 26.</p>	<p>After understanding the accounting policies and its codes of practice related to reporting revenue, the audit process we perform includes;</p> <ul style="list-style-type: none"> <li>- Considering the revenue process, the period of sales and payments have been checked.</li> <li>- The past operations related to Social Security Institution (SSI) and other insurance companies have been reviewed and the timing of recognizing the revenue into financial statements have been checked.</li> <li>- Both from MEDULA (SSI Automation System) and from Hospital Information Management System, with using substantive tests, we have focused on the revenue associated with unbilled but recognized by reference to the stage of completion of the ongoing health care services.</li> <li>- Income accruals from past periods and the bills belongs to current period are reviewed and have been tested whether the revenue is recognized correctly or not.</li> </ul> <p>As a result of the audit we perform related the revenue, we had no material findings.</p>

Key Audit Matters	How The Key Audit Matters Has Been Approached in the Audit Process
<b>Recoverable of Trade Receivables</b>	
<p>In accordance with the relevant provisions of TAS 16 "Tangible Assets" standard, the Company carries the lands, parcels and buildings at their fair values in its financial statements.</p> <p>As of December 31, 2021, as a result of the valuation made by an independent professional valuation firm, the total pre-tax value increase of tangible assets has been TRY 29,976,332. The revaluation increases of tangible assets, which are under shareholders' equity in the statement of financial position, are accounted for by deducting the deferred tax effect. The total value increase of investment properties is TRY 1,410,000.</p> <p>Applied valuation methods contain important estimations and assumptions. For these reasons, the subject of revaluation of the said land, parcels and buildings is an important issue for our independent audit.</p> <p>Explanations on the accounting policies and amounts of the Group's land and parcel, buildings and investment properties are in Notes 2.3, 10 and 12.</p>	<p>During our independent audit, the following audit procedures have been applied regarding the revaluation and impairment of land, buildings and investment properties;</p> <ul style="list-style-type: none"> <li>- Evaluation of the qualifications, competencies and impartiality of real estate appraisers appointed by the Group management,</li> <li>- Testing the suitability of the methods used by the appraisers in the valuation reports,</li> <li>- Checking the reconciliation of the values appraised by the valuation experts for the real estates in the valuation reports to the amounts explained in Notes 10 and 12,</li> <li>- Controlling the valuation practices and tax effects in accordance with the Tax Procedure Law in accordance with the Law No. 7326 on the Restructuring of Certain Receivables and Amending Certain Laws,</li> </ul> <p>As a result of these studies on revaluation of tangible assets and investment properties, we had no material findings.</p>

***Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements***

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Turkish Accounting Standards issued by the Public Oversight Accounting and Auditing Standards Authority ("POA"). This responsibility includes designing, implementing and maintaining the necessary internal control system in order to ensure that the financial statements are free from material misstatement resulting from errors and / or fraud and irregularities, making accounting estimates required by the circumstances and selecting appropriate accounting policies in order to ensure that they reflect the truth in an honest way.

In preparing the consolidated financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

#### ***Auditor's Responsibilities for the Audit of the Consolidated Financial Statements***

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing ("ISA") will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also;

- Identify and assess the risks of material misstatements of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures and the whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible of the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

**Report on Other Liabilities Arising from the Legislation**

1) In accordance with the fourth paragraph of Article 402 of the Turkish Commercial Code ("TCC"), no material issue has been found regarding the bookkeeping schedule of the Company for the period of 1 January - 31 December 2021 as to whether the financial statements do not conform to the provisions of the law and the Company's articles of incorporation for financial reporting.

2) In accordance with the fourth paragraph of Article 402 of the Turkish Commercial Code, the Board of Directors has made the required explanations within the scope of the audit and issued the requested documents.

3) The Auditor's Report on the Early Detection System of Risk and Committee organized in accordance with the fourth paragraph of Article 398 of the Turkish Commercial Code was presented to the Company's Board of Directors on February 17, 2022.

17 February 2022, Ankara

Vezin Bağımsız Denetim A.Ş.

Member Firm of HLB International

Fatma Zehra KOŞ

Auditor in Charge



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 31.12.2021	Previous Period 31.12.2020
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	10.616.227	8.326.487
Trade Receivables		71.968.454	64.151.911
Trade Receivables Due From Related Parties	29	6.121.297	5.565.435
Trade Receivables Due From Unrelated Parties	6	65.847.157	58.586.476
Other Receivables		2.875.652	1.442.201
Other Receivables Due From Related Parties	29	755.085	750.000
Other Receivables Due From Unrelated Parties	7	2.120.567	692.201
Inventories		20.584.408	19.664.250
Prepayments		13.727.012	13.560.982
Prepayments to Related Parties	29	4.763.666	4.160.301
Prepayments to Unrelated Parties	17	8.963.346	9.400.681
Current Tax Assets	16	187.621	
Other current assets	15	2.789.677	1.184.592
SUB-TOTAL		122.749.051	108.330.423
Total current assets		122.749.051	108.330.423
NON-CURRENT ASSETS			
Other Receivables	7	294.024	280.888
Biological assets	9	12.949.950	13.710.350
Investment property	12	7.810.000	6.400.000
Property, plant and equipment	10	211.759.480	158.320.751
Operational Lease Assets		6.996.869	8.187.113
Other property, plant and equipment		204.762.611	150.133.638
Right of Use Assets	10	37.254.197	44.470.129
Intangible assets and goodwill		23.359.845	23.231.455
Prepayments		20.161.440	17.702.157
Prepayments to Related Parties	29	19.809.945	17.408.357
Prepayments to Unrelated Parties	17	351.495	293.800
Deferred Tax Asset	27	40.610.212	17.240.161
Total non-current assets		354.199.148	281.355.891
Total assets		476.948.199	389.686.314
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	14.323.616	23.065.812
Current Borrowings From Unrelated Parties		14.323.616	23.065.812
Bank Loans		5.980.000	14.051.437
Lease Liabilities		7.419.551	7.662.220
Other short-term borrowings		924.065	1.352.155
Current Portion of Non-current Borrowings	5	48.276.588	43.114.594
Trade Payables		59.029.566	40.161.867
Trade Payables to Related Parties	29	5.655.750	3.353.953
Trade Payables to Unrelated Parties	6	53.373.816	36.807.914
Employee Benefit Obligations		10.005.033	7.170.290
Other Payables		13.678.241	17.219.270
Other Payables to Related Parties	29	13.039.164	16.100.829
Other Payables to Unrelated Parties	7	639.077	1.118.441
Deferred Income Other Than Contract Liabilities	17	3.479.816	666.552
Current provisions	13	1.988.337	1.770.560
Other Current Liabilities	15	12.269.990	13.074.428
SUB-TOTAL		163.051.187	146.243.373
Total current liabilities		163.051.187	146.243.373
NON-CURRENT LIABILITIES			
Long Term Borrowings	5	73.062.059	99.856.264
Long Term Borrowings From Unrelated Parties		73.062.059	99.856.264
Bank Loans		45.408.659	62.128.468
Lease Liabilities		25.978.320	35.142.023
Other long-term borrowings		1.675.080	2.585.773
Deferred Income Other Than Contract Liabilities	17	1.017.562	1.707.314

Non-current provisions		16.136.678	5.051.409
Non-current provisions for employee benefits	14	16.136.678	5.051.409
Current Tax Liabilities	16	2.486.057	6.882.559
Total non-current liabilities		92.702.356	113.497.546
Total liabilities		255.753.543	259.740.919
EQUITY			
Equity attributable to owners of parent		182.406.715	102.775.301
Issued capital		36.000.000	24.000.000
Treasury Shares (-)		-7.153.976	-2.942.181
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		41.363.361	19.135.061
Gains (Losses) on Revaluation and Remeasurement		41.363.361	19.135.061
Increases (Decreases) on Revaluation of Property, Plant and Equipment		49.500.981	22.522.283
Gains (Losses) on Remeasurements of Defined Benefit Plans		-8.137.620	-3.387.222
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		3.482.813	2.790.957
Exchange Differences on Translation		3.482.813	2.790.957
Restricted Reserves Appropriated From Profits		14.076.101	8.126.027
Prior Years' Profits or Losses		24.418.878	27.414.449
Current Period Net Profit Or Loss		70.219.538	24.250.988
Non-controlling interests		38.787.941	27.170.094
Total equity		221.194.656	129.945.395
Total Liabilities and Equity		476.948.199	389.686.314



# Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2021 - 31.12.2021	Previous Period 01.01.2020 - 31.12.2020
<b>Statement of Profit or Loss and Other Comprehensive Income</b>			
<b>PROFIT (LOSS)</b>			
Revenue	20	453.454.826	316.730.031
Cost of sales		-339.129.424	-246.450.141
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		114.325.402	70.279.890
GROSS PROFIT (LOSS)		114.325.402	70.279.890
General Administrative Expenses	21	-18.803.083	-13.450.452
Marketing Expenses	21	-6.493.087	-3.530.366
Other Income from Operating Activities	22	5.464.205	5.048.442
Other Expenses from Operating Activities	23	-16.595.487	-8.772.508
PROFIT (LOSS) FROM OPERATING ACTIVITIES		77.897.950	49.575.006
Investment Activity Income	24	1.755.367	316.851
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		79.653.317	49.891.857
Finance income	25	6.262.188	4.733.842
Finance costs	26	-24.817.594	-18.182.125
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		61.097.911	36.443.574
Tax (Expense) Income, Continuing Operations		20.739.474	-6.654.395
Current Period Tax (Expense) Income		-4.416.633	-2.333.417
Deferred Tax (Expense) Income		25.156.107	-4.320.978
PROFIT (LOSS) FROM CONTINUING OPERATIONS		81.837.385	29.789.179
PROFIT (LOSS)		81.837.385	29.789.179
<b>Profit (loss), attributable to [abstract]</b>			
Non-controlling Interests		11.617.847	5.538.191
Owners of Parent		70.219.538	24.250.988
<b>Earnings per share [abstract]</b>			
<b>Earnings per share [line items]</b>			
<b>Basic earnings per share</b>			
Basic Earnings (Loss) Per Share from Continuing Operations			
Hisse Başına Kazanç		1,95054000	0,67364000
<b>Diluted Earnings Per Share</b>			
<b>OTHER COMPREHENSIVE INCOME</b>			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		31.729.096	-1.317.298
Gains (Losses) on Revaluation of Property, Plant and Equipment		26.978.698	
Gains (Losses) on Remeasurements of Defined Benefit Plans		5.961.976	-1.688.843
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-1.211.578	371.545
Current Period Tax (Expense) Income		-1.211.578	371.545
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-691.856	-1.887.259
Exchange Differences on Translation		-691.856	-1.887.259
<b>OTHER COMPREHENSIVE INCOME (LOSS)</b>		<b>31.037.240</b>	<b>-3.204.557</b>
<b>TOTAL COMPREHENSIVE INCOME (LOSS)</b>		<b>112.874.625</b>	<b>26.584.622</b>
<b>Total Comprehensive Income Attributable to</b>			
Non-controlling Interests		11.617.847	5.538.191
Owners of Parent		101.256.778	21.046.431

## Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2021 - 31.12.2021	Previous Period 01.01.2020 - 31.12.2020
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>		<b>74.587.766</b>	<b>64.709.519</b>
Profit (Loss)		70.219.538	24.250.988
<b>Adjustments to Reconcile Profit (Loss)</b>		<b>8.390.361</b>	<b>30.080.296</b>
Adjustments for depreciation and amortisation expense	10 11	24.934.346	19.027.874
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-616.740	-1.357.439
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	6	-616.740	-1.357.439
Adjustments for provisions		11.085.269	-1.055.609
Adjustments for (Reversal of) Provisions Related with Employee Benefits	14	11.085.269	-1.055.609
Adjustments for Interest (Income) Expenses		614.419	392.533
Adjustments for interest expense	26	614.419	392.533
Adjustments for unrealised foreign exchange losses ( gains)	16	691.856	1.887.259
Adjustments for fair value losses (gains)		-1.410.000	
Adjustments for Fair Value Losses (Gains) of Investment Property	12	-1.410.000	
Adjustments for Tax (Income) Expenses	27	-26.367.685	4.658.745
Other adjustments for non-cash items		-541.104	6.526.933
<b>Changes in Working Capital</b>		<b>6.291.547</b>	<b>13.367.267</b>
Adjustments for decrease (increase) in trade accounts receivable		-7.955.194	-650.653
Decrease (Increase) in Trade Accounts Receivables from Related Parties	29	-555.862	-4.847.923
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	6	-7.399.332	4.197.270
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-1.614.882	1.370.907
Decrease (Increase) in Other Related Party Receivables Related with Operations	29	-1.590.130	1.452.863
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	7	-24.752	-81.956
Adjustments for decrease (increase) in inventories	8	-159.758	3.757.486
Decrease (Increase) in Prepaid Expenses	17	-2.567.618	-13.179.346
Adjustments for increase (decrease) in trade accounts payable		18.512.866	-480.273
Increase (Decrease) in Trade Accounts Payables to Related Parties	29	2.321.797	1.233.483
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	6	16.191.069	-1.713.756
Increase (Decrease) in Employee Benefit Liabilities	18	2.776.584	-1.714.781
Adjustments for increase (decrease) in other operating payables		-490.087	19.364.587
Increase (Decrease) in Other Operating Payables to Related Parties	29	-10.723	18.863.407
Increase (Decrease) in Other Operating Payables to Unrelated Parties	7	-479.364	501.180
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	17	2.813.264	-140.360
Other Adjustments for Other Increase (Decrease) in Working Capital		-5.023.628	5.039.700
Decrease (Increase) in Other Assets Related with Operations	15	-1.850.401	2.747.813
Increase (Decrease) in Other Payables Related with Operations	15	-3.173.227	2.291.887
<b>Cash Flows from (used in) Operations</b>		<b>84.901.446</b>	<b>67.698.551</b>
Dividends paid		-10.313.680	-2.989.032
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>		<b>-41.309.200</b>	<b>-45.171.684</b>
Proceeds from sales of property, plant, equipment and intangible assets		3.138.084	4.704.017
Proceeds from sales of property, plant and equipment	10	3.138.084	
Proceeds from sales of intangible assets	11		4.704.017
Purchase of Property, Plant, Equipment and Intangible Assets		-44.447.284	-49.875.701
Purchase of property, plant and equipment	10	-44.447.284	-49.875.701

CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-30.988.826	-18.384.968
Proceeds from borrowings	5	92.876.474	88.443.990
Proceeds from Loans		92.876.474	88.443.990
Repayments of borrowings		-114.458.928	-97.431.261
Loan Repayments	5	-114.458.928	-97.431.261
Other inflows (outflows) of cash	5	-9.406.372	-9.397.697
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		2.289.740	1.152.867
Net increase (decrease) in cash and cash equivalents		2.289.740	1.152.867
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		8.326.487	7.173.620
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		10.616.227	8.326.487



Current Period 01.01.2021 - 31.12.2021											-9.296.485		-9.296.485		-9.296.485
	Decrease through Other Distributions to Owners														
	Increase (Decrease) through Treasury Share Transactions														
	Increase (Decrease) through Share-Based Payment Transactions			-4.211.795						4.211.795	-4.211.795		-4.211.795		-4.211.795
	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						691.856						691.856		691.856
	Increase (decrease) through other changes, equity					-5.961.976							-5.961.976		-5.961.976
	Equity at end of period		36.000.000	-7.153.976	49.500.981	-8.137.620	3.482.813			14.076.101	24.418.878	70.219.538	182.406.715	38.787.941	221.194.656