

ŞEKER FAKTORİNG A.Ş.
Financial Institutions Financial Report
Unconsolidated
2016 - 4. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Comment

Independent Audit Company	AKİS BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Continuous
Audit Result	Positive

BAĞIMSIZ DENETÇİ RAPORU

Şeker Faktoring Anonim Şirketi Yönetim Kurulu'na,

Finansal Tablolara İlişkin Rapor

Şeker Faktoring Anonim Şirketi'nin ("*Şirket*") 31 Aralık 2016 tarihli finansal durum tablosu ile aynı tarihte sona eren hesap dönemine ait; kar veya zarar, kar veya zarar ve diğer kapsamlı gelir tablosu, özkaynak değişim tablosu ve nakit akış tablosu ile önemli muhasebe politikalarını özetleyen dipnotlar ve diğer açıklayıcı notlardan oluşan ilişikteki finansal tablolarını denetlemiş bulunuyoruz.

Yönetimin Finansal Tablolara İlişkin Sorumluluğu

Şirket yönetimi; finansal tabloların 24 Aralık 2013 tarih ve 28861 sayılı Resmi Gazete'de yayımlanan Finansal Kiralama, Faktoring ve Finansman Şirketlerince Uygulanacak Tekdüzen Hesap Planı ve İzahnamesi Hakkında Tebliğ ile Finansal Kiralama, Faktoring ve Finansman Şirketlerinin Muhasebe Uygulamaları ile Finansal Tabloları Hakkında Yönetmelik, tebliğ ve genelgeleri ile Bankacılık Düzenleme ve Denetleme Kurumu tarafından yapılan açıklamaları ve bunlar ile düzenlenmeyen konularda Türkiye Muhasebe Standartları hükümlerini içeren; "BDDK Muhasebe ve Finansal Raporlama Mevzuatı" na uygun olarak hazırlanmasından, gerçeğe uygun bir biçimde sunumundan ve hata veya hile kaynaklı önemli yanlışlık içermeyen finansal tabloların hazırlanmasını sağlamak için gerekli gördüğü iç kontrolden sorumludur.

Bağımsız Denetçinin Sorumluluğu

Sorumluluğumuz, yaptığımız bağımsız denetime dayanarak, bu finansal tablolar hakkında görüş vermektir. Yaptığımız bağımsız denetim, Kamu Gözetimi, Muhasebe ve Denetim Standartları Kurumu tarafından yayımlanan Türkiye Denetim Standartları'nın bir parçası olan Bağımsız Denetim Standartları'na uygun olarak yürütülmüştür. Bu standartlar, etik hükümlere uygunluk sağlanmasını ve bağımsız denetimin, finansal tabloların önemli yanlışlık içerip içermediğine dair makul güvence elde etmek üzere planlanarak yürütülmesini gerektirmektedir. Bağımsız denetim, finansal tablolardaki tutar ve açıklamalar hakkında denetim kanıtı elde etmek amacıyla denetim prosedürlerinin uygulanmasını içerir. Bu prosedürlerin seçimi, finansal tablolardaki hata veya hile kaynaklı "önemli yanlışlık" risklerinin değerlendirilmesi de dâhil, bağımsız denetçinin mesleki muhakemesine dayanır. Bağımsız denetçi risk değerlendirmelerini yaparken, şartlara uygun denetim prosedürlerini tasarlamak amacıyla, işletmenin finansal tablolarının hazırlanması ve gerçeğe uygun sunumuyla ilgili iç kontrolü değerlendirir, ancak bu değerlendirme, işletmenin iç kontrolünün etkinliğine ilişkin bir görüş verme amacı taşımaz. Bağımsız denetim, bir bütün olarak finansal tabloların sunumunun değerlendirilmesinin yanı sıra, işletme yönetimi tarafından kullanılan muhasebe politikalarının uygunluğunun ve yapılan muhasebe tahminlerinin makul olup olmadığının değerlendirilmesini de içerir.

Bağımsız denetim sırasında elde ettiğimiz bağımsız denetim kanıtlarının, görüşümüzün oluşturulması için yeterli ve uygun bir dayanak oluşturduğuna inanıyoruz.

Görüş

Görüşümüze göre finansal tablolar, Şeker Faktoring Anonim Şirketi'nin 31 Aralık 2016 tarihi itibarıyla finansal durumunu ve aynı tarihte sona eren hesap dönemine ait finansal performansını ve nakit akışlarını, BDDK Muhasebe ve Finansal Raporlama Mevzuatı'na uygun olarak tüm önemli yönleriyle gerçeğe uygun bir biçimde sunmaktadır.

1) Türk Ticaret Kanunu'nun ("TTK")'nın 402'nci maddesinin dördüncü fıkrası uyarınca Şirket'in 1 Ocak – 31 Aralık 2016 hesap döneminde defter tutma düzeninin, TTK ile Şirket esas sözleşmesinin finansal raporlamaya ilişkin hükümlerine uygun olmadığına dair önemli bir hususa rastlanmamıştır.

Akis Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik A.Ş.

Orhan Akova, SMMM

28 Şubat 2017

İstanbul, Türkiye

Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 31.12.2016			Previous Period 31.12.2015		
		TL	FC	Total	TL	FC	Total
Statement of Financial Position (Balance Sheet)							
ASSET ITEMS							
CASH, CASH EQUIVALENTS AND BALANCES AT CENTRAL BANK	4	1	0	1	6	0	6
FINANCIAL ASSETS DESIGNATED AT FAIR VALUE THROUGH PROFIT OR LOSS (Net)		0	0	0	0	0	0
Financial Assets Held For Trading		0	0	0	0	0	0
Financial Assets Designated at Fair Value Through Profit or Loss		0	0	0	0	0	0
Derivatives Classified As Financial Assets Held For Trading		0	0	0	0	0	0
BANKS	4	290	0	290	372	0	372
RECEIVABLES FROM REVERSE REPOR TRANSACTIONS		0	0	0	0	0	0
AVAILABLE FOR SALE FINANCIAL ASSETS (Net)	5	361	0	361	361	0	361
FACTORING RECEIVABLES	6	279.079	0	279.079	295.031	0	295.031
Discounted Factoring Receivables		253.438	0	253.438	280.140	0	280.140
Domestic		258.628	0	258.628	290.411	0	290.411
Foreign		0	0	0		0	0
Unearned Income (-)		-5.190	0	-5.190	-10.271	0	-10.271
Other Factoring Receivables		25.641	0	25.641	14.891	0	14.891
Domestic		25.641	0	25.641	14.891	0	14.891
Foreign		0	0	0	0	0	0
FINANCIAL LOANS		0	0	0	0	0	0
Consumer loans		0	0	0	0	0	0
Credit Cards		0	0	0	0	0	0
Installment Commercial Loans		0	0	0	0	0	0
LEASING TRANSACTIONS		0	0	0	0	0	0
Receivables From Leasing Transactions		0	0	0	0	0	0
Finance lease receivables		0	0	0	0	0	0
Operating Lease Receivables		0	0	0	0	0	0
Unearned Income (-)		0	0	0	0	0	0
Leased Construction in Progress		0	0	0	0	0	0
Advances Given for Lease Transactions		0	0	0	0	0	0
OTHER RECEIVABLES	8	5.634	0	5.634	4.513	0	4.513
NON-PERFORMING RECEIVABLES	6	35.887	0	35.887	14.616	0	14.616
Non-Performing Factoring Receivables		61.404	0	61.404	54.631	0	54.631
Non-Performing Financial Loans		0	0	0	0	0	0
Non-Performing Leasing Receivables		0	0	0	0	0	0

Specific Provisions (-)		-25.517	0	-25.517	-40.015	0	-40.015
DERIVATIVE FINANCIAL ASSETS HELD FOR CASH FLOW HEDGES		0	0	0	0	0	0
Fair Value Hedges		0	0	0	0	0	0
Cash Flow Hedges		0	0	0	0	0	0
Hedge of Net Investments In A Foreign Operation		0	0	0	0	0	0
HELD TO MATURITY INVESTMENTS (Net)		0	0	0	0	0	0
INVESTMENTS IN SUBSIDIARIES (Net)		0	0	0	0	0	0
INVESTMENTS IN ASSOCIATES (Net)		0	0	0	0	0	0
JOINT VENTURES (Net)		0	0	0	0	0	0
TANGIBLE ASSETS (Net)	9	32.755	0	32.755	18.924	0	18.924
INTANGIBLE ASSETS AND GOODWILL (Net)	10	27	0	27	31	0	31
Goodwill		0	0	0	0	0	0
Other		27	0	27	31	0	31
PREPAYMENTS	11	346	0	346	257	0	257
CURRENT TAX ASSETS	20	155	0	155	0	0	0
DEFERRED TAX ASSET	12	7.761	0	7.761	3.363	0	3.363
OTHER ASSETS	13	6.044	33	6.077	11	0	11
SUBTOTAL		368.340	33	368.373	337.485	0	337.485
ASSETS CLASSIFIED AS HELD FOR SALE AND DISCONTINUED OPERATIONS (NET)		2.010	0	2.010	0	0	0
Held for Sale		2.010	0	2.010	0	0	0
Non-Current Assets From Discontinued Operations		0	0	0	0	0	0
TOTAL ASSETS		370.350	33	370.383	337.485	0	337.485
LIABILITY AND EQUITY ITEMS							
DERIVATIVE FINANCIAL LIABILITIES HELD FOR TRADING		0	0	0	0	0	0
LOANS RECEIVED	14	225.864	0	225.864	288.470	0	288.470
FACTORING PAYABLES	17	503	0	503	739	0	739
LEASE PAYABLES	15	7.650	15.013	22.663	7.260	0	7.260
Finance Lease Payables		10.885	16.497	27.382	8.861	0	8.861
Operating Lease Payables		0	0	0	0	0	0
Other		0	0	0	0	0	0
Deferred Finance Lease Expenses (-)		-3.235	-1.484	-4.719	-1.601	0	-1.601
MARKETABLE SECURITIES (Net)	16	62.849	0	62.849	0	0	0
Bills		62.849	0	62.849	0	0	0
Asset-backed Securities		0	0	0	0	0	0
Bonds		0	0	0	0	0	0
OTHER PAYABLES	17	5.029	0	5.029	169	0	169
OTHER LIABILITIES	17	15	0	15	3	0	3
DERIVATIVE FINANCIAL LIABILITIES HELD FOR CASH FLOW HEDGES		0	0	0	0	0	0
Fair Value Hedges		0	0	0	0	0	0
Cash Flow Hedges		0	0	0	0	0	0
Hedges of Net Investments In Foreign Operation		0	0	0	0	0	0
TAXES PAYABLE	18	630	0	630	723	0	723
PROVISIONS FOR LIABILITIES AND EXPENSES	19	979	0	979	1.004	0	1.004
Provision for Restructuring		0	0	0	0	0	0
Reserves For Employee Benefits		802	0	802	463	0	463
Other provisions		177	0	177	541	0	541
DEFERRED INCOME		0	0	0	0	0	0
CURRENT TAX LIABILITIES	20	0	0	0	212	0	212

DEFERRED TAX LIABILITY		0	0	0	0	0	0
SUBORDINATED DEBT		0	0	0	0	0	0
SUBTOTAL		303.519	15.013	318.532	298.580	0	298.580
LIABILITIES RELATED TO ASSETS HELD FOR SALE AND DISCONTINUED OPERATIONS (Net)		0	0	0	0	0	0
Held For Sale		0	0	0	0	0	0
Related to Discontinued Operations		0	0	0	0	0	0
EQUITY		51.851	0	51.851	38.905	0	38.905
Issued capital	21	50.000	0	50.000	20.000	0	20.000
Capital Reserves		0	0	0	0	0	0
Equity Share Premiums		0	0	0	0	0	0
Share Cancellation Profits		0	0	0	0	0	0
Other Capital Reserves		0	0	0	0	0	0
Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss		-132	0	-132	6.993	0	6.993
Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss		0	0	0	0	0	0
Profit Reserves	23	6.912	0	6.912	8.315	0	8.315
Legal Reserves		1.999	0	1.999	1.881	0	1.881
Statutory Reserves		0	0	0	0	0	0
Extraordinary Reserves		4.913	0	4.913	6.434	0	6.434
Other Profit Reserves		0	0	0	0	0	0
Profit or Loss	35	-4.929	0	-4.929	3.597	0	3.597
Prior Years' Profits or Losses		0	0	0	0	0	0
Current Period Net Profit Or Loss		-4.929	0	-4.929	3.597	0	3.597
Non-controlling interests		0	0	0	0	0	0
TOTAL EQUITY AND LIABILITIES		355.370	15.013	370.383	337.485	0	337.485

STATEMENT OF OFF-BALANCE SHEET ITEMS

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 31.12.2016			Previous Period 31.12.2015		
		TL	FC	Total	TL	FC	Total
OFF-BALANCE SHEET ITEMS							
OFF-BALANCE SHEET ITEMS							
IRREVOCABLE FACTORING TRANSACTIONS		0	0	0	0	0	0
REVOCABLE FACTORING TRANSACTIONS	6	350.234	0	350.234	366.357		366.357
COLLATERALS RECEIVED	6	4.323.867	4.284	4.328.151	3.201.004	5.656	3.206.660
COLLATERALS GIVEN	25	0	0	0	10.665	0	10.665
COMMITMENTS	26	28.714	0	28.714	12.434		12.434
Irrevocable Commitments		28.714	0	28.714	12.434		12.434
Revocable Commitments		0	0				
Lease Commitments		0	0				
Finance Lease Commitments		0	0				
Operational Lease Commitments		0	0				
Other Revocable Commitments		0	0				
DERIVATIVE FINANCIAL INSTRUMENTS		0	0	0	0	0	0
Derivative Financial Instruments Held For Hedging		0	0				
Fair Value Hedges		0	0				
Cash Flow Hedges		0	0				
Hedges of Net Investment in Foreign Operations		0	0				
Derivative Financial Instruments Held For Trading		0	0				
Forward Buy or Sell Transactions		0	0				
Swap Purchases or Sales		0	0				
Option Purchases or Sales		0	0				
Futures Purchases or Sales		0	0				
Other		0	0				
ITEMS HELD IN CUSTODY	6	3.974.145	5.535	3.979.680	3.219.282	10.924	3.230.206
TOTAL OFF-BALANCE SHEET ITEMS		8.676.960	9.819	8.686.779	6.809.742	16.580	6.826.322

Profit or loss [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2016 - 31.12.2016	Previous Period 01.01.2015 - 31.12.2015
Profit or loss [abstract]			
OPERATING INCOME		45.730	58.547
FACTORING INCOME	28	45.730	58.547
Factoring Interest Income		39.307	49.541
Discounted		36.676	47.081
Other		2.631	2.460
Factoring Fee and Commission Income		6.423	9.006
Discounted		5.884	8.356
Other		539	650
INCOME FROM FINANCING LOANS		0	0
Interest Income From Financing Loans		0	0
Fee and Commission Income From Financing Loans		0	0
LEASE INCOME		0	0
Finance Lease Income		0	0
Operational Lease Income		0	0
Fee and Commission Income From Lease Operations		0	0
FINANCE COST (-)	29	-42.954	-38.893
Interest Expenses on Funds Borrowed		-33.919	-37.559
Interest Expenses On Factoring Payables		0	0
Financial Lease Expenses		-1.891	-1.162
Interest Expenses on Securities Issued		-6.098	0
Other Interest Expense		0	0
Fees and Commissions Paid		-1.046	-172
GROSS PROFIT (LOSS)		2.776	19.654
OPERATING EXPENSES (-)	30	-12.364	-10.976
Personnel Expenses		-8.273	-7.819
Provision Expense for Employment Termination Benefits		-94	-82
Research and development expense		0	0
General Operating Expenses		-3.997	-3.075
Other		0	0
GROSS OPERATING PROFIT (LOSS)		-9.588	8.678
OTHER OPERATING INCOME	31	14.763	655
Interest Income on Banks		111	0
Interest Income on Reverse Repurchase Agreements		0	0
Interest Income on Marketable Securities Portfolio		0	179
Financial Assets Held for Trading		0	179
Financial Assets Designated At Fair Value Through Profit and Loss		0	0
Financial Assets Available for Sale		0	0
Held to Maturity Investments		0	0
Dividend Income		0	0
Gains Arising from Capital Markets Transactions		0	0
Derivative Financial Transactions		0	0
Other		0	0
Foreign Exchange Gains		10	0
Other		14.642	476
SPECIFIC PROVISION FOR DOUBTFUL RECEIVABLES (-)	32	-14.313	-5.225
OTHER OPERATING EXPENSES (-)	33	-123	-95
Impairment in Value of Securities		0	0
Impairment in Value of Financial Assets Designated at Fair Value Through Profit and Loss		0	0
Impairment in Value of Financial Assets Available For Sale		0	0
Impairment in Value of Held to Maturity Investments		0	0
Impairment in Value of Non-Current Assets		0	0
Impairment in Value of Tangible Assets		0	0
Impairment in Value of Assets Held for Sale and Assets Related to Discontinued Operations		0	0
Impairment in Value of Goodwill		0	0
Impairment in Value of Other Intangible Assets		0	0
Impairment in Value of Associates, Subsidiaries and Joint Ventures		0	0
Loss Arising from Derivative Financial Transaction		0	0
Foreign Exchange Losses		-81	0

Other		-42	-95
NET OPERATING PROFIT (LOSS)		-9.261	4.013
AMOUNT IN EXCESS RECORDED AS GAIN AFTER MERGER		0	0
NET MONETARY POSITION GAIN (LOSS)		0	0
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-9.261	4.013
TAX PROVISION FOR CONTINUING OPERATIONS (+/-)	34	4.332	-416
Current Tax Provision		0	-1.670
Expense Effect of Deferred Tax		0	0
Income Effect of Deferred Tax		4.332	1.254
NET PERIOD PROFIT (LOSS) FROM CONTUNUING OPERATIONS		-4.929	3.597
INCOME ON DISCONTINUED OPERATIONS		0	0
Income on Assets Held for Sale		0	0
Subsidiaries, Associates and Joint Ventures Sales Gains		0	0
Other Income on Discontinued Operations		0	0
EXPENSES ON DISCONTINUED OPERATIONS (-)		0	0
Expense on Assets Held for Sale		0	0
Subsidiaries, Associates and Joint Ventures Sales Losses		0	0
Other Expenses on Discontinued Operations		0	0
PROFIT (LOSS) ON DISCONTINUED OPERATIONS BEFORE TAX		0	0
TAX PROVISION FOR DISCONTINUED OPERATIONS (+/-)		0	0
Current Tax Provision		0	0
Expense Effect of Deferred Tax		0	0
Income Effect of Deferred Tax		0	0
NET PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS		0	0
NET PROFIT (LOSS)		-4.929	3.597
PROFIT (LOSS), ATTRIBUTABLE TO NON-CONROLLING INTERESTS		0	0
PROFIT (LOSS) ATTRIBUTABLE TO OWNERS OF PARENT		-4.929	3.597
Profit (loss) per share			
Profit (Loss) per Share			
EARNINGS (LOSS) PER SHARE			
DILUTED EARNINGS (LOSS) PER SHARE			

Statement of Other Comprehensive Income

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2016 - 31.12.2016	Previous Period 01.01.2015 - 31.12.2015
Statement of Other Comprehensive Income			
PROFIT (LOSS)		-4.929	3.597
OTHER COMPREHENSIVE INCOME		-7.125	3.618
Other Comprehensive Income that will not be Reclassified to Profit or Loss	22	-7.125	3.618
Gains (Losses) on Revaluation of Property, Plant and Equipment		-6.999	3.580
Gains (Losses) on Remeasurements of Defined Benefit Plans		-192	57
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		66	-19
Deferred Tax (Expense) Income		66	-19
Items That Will Be Reclassified To Profit or Loss		0	0
Total comprehensive income		-12.054	7.215

Statement of cash flows [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2016 - 31.12.2016	Previous Period 01.01.2015 - 31.12.2015
Statement of cash flows [abstract]			
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating Profit (Loss) Before Changes in Operating Assets and Liabilities		-22.935	13.124
Interest Received and Lease Income		33.261	51.844
Interest Paid and Lease Payments		-33.096	-35.261
Lease Expenses		-1.891	-1.162
Dividends received		0	0
Fees and Commissions Received		6.003	8.950
Other Gains		0	237
Collections from Previously Written Off Loans and Other Receivables		867	418
Cash Payments to Personnel and Service Suppliers		-8.220	-7.302
Taxes Paid		0	-1.458
Other	36	-19.859	-3.142
Changes in Operating Assets and Liabilities		-81.497	-9.852
Net (Increase) Decrease in Factoring Receivables		-120	-62.903
Net (Increase) Decrease in Financing Loans		-3.006	-4.316
Net (Increase) Decrease in Receivables From Leasing Transactions		-236	147
Net (Increase) Decrease in Other Assets		-16.930	-2.127
Net Increase (Decrease) in Factoring Payables		-61.538	60.014
Net Increase (Decrease) in Lease Payables		0	0
Net Increase (Decrease) in Funds Borrowed		333	-667
Cash flows from (used in) operating activities		-104.432	3.272
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Cash Paid for Purchase of Subsidiaries, Associates and Joint Ventures		0	0
Cash Obtained From Sale of Subsidiaries, Associates and Joint Ventures		0	0
Tangible And Intangible Asset Purchases	9	-406	-87
Sale of Tangible Intangible Assets	9	31.568	0
Purchase of Financial Assets Available for Sale		0	0
Sale of Financial Assets Available for Sale		0	0
Purchase of Investment Securities Held to Maturity		0	0
Sale of Investment Securities Held to Maturity		0	0
Other	10	-17	-25
Net Cash Flows from (used in) Investing Activities		31.145	-112
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Cash Obtained from Loans and Securities Issued		60.214	0
Cash Outflow Arised From Loans and Securities Issued		-3.463	0
Equity Instruments Issued		25.000	0
Dividends paid		0	-2.600
Payments of finance lease liabilities		-8.551	-383
Other		0	0
Net cash flows from (used in) financing activities		73.200	-2.983
Effect of Change in Foreign Exchange Rate on Cash and Cash Equivalents		0	0
Net Increase (Decrease) in Cash and Cash Equivalents		-87	177
Cash and Cash Equivalents at Beginning of the Period	4	378	201
Cash and Cash Equivalents at End of the Period	4	291	378



Statement of Changes in Equity

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

		Footnote Reference	Issued capital [member]	Capital Reserves	Share premium [member]	Share Cancellation Profit	Other Capital Reserves	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			Profit Reserves	Legal Reserves	Statutory Reserves	Extraordinary Reserves	Other Profit Reserves	Current Period Net Profit Or Loss	Prior Years' Profits or Losses	Net Profit Or Loss	Non-controlling interests [member]	Equity [member]
								Tangible and Intangible Assets Accumulated Revaluation Increases / Decreases	Accumulated Gains or Losses on Remeasurements of Defined Benefit Plans	Other (Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss and OtherAccumulated Amounts of Other Comprehensive Income that will not be Reclassified to Profit or Loss)	Reserve of Exchange Differences on Translation	Accumulated Gains and Losses on Remeasuring and/or Reclassification Adjustments on Available-for-Sale Financial Assets	Other (Accumulated Gains or Losses on Cash Flow Hedges, Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss and Other Accumulated Amounts of Other Comprehensive Income that will be Reclassified to Profit or Loss)										
Previous Period 01.01.2015 - 31.12.2015	Statement of Changes in Equity																						
	Statement of Changes in Equity																						
	Equity at beginning of period	21	16.000					3.398	-23					7.310	1.333		5.977		7.605	7.605			34.290
	Increase or Decrease Required by TAS 8																						
	Effect Of Corrections																						
	Effect Of Changes In Accounting Policy																						
	Adjusted Beginning Balance	21	16.000					3.398	-23					7.310	1.333		5.977		7.605	7.605			34.290
	Total Comprehensive Income (Loss)	22						3.573	45														3.618
	Cash Capital Increase																						
	Capital Increase Through Internal Reserves		4.000											-4.000			-4.000						
	Inflation Adjustments to Paid-in Capital																						
	Convertible Bonds																						
	Subordinated Debt																						
	Increase (decrease) through other changes, equity																						
	Profit (loss) for the Period																		3.597	3.597			3.597
	Profit Distributions	24	0											5.005	548		4.457		-7.605	-	7.605		-2.600
	Dividends Paid																		-2.600	-	2.600		-2.600
Transfers To Reserves													5.005	548		4.457		-5.005	-	5.005			
Other																							
Equity at end of period		20.000					6.971	22					8.315	1.881		6.434		3.597	3.597			38.905	
Current Period 01.01.2016 - 31.12.2016	Statement of Changes in Equity																						
	Statement of Changes in Equity																						
	Equity at beginning of period	21	20.000					6.971	22					8.315	1.881		6.434		3.597	3.597			38.905
	Increase or Decrease Required by TAS 8																						
	Effect Of Corrections																						
	Effect Of Changes In Accounting Policy																						
	Adjusted Beginning Balance	21	20.000					6.971	22					8.315	1.881		6.434		3.597	3.597			38.905
	Total Comprehensive Income (Loss)	22						-6.971	-154														-7.125
	Cash Capital Increase		25.000																				25.000
	Capital Increase Through Internal Reserves		5.000											-5.000			-5.000						
	Inflation Adjustments to Paid-in Capital																						
	Convertible Bonds																						
	Subordinated Debt																						
	Increase (decrease) through other changes, equity																						
	Profit (loss) for the Period																		-4.929	-	4.929		-4.929
	Profit Distributions	24												3.597	118		3.479		-3.597	-	3.597		
	Dividends Paid																						
	Transfers To Reserves													3.597	118		3.479		-3.597	-	3.597		
	Other																						
Equity at end of period		50.000					0	-132					6.912	1.999		4.913		-4.929	-	4.929		51.851	