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KAMUYU AYDINLATMA PLATFORMU

SMART GÜNEŞ ENERJİSİ TEKNOLOJİLERİ ARAŞTIRMA GELİŞTİRME ÜRETİM SANAYİ VE TİCARET A.Ş.

Financial Report
Consolidated
2022 - 2. 3 Monthly Notification

General Information About Financial Statements

MERKEZİ KAYIT İSTANBUL

Independet Audit Comment

Independent Audit Company	EREN BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

SMART GÜNEŞ ENERJİSİ TEKNOLOJİLERİ

AR-GE ÜRETİM SANAYİ VE TİCARET A.Ş.

V E B A Ğ L I O R T A K L I K L A R I
SINIRLI DENETİM RAPORU

Smart Güneş Enerjisi Teknolojileri Ar-Ge Üretim Sanayi ve Ticaret A.Ş.

Yönetim Kurulu Başkanlığı'na

Ara Dönem Kosnolide Finansal Tabloların Bağımsız Denetimi

Giriş

Smart Güneş Enerjisi Teknolojileri Ar-Ge Üretim Sanayi ve Ticaret A.Ş. ("Şirket") ve bağlı ortaklıkları (hepsi birlikte "Grup" olarak anılacaktır) 30.06.2022 tarihli ilişikteki ara dönem konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait konsolide kâr veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34, Ara Dönem Finansal Raporlama Standardı'na ("TMS 34") uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

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 vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem konsolide finansal bilgilerin, Grup'un 30.06.2022 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının TMS 34'e uygun olarak, tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

EREN Bağımsız Denetim A.Ş.

Member Firm of Grant Thornton International

Nazım Hikmet

Sorumlu Ortak Baş Denetçi

İstanbul, 11.08.2022

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2022	Previous Period 31.12.2021
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	221.813.357	23.734.489
Trade Receivables		560.752.293	365.450.354
Trade Receivables Due From Related Parties	5	67.607.438	106.290.325
Trade Receivables Due From Unrelated Parties	4	493.144.855	259.160.029
Other Receivables		24.654.381	83.135.874
Other Receivables Due From Related Parties	5	0	62.708.571
Other Receivables Due From Unrelated Parties		24.654.381	20.427.303
Inventories		260.611.169	98.969.813
Prepayments		202.584.961	111.703.385
Prepayments to Related Parties	5	0	5.640.039
Prepayments to Unrelated Parties		202.584.961	106.063.346
Other current assets		54.782.292	29.662.936
Other Current Assets Due From Related Parties		0	0
Other Current Assets Due From Unrelated Parties		54.782.292	29.662.936
SUB-TOTAL		**1.325.198.453**	**712.656.851**
Total current assets		**1.325.198.453**	**712.656.851**
NON-CURRENT ASSETS			
Other Receivables		2.300.140	778.650
Other Receivables Due From Unrelated Parties		2.300.140	778.650
Property, plant and equipment	6	121.243.153	82.705.278
Right of Use Assets	7	7.038.180	4.379.081
Intangible assets and goodwill		2.635.882	2.199.954
Deferred Tax Asset	10	21.944.827	15.611.949
Total non-current assets		**155.162.182**	**105.674.912**
Total assets		**1.480.360.635**	**818.331.763**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		245.602.557	134.509.875
Current Borrowings From Unrelated Parties		245.602.557	134.509.875
Bank Loans	8	240.411.865	131.586.339
Lease Liabilities	8	5.190.692	2.923.536
Current Portion of Non-current Borrowings		1.432.045	7.394.989
Current Portion of Non-current Borrowings from Unrelated Parties		1.432.045	7.394.989
Bank Loans	8	1.432.045	7.394.989
Trade Payables		274.618.260	231.218.044
Trade Payables to Related Parties	5	99.579.206	109.402.642
Trade Payables to Unrelated Parties	4	175.039.054	121.815.402
Employee Benefit Obligations		5.530.692	6.129.347
Other Payables		10.526.604	13.944.900
Other Payables to Unrelated Parties		10.526.604	13.944.900
Deferred Income Other Than Contract Liabilities		265.838.582	158.807.989
Deferred Income Other Than Contract Liabilities from Unrelated Parties		265.838.582	158.807.989
Current tax liabilities, current		9.850.452	5.362.132
Current provisions		3.050.551	2.775.732
Current provisions for employee benefits		1.269.262	994.443
Other current provisions		1.781.289	1.781.289
Other Current Liabilities		7.449.496	18.939.282
Other Current Liabilities to Unrelated Parties		7.449.496	18.939.282
SUB-TOTAL		**823.899.239**	**579.082.290**
Total current liabilities		**823.899.239**	**579.082.290**
NON-CURRENT LIABILITIES			
Long Term Borrowings		43.145.364	35.855.954
Long Term Borrowings From Unrelated Parties		43.145.364	35.855.954
Bank Loans	8	40.989.525	33.915.175
Lease Liabilities	8	2.155.839	1.940.779
Non-current provisions		4.380.290	2.781.957

Non-current provisions for employee benefits		4.380.290	2.781.957
Total non-current liabilities		**47.525.654**	**38.637.911**
Total liabilities		**871.424.893**	**617.720.201**
EQUITY			
Equity attributable to owners of parent		606.275.653	193.452.799
Issued capital	11	153.000.000	127.500.000
Share Premium (Discount)		313.010.661	0
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		13.902.557	15.106.790
Gains (Losses) on Revaluation and Remeasurement		13.902.557	15.106.790
Increases (Decreases) on Revaluation of Property, Plant and Equipment		14.757.371	15.736.667
Gains (Losses) on Remeasurements of Defined Benefit Plans		-854.814	-629.877
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-37.901.674	-33.018.378
Exchange Differences on Translation		-3.111.288	-1.285.506
Gains (Losses) on Hedge		-34.790.386	-31.732.872
Gains (Losses) on Cash Flow Hedges		-34.790.386	-31.732.872
Restricted Reserves Appropriated From Profits		9.744.338	5.978.453
Prior Years' Profits or Losses		75.099.345	-2.122.664
Current Period Net Profit Or Loss		79.420.426	80.008.598
Non-controlling interests		2.660.089	7.158.763
Total equity		**608.935.742**	**200.611.562**
Total Liabilities and Equity		**1.480.360.635**	**818.331.763**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2022 - 30.06.2022	Previous Period 01.01.2021 - 30.06.2021	Current Period 3 Months 01.04.2022 - 30.06.2022	Previous Period 3 Months 01.04.2021 - 30.06.2021
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	12	622.424.357	321.368.071	417.474.010	218.630.975
Cost of sales	12	-520.151.393	-289.331.136	-360.931.222	-207.283.291
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		102.272.964	32.036.935	56.542.788	11.347.684
GROSS PROFIT (LOSS)		102.272.964	32.036.935	56.542.788	11.347.684
General Administrative Expenses	14	-18.775.702	-12.683.440	-10.761.452	-7.823.109
Marketing Expenses	13	-11.752.451	-4.847.412	-7.652.373	-2.934.071
Other Income from Operating Activities	16	45.583.992	60.109.226	31.430.534	10.588.057
Other Expenses from Operating Activities	16	-21.870.068	-48.363.349	-17.979.340	-14.924.768
PROFIT (LOSS) FROM OPERATING ACTIVITIES		95.458.735	26.251.960	51.580.157	-3.746.207
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9		-2.285.580	-3.442.166	-1.521.422	-101.604
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		93.173.155	22.809.794	50.058.735	-3.847.811
Finance income	17	4.328.978	0	3.660.772	0
Finance costs	17	-24.549.782	-15.081.662	-1.177.614	-3.830.308
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		72.952.351	7.728.132	52.541.893	-7.678.119
Tax (Expense) Income, Continuing Operations		1.969.401	-5.252.388	-9.482.154	-1.334.251
Current Period Tax (Expense) Income		-3.902.281	-1.471.549	-2.803.242	-126.385
Deferred Tax (Expense) Income		5.871.682	-3.780.839	-6.678.912	-1.207.866
PROFIT (LOSS) FROM CONTINUING OPERATIONS		74.921.752	2.475.744	43.059.739	-9.012.370
PROFIT (LOSS)		74.921.752	2.475.744	43.059.739	-9.012.370
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-4.498.674	35.252	-4.951.299	439.172
Owners of Parent		79.420.426	2.440.492	48.011.038	-9.451.542
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		-224.937	-53.495	-224.937	-53.495
Gains (Losses) on Remeasurements of Defined Benefit Plans		-281.171	-66.869	-281.171	-66.869
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		56.234	13.374	56.234	13.374
Deferred Tax (Expense) Income	10	56.234	13.374	56.234	13.374
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-4.883.296	-936.161	-4.412.948	-559.750
Exchange Differences on Translation		-1.825.782	-936.161	-1.011.127	-559.750
Gains (Losses) on Exchange Differences on Translation		-1.825.782	-936.161	-1.011.127	-559.750
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		-3.462.476	0	-3.903.896	0
Gains (Losses) on Cash Flow Hedges		-3.462.476	0	-3.903.896	0
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		404.962	0	502.075	0
Deferred Tax (Expense) Income	10	404.962	0	502.075	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-5.108.233**	**-989.656**	**-4.637.885**	**-613.245**
TOTAL COMPREHENSIVE INCOME (LOSS)		**69.813.519**	**1.486.088**	**38.421.854**	**-9.625.615**
Total Comprehensive Income Attributable to					
Non-controlling Interests		-4.498.674	35.252	-4.951.299	439.172
Owners of Parent		74.312.193	1.450.836	43.373.153	-10.064.787

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2022 - 30.06.2022	Previous Period 01.01.2021 - 30.06.2021
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-170.591.002**	**-59.002.693**
Profit (Loss)		74.921.752	2.475.744
Profit (Loss) from Continuing Operations		74.921.752	2.475.744
Adjustments to Reconcile Profit (Loss)		**36.835.558**	**32.998.599**
Adjustments for depreciation and amortisation expense	6	11.758.110	5.871.998
Adjustments for Impairment Loss (Reversal of Impairment Loss)		2.285.580	3.442.166
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		2.285.580	3.442.166
Adjustments for provisions		1.236.834	1.874.593
Adjustments for (Reversal of) Provisions Related with Employee Benefits		1.236.834	1.874.593
Adjustments for Interest (Income) Expenses		9.498.805	4.917.271
Adjustments for Interest Income		-4.328.978	
Adjustments for interest expense		13.827.783	4.917.271
Adjustments for unrealised foreign exchange losses (gains)		14.025.630	11.640.183
Adjustments for Tax (Income) Expenses	10	-1.969.401	5.252.388
Changes in Working Capital		**-256.920.509**	**-94.004.656**
Adjustments for decrease (increase) in trade accounts receivable		-197.587.519	-166.781.161
Decrease (Increase) in Trade Accounts Receivables from Related Parties		38.682.887	-40.528.973
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-236.270.406	-126.252.188
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		56.960.003	1.542.073
Decrease (Increase) in Other Related Party Receivables Related with Operations		62.708.571	-81.882
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-5.748.568	1.623.955
Adjustments for decrease (increase) in inventories		-161.641.356	8.322.897
Decrease (Increase) in Prepaid Expenses		-90.881.576	-110.303.960
Adjustments for increase (decrease) in trade accounts payable		43.400.216	105.944.284
Increase (Decrease) in Trade Accounts Payables to Related Parties		-9.823.436	-20.396.643
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		53.223.652	126.340.927
Adjustments for increase (decrease) in other operating payables		-3.418.296	-3.647.114
Increase (Decrease) in Other Operating Payables to Related Parties		0	-1.876.994
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-3.418.296	-1.770.120
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		107.030.593	53.991.096
Other Adjustments for Other Increase (Decrease) in Working Capital		-10.782.574	16.927.229
Decrease (Increase) in Other Assets Related with Operations		-25.119.356	10.091.542
Increase (Decrease) in Other Payables Related with Operations		14.336.782	6.835.687
Cash Flows from (used in) Operations		**-145.163.199**	**-58.530.313**
Payments Related with Provisions for Employee Benefits		-187.274	0
Income taxes refund (paid)		-25.240.529	-472.380
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-46.336.820**	**-12.600.887**
Proceeds from sales of property, plant, equipment and intangible assets		2.267	342.595
Proceeds from sales of property, plant and equipment	6	2.267	342.595
Purchase of Property, Plant, Equipment and Intangible Assets		-46.339.087	-12.943.482
Purchase of property, plant and equipment	6	-45.797.658	-12.926.635
Purchase of intangible assets		-541.429	-16.847
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**415.006.690**	**71.082.412**
Proceeds from Issuing Shares or Other Equity Instruments		25.500.000	20.279.797

Proceeds from issuing shares	11	25.500.000	0
Proceeds from issuing other equity instruments		0	20.279.797
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		313.010.661	0
Cash Inflows (Outflows) Due to Effects of Combinations Under Common Control		0	1.969.375
Proceeds from borrowings		268.239.401	119.896.693
Proceeds from Loans		224.626.278	93.538.909
Proceeds from Other Financial Borrowings		43.613.123	26.357.784
Repayments of borrowings		-177.672.591	-63.823.986
Loan Repayments		-160.996.032	-55.601.372
Cash Outflows from Other Financial Liabilities		-16.676.559	-8.222.614
Payments of Lease Liabilities		-4.571.976	-2.322.196
Interest paid		-13.827.783	-4.917.271
Interest Received		4.328.978	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		198.078.868	-521.168
Net increase (decrease) in cash and cash equivalents		198.078.868	-521.168
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**23.734.489**	**25.869.747**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**221.813.357**	**25.348.579**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

		Footnote Reference	Equity												
			Equity attributable to owners of parent [member]											Non-controlling interests [member]	
			Issued Capital	Share premiums or discounts	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]		Exchange Differences on Translation	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		Cash Flow Hedges							
Previous Period 01.01.2021 - 30.06.2021	**Statement of changes in equity [abstract]**														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**30.998.000**			**-388.124**	**-14.242**			**1.802.897**	**-16.126.616**	**54.932.336**	**71.204.251**	**2.822.067**	**74.026.318**
	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									3.893.563	51.038.773	-54.932.336	1.450.836	35.252	1.486.088
	Total Comprehensive Income (Loss)					-53.495	-936.161					2.440.492			
	Profit (loss)														
	Other Comprehensive Income (Loss)														0
	Issue of equity		59.002.000								-38.722.203		20.279.797		20.279.797
	Capital Decrease														
	Capital Advance														
	Effect of Merger or Liquidation or Division														
	Effects of Business Combinations Under Common Control									281.993	1.687.382		1.969.375		1.969.375
	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		**90.000.000**			**-441.619**	**-950.403**			**5.978.453**	**-2.122.664**	**2.440.492**	**94.904.259**	**2.857.319**	**97.761.578**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**127.500.000**	**0**	**15.736.667**	**-629.877**	**-1.285.506**	**-31.732.872**		**5.978.453**	**-2.122.664**	**80.008.598**	**193.452.799**	**7.158.763**	**200.611.562**
	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				-979.296					3.765.885	77.222.009	-80.008.598			
	Total Comprehensive Income (Loss)					-224.937	-1.825.782	-3.057.514				79.420.426	74.312.193	-4.498.674	69.813.519
	Profit (loss)														
	Other Comprehensive Income (Loss)														
	Issue of equity		25.500.000												
	Capital Decrease												25.500.000		25.500.000
	Capital Advance														
	Effect of Merger or Liquidation or Division														
	Effects of Business Combinations Under Common Control														
	Advance Dividend Payments														
	Dividends Paid														

Current Period 01.01.2022 - 30.06.2022															
	Decrease through Other Distributions to Owners														
	Increase (Decrease) through Treasury Share Transactions														
	Increase (Decrease) through Share-Based Payment Transactions			313.010.661									313.010.661		313.010.661
	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		**153.000.000**	**313.010.661**	**14.757.371**	**-854.814**	**-3.111.288**	**-34.790.386**		**9.744.338**	**75.099.345**	**79.420.426**	**606.275.653**	**2.660.089**	**608.935.742**