

ZORLU OSMANGAZİ ENERJİ SANAYİ VE TİCARET A.Ş.

Financial Report

Consolidated

2018 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

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

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Zorlu Osmangazi Enerji Sanayi ve Ticaret A.Ş. Genel Kurulu'na

Giriş

1. Zorlu Osmangazi Enerji Sanayi ve Ticaret A.Ş.'nin ("Şirket") ve bağlı ortaklıklarının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2018 tarihli ilişikteki özet konsolide finansal durum tablosunun, aynı tarihte sona eren altı aylık döneme ait özet konsolide kâr veya zarar tablosunun, özet konsolide diğer kapsamlı gelir tablosunun, özet konsolide özkaynaklar değişim tablosunun, özet konsolide nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem özet konsolide finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet konsolide finansal bilgilerin Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet konsolide finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

2. Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410'a "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi" uygun olarak yürütülmüştür. Ara dönem özet konsolide 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 özet konsolide finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı konsolide finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem özet konsolide finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vakıf olabileceğine ilişkin

bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

3. Sınırlı denetimimize göre, ilişikteki ara dönem özet konsolide finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

PwC Bağımsız Denetim ve

Serbest Muhasebeci Mali Müşavirlik A.Ş.

Çağlar Sürücü, SMMM

Sorumlu Denetçi

İstanbul, 16 Ağustos 2018

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2018	Previous Period 31.12.2017
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	33.604.666	77.951.739
Trade Receivables		210.559.030	148.764.765
Trade Receivables Due From Related Parties	5,17	2.061.693	0
Trade Receivables Due From Unrelated Parties	5	208.497.337	148.764.765
Other Receivables		15.206.021	4.029.370
Other Receivables Due From Related Parties	17	99.406	0
Other Receivables Due From Unrelated Parties		15.106.615	4.029.370
Financial Assets Regarding Service Concession Arrangements	6	106.101.103	130.999.352
Prepayments		4.166.646	3.835.024
Prepayments to Unrelated Parties		4.166.646	3.835.024
Current Tax Assets		1.343.580	10.812.492
Other current assets		137.740.775	145.042.096
Other Current Assets Due From Unrelated Parties	9	137.740.775	145.042.096
SUB-TOTAL		508.721.821	521.434.838
Total current assets		508.721.821	521.434.838
NON-CURRENT ASSETS			
Other Receivables		0	848
Other Receivables Due From Unrelated Parties		0	848
Financial Assets regarding Service Concession Arrangements	6	529.243.725	508.335.166
Intangible assets and goodwill		1.578.287.180	1.610.354.832
Goodwill		402.237.055	402.237.055
Other Rights		1.176.050.125	1.208.117.777
Prepayments		21.098.693	27.588
Prepayments to Unrelated Parties		21.098.693	27.588
Deferred Tax Asset		37.039.490	59.988.825
Other Non-current Assets		101.481.363	52.753.591
Other Non-Current Assets Due From Unrelated Parties	9	101.481.363	52.753.591
Total non-current assets		2.267.150.451	2.231.460.850
Total assets		2.775.872.272	2.752.895.688
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		11.094	0
Current Borrowings From Related Parties		11.094	0
Other short-term borrowings	11,17	11.094	0
Current Portion of Non-current Borrowings		93.061.566	29.004.375
Current Portion of Non-current Borrowings from Related Parties		51.302.007	20.644.501
Current Portion of other Non-current Borrowings	11,17	51.302.007	20.644.501
Current Portion of Non-current Borrowings from Unrelated Parties		41.759.559	8.359.874
Issued Debt Instruments	11	41.759.559	8.359.874
Trade Payables		311.562.589	346.891.814
Trade Payables to Related Parties	5,17	1.827.846	146.653.912
Trade Payables to Unrelated Parties	5	309.734.743	200.237.902
Employee Benefit Obligations		7.491.017	6.539.195
Other Payables		287.042.799	238.600.294
Other Payables to Unrelated Parties	7	287.042.799	238.600.294
Deferred Income		79.606.756	143.946.653
Deferred Income from Unrelated Parties	8	79.606.756	143.946.653
Current provisions		37.625.359	46.672.781
Current provisions for employee benefits		5.395.062	4.326.524
Other current provisions	10	32.230.297	42.346.257
Other Current Liabilities		19.440.138	27.489.540
Other Current Liabilities to Unrelated Parties	9	19.440.138	27.489.540
SUB-TOTAL		835.841.318	839.144.652
Total current liabilities		835.841.318	839.144.652

NON-CURRENT LIABILITIES			
Long Term Borrowings		353.389.387	373.216.958
Long Term Borrowings From Related Parties		230.859.030	206.445.005
Other Long-term borrowings	11,17	230.859.030	206.445.005
Long Term Borrowings From Unrelated Parties		122.530.357	166.771.953
Issued Debt Instruments	11	122.530.357	166.771.953
Other Payables		21.433.998	27.235.848
Other Payables to Unrelated parties	7	21.433.998	27.235.848
Non-current provisions		9.681.747	10.792.366
Non-current provisions for employee benefits		9.681.747	10.792.366
Deferred Tax Liabilities		238.108.807	242.083.216
Total non-current liabilities		622.613.939	653.328.388
Total liabilities		1.458.455.257	1.492.473.040
EQUITY			
Equity attributable to owners of parent		1.317.417.015	1.260.422.648
Issued capital	12	1.150.050.000	1.150.050.000
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-306.505	-1.310.228
Gains (Losses) on Revaluation and Remeasurement		-306.505	-1.310.228
Gains (Losses) on Remeasurements of Defined Benefit Plans		-306.505	-1.310.228
Prior Years' Profits or Losses		111.682.876	-255.838
Current Period Net Profit Or Loss		55.990.644	111.938.714
Total equity		1.317.417.015	1.260.422.648
Total Liabilities and Equity		2.775.872.272	2.752.895.688

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2018 - 30.06.2018	Previous Period 01.01.2017 - 30.06.2017	Current Period 3 Months 01.04.2018 - 30.06.2018	Previous Period 3 Months 01.04.2017 - 30.06.2017
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	13	1.371.691.227	795.118.883		
Cost of sales	14	-1.180.248.687	-608.400.294		
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		191.442.540	186.718.589		
GROSS PROFIT (LOSS)		191.442.540	186.718.589		
General Administrative Expenses	14	-32.648.387	-16.825.277		
Marketing Expenses	14	-22.126.809	-19.283.146		
Other Income from Operating Activities	15	61.117.055	34.609.938		
Other Expenses from Operating Activities	15	-38.091.939	-30.126.647		
PROFIT (LOSS) FROM OPERATING ACTIVITIES		159.692.460	155.093.457		
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		159.692.460	155.093.457		
Finance income	16	8.156.490	22.312.851		
Finance costs	16	-82.292.751	-20.153.908		
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		85.556.199	157.252.400		
Tax (Expense) Income, Continuing Operations		-29.565.555	-34.383.588		
Current Period Tax (Expense) Income		-10.873.730	-14.567.426		
Deferred Tax (Expense) Income		-18.691.825	-19.816.162		
PROFIT (LOSS) FROM CONTINUING OPERATIONS		55.990.644	122.868.812		
PROFIT (LOSS)		55.990.644	122.868.812		
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0		
Owners of Parent		55.990.644	122.868.812		
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)		0,04870000	0,16030000		
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2018 - 30.06.2018	Previous Period 01.01.2017 - 30.06.2017	Current Period 3 Months 01.04.2018 - 30.06.2018	Previous Period 3 Months 01.04.2017 - 30.06.2017
Statement of Other Comprehensive Income					
PROFIT (LOSS)		55.990.644	122.868.812		
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		1.003.723	176.590		
Gains (Losses) on Remeasurements of Defined Benefit Plans		1.254.654	220.738		
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-250.931	-44.148		
Taxes Relating to Remeasurements of Defined Benefit Plans		-250.931	-44.148		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0		
OTHER COMPREHENSIVE INCOME (LOSS)		1.003.723	176.590		
TOTAL COMPREHENSIVE INCOME (LOSS)		56.994.367	123.045.402		
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		56.994.367	123.045.402		

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2018 - 30.06.2018	Previous Period 01.01.2017 - 30.06.2017
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-75.958.395	75.125.112
Profit (Loss)		55.990.644	122.868.812
Profit (Loss) from Continuing Operations		55.990.644	122.868.812
Adjustments to Reconcile Profit (Loss)		20.877.312	103.160.602
Adjustments for depreciation and amortisation expense	14,15	32.067.652	26.221.063
Adjustments for provisions		-43.204.721	16.048.494
Adjustments for (Reversal of) Provisions Related with Employee Benefits		1.417.228	-643.298
Adjustments for (Reversal of) Provisions Arised From Sectoral Requirements		-35.574.527	-21.862.474
Adjustments for (Reversal of) Other Provisions		-9.047.422	38.554.266
Adjustments for Interest (Income) Expenses		11.369.526	11.030.239
Adjustments for Interest Income	16	-6.142.943	-4.596.259
Adjustments for interest expense	16	16.635.687	8.031.055
Deferred Financial Expense from Credit Purchases	16	876.782	7.595.443
Adjustments for unrealised foreign exchange losses (gains)		-8.920.700	15.477.218
Adjustments for Tax (Income) Expenses		29.565.555	34.383.588
Changes in Working Capital		-186.587.710	-165.480.328
Adjustments for decrease (increase) in trade accounts receivable		-61.794.265	41.785.274
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-2.061.693	-68.119
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-59.732.572	41.853.393
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-11.175.803	-539.979
Decrease (Increase) in Other Related Party Receivables Related with Operations		-99.406	0
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-11.076.397	-539.979
Adjustments for increase (decrease) in trade accounts payable		-35.329.225	-46.074.836
Increase (Decrease) in Trade Accounts Payables to Related Parties		-144.826.066	457.939
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		109.496.841	-46.532.775
Adjustments for increase (decrease) in other operating payables		45.563.387	-15.871.770
Increase (Decrease) in Other Operating Payables to Unrelated Parties		45.563.387	-15.871.770
Other Adjustments for Other Increase (Decrease) in Working Capital		-123.851.804	-144.779.017
Decrease (Increase) in Other Assets Related with Operations		-52.414.327	-38.316.541
Increase (Decrease) in Other Payables Related with Operations		-71.437.477	-106.462.476
Cash Flows from (used in) Operations		-109.719.754	60.549.086
Payments Related with Provisions for Employee Benefits		-1.241.023	-1.231.800
Income taxes refund (paid)		-11.814.790	0
Other inflows (outflows) of cash		46.817.172	15.807.826
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		0	-1.268.985.768
Cash Flows Used in Obtaining Control of Subsidiaries or Other Businesses		0	-1.217.599.322
Other inflows (outflows) of cash		0	-51.386.446
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		35.232.440	1.320.177.500
Proceeds from Issuing Shares or Other Equity Instruments		0	1.150.000.000
Proceeds from issuing shares		0	1.150.000.000
Increase in Other Payables to Related Parties		39.635.241	179.764.177
Interest paid		-14.161.983	-8.031.055
Interest Received		6.138.064	4.596.259
Other inflows (outflows) of cash		3.621.118	-6.151.881
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-40.725.955	126.316.844
Net increase (decrease) in cash and cash equivalents		-40.725.955	126.316.844
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		72.493.346	432
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	31.767.391	126.317.276

		Footnote Reference	Equity										
			Equity attributable to owners of parent (member)								Non-controlling interests (member)		
			Issued Capital	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		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				
Gains (Losses) on Remeasurements of Defined Benefit Plans													
Previous Period 01.01.2017 – 30.06.2017	Statement of changes in equity (abstract)												
	Statement of changes in equity (line items)												
	Equity at beginning of period		50.000							-255.838	-205.838		-205.838
	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									-255.838	255.838	0	0
	Total Comprehensive Income (Loss)				176.590						122.868.812	123.045.402	123.045.402
	Profit (loss)				0						122.868.812	122.868.812	122.868.812
	Other Comprehensive Income (Loss)				176.590						0	176.590	176.590
	Issue of equity		1.150.000.000									1.150.000.000	1.150.000.000
	Capital Decrease												
	Capital Advance												
	Effect of Merger or Liquidation or Division												
	Effects of Business Combinations Under Common Control												
	Advance Dividend Payments												
	Dividends Paid												
	Decrease through Other Distributions to Owners												
	Increase (Decrease) through Treasury Share Transactions												
	Increase (Decrease) through Share-Based Payment Transactions												
	Acquisition or Disposal of a Subsidiary												
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity												
	Transactions with noncontrolling shareholders												
	Increase through Other Contributions by Owners												
Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied													
Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied													
Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied													
Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which fair Value Hedge Accounting is Applied													
Increase (decrease) through other changes, equity													
Equity at end of period		1.150.050.000		176.590					-255.838	122.868.812	1.272.839.564	1.272.839.564	
Statement of changes in equity (abstract)													
Statement of changes in equity (line items)													
Equity at beginning of period		1.150.050.000		-1.310.228					-255.838	111.938.714	1.260.422.648	1.260.422.648	
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									111.938.714	-111.938.714	0	0	
Total Comprehensive Income (Loss)				1.003.723						55.990.644	56.994.367	56.994.367	
Profit (loss)				0						55.990.644	55.990.644	55.990.644	
Other Comprehensive Income (Loss)				1.003.723						0	1.003.723	1.003.723	
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 01.01.2018 - 30.06.2018																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
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