

#### KAMUYU AYDINLATMA PLATFORMU

# EDİP GAYRİMENKUL YATIRIM SANAYİ VE TİCARET A.Ş. Financial Report Consolidated 2018 - 2. 3 Monthly Notification

**General Information About Financial Statements** 





#### **Independet Audit Comment**

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

ARA DÖNEM KONSOLİDE FİNANSAL TABLOLARI HAKKINDA SINIRLI DENETİM RAPORU

Edip Gayrimenkul Yatırım Sanayi ve Ticaret Anonim Şirketi Yönetim Kurulu'na;

**Giriş** 

Edip Gayrimenkul Yatırım Sanayi ve Ticaret Anonim Şirketi'nin (Şirket) ve Bağlı Ortaklığı'nın (bundan sonra birlikte "Grup" olarak anılacaktır) ekte yer alan 30 Haziran 2018 tarihli konsolide finansal durum tablosunun, aynı tarihte sona eren altı aylık döneme ait konsolide kar veya zarar, konsolide diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosunun 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 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 vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sınırlı denetimimize göre ilişikteki ara dönem finansal bilgilerin, tüm önemli yönleriyle TMS 34 "Ara Dönem Finansal Raporlama" Standardı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.
MGI BAĞIMSIZ DENETİM A.Ş.
A member of MGI Worldwide
ÖZCAN AKSU
Sorumlu Ortak Başdenetçi
(İstanbul, 17 Ağustos 2018)



### **Statement of Financial Position (Balance Sheet)**

	Footnote Reference	Current Period 30.06.2018	Previous Period 31.12.2017
atement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	6	11.797.464	11.550.0
Financial Investments	7	0	
Trade Receivables	10	8.084.113	6.681.4
Trade Receivables Due From Related Parties	10,37	1.763	1.8
Trade Receivables Due From Unrelated Parties	10	8.082.350	6.679.5
Other Receivables	11	190.901	165.2
Other Receivables Due From Related Parties	11,37	100.001	105
Other Receivables Due From Unrelated Parties Inventories	11	190.901 472.264	165.2 489.9
Prepayments	26	2.434.762	803.
Current Tax Assets	35	4.574	25.0
Other current assets	26	46.773	109.
SUB-TOTAL	20	23.030.851	19.825.
Total current assets		23.030.851	19.825.
NON-CURRENT ASSETS			
Financial Investments	7	0	
Other Receivables Other Receivables Due From Related Parties	11	0	
Other Receivables Due From Unrelated Parties  Other Receivables Due From Unrelated Parties		0	
Investments accounted for using equity method	16	0	
Investment property	17	602.554.000	602.554.
Property, plant and equipment	18	1.014.195	1.167.
Intangible assets and goodwill		1.861	3.
Goodwill	20	0	
Other intangible assets	19	1.861	3.
Prepayments	26	1.007.212	889.
Deferred Tax Asset	35	0	
Total non-current assets		604.577.268	604.614.
Total assets		627.608.119	624.440.2
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	0	
Current Portion of Non-current Borrowings	8	35.981.079	28.887.
Trade Payables	10	2.228.513	1.238.
Trade Payables to Related Parties		44.486	40.
Trade Payables to Unrelated Parties		2.184.027	1.197.
Employee Benefit Obligations	20	154.164	152.
Other Payables	11	1.817.204	716.
Other Payables to Related Parties	11,37	687	
Other Payables to Unrelated Parties	11	1.816.517	715.
Deferred Income	26	827.227	583.
Current tax liabilities, current	35	287.721	368.
Current provisions	22	925.390	704.8
Current provisions for employee benefits		0	
Other current provisions	25	925.390	704.
Other Current Liabilities  SUB-TOTAL	26	42 221 200	32.651.
Total current liabilities		42.221.298 42.221.298	32.651
NON-CURRENT LIABILITIES		42.221.230	32.031.2
	0	254.022.570	200 022
Long Term Borrowings	8	354.933.570	308.033.9
Other Payables Other Payables to Related Parties	11 27	431.380	408.
Other Payables to Related Parties  Other Payables to Unrelated parties	11,37 11	0 431.380	408.
Cities Favables to Uniterated Datties		1.275.000	408.
	26	1.273.000	
Deferred Income	26		277 (
	26	391.135 391.135	277.9 277.9

Deferred Tax Liabilities	35	46.030.233	53.555.578
Total non-current liabilities		403.061.318	362.276.384
Total liabilities		445.282.616	394.927.632
EQUITY			
Equity attributable to owners of parent	27	182.324.729	229.511.653
Issued capital		65.000.000	65.000.000
Inflation Adjustments on Capital		45.301.980	45.301.980
Share Premium (Discount)		104.038	104.038
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-72.236	-30.919
Gains (Losses) on Revaluation and Remeasurement		-72.236	-30.919
Other Gains (Losses)		0	0
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		0	0
Restricted Reserves Appropriated From Profits		2.067.777	2.067.777
Prior Years' Profits or Losses		116.968.257	129.045.744
Current Period Net Profit Or Loss		-47.045.087	-11.976.967
Non-controlling interests	27	774	952
Total equity		182.325.503	229.512.605
Total Liabilities and Equity		627.608.119	624.440.237



#### Profit or loss [abstract]

	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	28	29.629.502	24.270.720	14.977.188	11.259.914
Cost of sales	28	-12.475.538	-11.310.535	-6.345.904	-6.091.672
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		17.153.964	12.960.185	8.631.284	5.168.242
GROSS PROFIT (LOSS)		17.153.964	12.960.185	8.631.284	5.168.242
General Administrative Expenses	29	-2.613.750	-2.339.263	-1.417.230	-922.397
Marketing Expenses	29	0	-35.829	0	-35.829
Other Income from Operating Activities	31	1.063.475	436.057	288.201	243.811
Other Expenses from Operating Activities	31	-1.323.026	-1.165.008	-896.163	-826.150
PROFIT (LOSS) FROM OPERATING ACTIVITIES		14.280.663	9.856.142	6.606.092	3.627.677
Investment Activity Income	32	2.856	21.789	-4.509	14.837
Investment Activity Expenses	32	0	0	0	0
Share of Profit (Loss) from Investments Accounted for Using Equity Method	16	0	0	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		14.283.519	9.877.931	6.601.583	3.642.514
Finance income	33	1.348.382	1.674.082	701.608	1.119.591
Finance costs	33	-69.570.053	-33.629.583	-38.157.883	-13.657.427
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-53.938.152	-22.077.570	-30.854.692	-8.895.322
Tax (Expense) Income, Continuing Operations	35	6.892.767	2.102.718	4.126.119	174.705
Current Period Tax (Expense) Income		-593.897	0	-259.455	0
Deferred Tax (Expense) Income		7.486.664	2.102.718	4.385.574	174.705
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-47.045.385	-19.974.852	-26.728.573	-8.720.617
PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS		0	0		
PROFIT (LOSS)		-47.045.385	-19.974.852	-26.728.573	-8.720.617
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-298	-118	-167	-50
Owners of Parent		-47.045.087	-19.974.734	-26.728.406	-8.720.567
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	36	-0,00724000	-0,00307000	-0,00411000	-0,00134000
Diluted Earnings Per Share					



# **Statement of Other Comprehensive Income**

	Footnote Reference	Current Period 01.01.2018 - 30.06.2018	Previous Period 01.01.2017 - 30.06.2017	Current Period 3 I Months 01.04.2018 - 30.06.2018	Previous Period 3 Months 01.04.2017 - 30.06.2017
Statement of Other Comprehensive Income					
PROFIT (LOSS)		-47.045.385	-19.974.852	-26.728.573	-8.720.61
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-41.317	-3.291	5.922	7.35
Gains (Losses) on Remeasurements of Defined Benefit Plans	24	-51.646	-4.113	7.402	9.19
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		10.329	822	-1.480	-1.83
Deferred Tax (Expense) Income	24	10.329	822	-1.480	-1.83
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	
OTHER COMPREHENSIVE INCOME (LOSS)		-41.317	-3.291	5.922	7.35
TOTAL COMPREHENSIVE INCOME (LOSS)		-47.086.702	-19.978.143	-26.722.651	-8.713.26
Total Comprehensive Income Attributable to					
Non-controlling Interests		-298	-118	-167	-5
Owners of Parent		-47.086.404	-19.978.025	-26.722.484	-8.713.21



## Statement of cash flows (Indirect Method)

	Footnote Reference	Current Period 01.01.2018 - 30.06.2018	Previous Period 01.01.2017 - 30.06.201
tement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		15.620.124	11.047.6
Profit (Loss)		-47.045.385	-19.974.8
Profit (Loss) from Continuing Operations		-47.045.385	-19.974.8
Adjustments to Reconcile Profit (Loss)		63.612.537	32.218.2
Adjustments for depreciation and amortisation expense	18,19	208.424	430.40
Adjustments for Impairment Loss (Reversal of Impairment Loss)		685.709	675.88
Adjustments for Impairement Loss (Reversal of Impairment Loss ) of Receivables	10	688.565	690.28
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Property, Plant and Equipment		-2.856	-14.40
Adjustments for provisions		282.077	139.4
Adjustments for (Reversal of) Provisions Related with Employee Benefits	24	61.534	50.36
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	22	-10.282	2.5
Adjustments for (Reversal of) Other Provisions	22	230.825	86.5
Adjustments for Interest (Income) Expenses		10.804.194	9.927.68
Adjustments for Interest Income	33	-89.913	-99.08
Adjustments for interest expense	33	10.879.422	10.020.8
Deferred Financial Expense from Credit Purchases		0	
Unearned Financial Income from Credit Sales	10	14.685	5.94
Adjustments for unrealised foreign exchange losses (gains) Adjustments for fair value losses (gains)	8,33	58.524.900 0	23.154.90
Adjustments for Tax (Income) Expenses	35	-6.892.767	-2.102.73
Adjustments for losses (gains) on disposal of non-current assets	32	0	-7.38
Changes in Working Capital		-293.291	-1.200.1
Adjustments for decrease (increase) in trade accounts receivable		-2.234.794	-2.063.86
Decrease (Increase) in Trade Accounts Receivables from Related Parties		0	
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	10	-2.234.794	-2.063.86
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-25.625	-26.42
Decrease (Increase) in Other Related Party Receivables Related with Operations		0	
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	11	-25.625	-26.42
Adjustments for decrease (increase) in inventories	13	17.648	-29.05
Decrease (Increase) in Prepaid Expenses	26	-1.748.315	-1.225.05
Adjustments for increase (decrease) in trade accounts payable Increase (Decrease) in Trade Accounts Payables to Unrelated	10	990.446 990.446	-270.85 -270.85
Parties			
Increase (Decrease) in Employee Benefit Liabilities	12	1.840	26.4
Adjustments for increase (decrease) in other operating payables Increase (Decrease) in Other Operating Payables to Related Parties		1.123.263	1.372.60
Increase (Decrease) in Other Operating Payables to Unrelated Parties	11	1.123.263	1.372.60
Increase (Decrease) in Deferred Income	26	1.519.208	107.56
Other Adjustments for Other Increase (Decrease) in Working	20	63.038	908.43
Capital		16 272 061	11 042 2
Cash Flows from (used in) Operations	24	<b>16.273.861</b>	<b>11.043.2</b> 2
Payments Related with Provisions for Employee Benefits Income taxes refund (paid)	35	-653.737	11.40
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES	33	-51.138	-176.7
Proceeds from sales of property, plant, equipment and		-51.150	-110.11
intangible assets	18,19	0	39.60
Purchase of Property, Plant, Equipment and Intangible Assets  CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES	17,18,19	-51.138 <b>-15.316.568</b>	-216.39 <b>-2.560.4</b> 2
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control	27	120	
Proceeds from borrowings	8	0	26.012.12
Repayments of borrowings	8	-4.703.450	
Decrease in Other Payables to Related Parties			-18.650.83
Interest paid	33	-10.708.132	-10.020.81

Interest Received	94.894	99.084
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES	252.418	8.310.492
Effect of exchange rate changes on cash and cash equivalents		0
Net increase (decrease) in cash and cash equivalents	252.418	8.310.492
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	6 <b>11.544.06</b> 5	637.708
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6 <b>11.796.48</b> 3	8.948.200



### Statement of changes in equity [abstract]

Presentation Currency
Nature of Financial Statements

Consolidated

																				Equity															
			Equity attributable to owners of parent [member]																																
													Oth	ner Accumulated	l Comprehensive I	ncome That Will N	Not Be Reclassifie	ed In Profit Or Loss						Oth	ner Accumulated Compreher	sive Income That W	Vill Be Reclassifie	d In Profit Or Los				$\top$	Retained Earnings		
		Footnote Reference		Balanci	ing Additional			Effects	s of Put Option	n												Rese	serve Of Gains or L								Restricted Ot	ther Other	inclumed Editings	Non-contr interes	olling :s [
			Issued Capital <sup>'</sup>	Inflation Accour Adjustments for on Capital Merge Capita	nt Capital Contribution er of al Shareholders	Capital Treasur Advance Shares	Capital S y Adjustments due pre s to Cross-Ownership dis	Share Combinat emiums Entitie or Busine scounts Under Co Cont	tions of Revaluation s or Fund Relate sses with mmon Non-controll rol Interests	on Share ed Based Payments	Accumulated Gains (Losses) from Investments in Equity Instruments	Increases ( Decreases) on Revaluation of Property, Plant	Increases ( Decreases) ( on   I Revaluation of Intangible	nd Remeasurem Gains (Losses) or Remeasurement of Defined Benefit Plans	n Other	Gains (Losses Change in Fai of Financial L Attributab Change in Cre of Liabil	air Value Liability ble to redit Risk ility	edging Comprehe ments that edge Ventures tments in quity will not be	e Of Other nsive Income Of tes And Joint Accounted for ity Method that Reclassified to it or Loss	Exchange R Differences O on Translation	Other Exerves Dit of Other Gains ( Transces)	xchange fferences on anslation Cas Flo	Gains or Losses on sh Hedges of ow Net lges Investment i Foreign	Other Gains R or or Losses	r Reclassification of Value vailable-for-sale	sses) from al Assets d at Fair hrough	rve of her Value asuring Optication	Change in Value of Forward Elements of Forward Contracts	Change in Value of Foreign Currency Basis Spreads Share of Oth Comprehensive In Associates and Using Equity Meth will be Reclassif Profit or Los	ncome of Other Joint Gains From Ited for (	Reserves eq popropriated om Profits [member]	quity reserves Director [ Pa	vance ridend yments (Net) Prior Years' Profits or Losse Or Loss	membe	er]
	Statement of changes in equity [abstract]											and Equipment	Assets										Operations	Hedge	Financial Assets Inc	ome Adjust	tments								
	Statement of changes in equity [line items]																																		
	Equity at beginning of period		65.000.000	45.301.980	0 0	0 0	0 0 1	104.038	0	0 0		0 0	0	-19.95	2 0 19	- .952	0	0	0	0	0 19.952	0	0	0 00	0	0	0 0	0 0	0	0 00	2.067.777	0 0	0 128.906.429 139.315 0 24:	1.499.587	1.151 241.500.738
	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  Total Comprehensive Income (Loss)	27		0		0 0	0 0	0	0	0 0		0 0	0	2.20	0 0	0	0	0	0	0	0 0	0		0 0 0	0	0	0 0		0	0 00			0 139.315 -139.315 0	0	0 0
	Profit (loss)	27		0		0 0		0		0 0		0 0	0	-3.29	0 -3			0			0 -3.291	0		0 00	0	0		0 0					0 0 19.974.734 0 -19 0 0 19.974.734 0 -19		-118 -19.978.143 -118 -19.974.852
	Other Comprehensive Income (Loss)	27		0						0 0		0 0	0	-3.29				0			0 -3.291	0		0 00	0	0		0 0		0 00			0 0 0 0		0 -3.291
	Issue of equity	27	0	0	0 (	0 0	0 0	0	0	0 0		0 0	0		0 0	0	0	0	0	0	0 0	0	0	0 0 0	0	0	0 0	0 0	0	0 00	0	0 0	0 0 0 0	0	0 0
	Capital Decrease																																		
	Capital Advance  Effect of Merger or Liquidation or Division																																		
	Effects of Business Combinations Under Common																																		
	Control Advance Dividend Payments																																		
Previous Period	Dividends Paid																																		
01.01.2017 - 30.06.2017	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	27	AF 500	4E 201 000			0	104 000							3	-								0 0							3.007		0 130 345 744	1 501 700	1 022 001 200 200
	Equity at end of period  Statement of changes in equity [abstract]	21	65.000.000	-J.JUI.98U	0 (	0 0	0 0 1	.v-1.U30	0	0 0		0	0	-23.24	3 0 <sub>23</sub>	243	U	0	0	. 0	23.243	U	•	00	0	U	0 0	0	v .	0 0	2.001.111	0 0	0 129.045.744 19.974.734 0 223	1.521.502	1.033 221.522.595
	Statement of changes in equity [line items]																																		
	Equity at beginning of period		65.000.000	45.301.980	0 0	0 0	0 0 :	104.038	0	0 0		0 0	0	-30.91	9 0 30	919	0	0	0	0	0 30 010	0	0	0 00	0	0	0 0	0 0	0	0 00	2.067.777	0 0	0 129.045.744 11 976 967 0 229	9.511.653	952 229.512.605
	Adjustments Related to Accounting Policy Changes	2		0		0 0		0		0 0		0 0	0		0 0			0			0 0			0 0 0	0	0	0 0		0	0 00			0 -100.520 0 0		0 -100.520
	Adjustments Related to Required Changes in Accounting Policies																																		
	Adjustments Related to Voluntary Changes in Accounting Policies																																		
	Adjustments Related to Errors  Other Restatements																																		
	Other Restatements  Restated Balances		65,000,000	45.301.980	0 0	0 0	0 0 1	104.038	0	0 0		0 0	0	-30.91	9 0	-	0	0	0	0	0 -	0	0	0 00	0	0	0.0	0 0	0	0 00	2.067.777	0 0	0 128.945.224 11.976.967	9.411.133	952 229 412 085
	Transfers	27					0 0											0							0								0 -11.976.967 11.976.967 0		0 0
	Total Comprehensive Income (Loss)	27					0 0																		0								0 0 47.045.087 0 -47		-298 -47.086.702
	Profit (loss)		0	0	0 0	0 0	0 0	0	0	0 0		0 0	0		0 0	0	0	0							0					0 00	0	0 0	0 0 47.045.087 0 -47	7.045.087	-298 -47.045.385
	Other Comprehensive Income (Loss)	27					0 0											0							0								0 0 0 0		
	Issue of equity  Capital Decrease	27	0	0	0 (	0 0	0 0	0	0	0 0		0	0		0 0	0	0	0	0	0	0 0	0	0	0 0 0	0	0	0 0	0 0	0	0 0 0	0	0 0	0 0 0 0	0	120 120
	Capital Advance																																		
	Effect of Merger or Liquidation or Division Effects of Business Combinations Under Common Control																																		
	Control																																		