

PETKİM PETROKİMYA HOLDİNG A.Ş.
Financial Report
Consolidated
2019 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Comment

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

CONVENIENCE TRANSLATION INTO ENGLISH OF
INDEPENDENT AUDITOR'S REVIEW REPORT
ORIGINALLY ISSUED IN TURKISH

Report on review of interim financial information

To the General Assembly of Petkim Petrokimya Holding A.Ş.

Introduction

1. We have reviewed the accompanying condensed consolidated statement of financial position of Petkim Petrokimya Holding A.Ş. and its subsidiaries (collectively referred to as the "Group") as at 30 June 2019 and the related condensed consolidated statements of comprehensive income, changes in equity and cash flows for the six-month period then ended. The management of the Group is responsible for the preparation and fair presentation of this consolidated interim financial information in accordance with Turkish Accounting Standard 34 ("TAS 34") "Interim Financial Reporting". Our responsibility is to express a conclusion on this consolidated interim financial information based on our review.

Scope of review

2. We conducted our review in accordance with the Standard on Review Engagements ("SRE") 2410, "Review of interim financial information performed by the independent auditor of the entity". A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and the objective of which is to express an opinion on the financial statements. Consequently, a review on the interim financial information does not provide assurance that the audit firm will be aware of all significant matters which would have been identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

3. Based on our review, nothing has come to our attention that causes us to conclude that the accompanying condensed consolidated interim financial information of Petkim Petrokimya Holding A.Ş. is not prepared, in all material respects, in accordance with TAS 34.

PwC Bağımsız Denetim ve

Serbest Muhasebeci Mali Müşavirlik A.Ş.

Partner

İstanbul, 7 August 2019



Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2019	Previous Period 31.12.2018
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	2.382.115	3.009.408
Financial Investments		229.275	0
Time Deposits	5	229.275	0
Trade Receivables		1.599.443	1.194.398
Trade Receivables Due From Related Parties	19	118.495	168.543
Trade Receivables Due From Unrelated Parties	7	1.480.948	1.025.855
Other Receivables		192.941	5.226
Other Receivables Due From Related Parties	19	189.149	3.043
Other Receivables Due From Unrelated Parties		3.792	2.183
Derivative Financial Assets		17.084	1.129
Inventories	6	1.125.721	1.129.581
Prepayments		2.822.757	2.562.435
Prepayments to Related Parties	19	2.768.815	2.526.424
Prepayments to Unrelated Parties	11	53.942	36.011
Current Tax Assets	14	0	31.925
Other current assets		157.460	60.866
Other Current Assets Due From Unrelated Parties		157.460	60.866
SUB-TOTAL		8.526.796	7.994.968
Total current assets		8.526.796	7.994.968
NON-CURRENT ASSETS			
Financial Investments		8.910	8.910
Financial Assets Available-for-Sale	5	8.910	8.910
Other Receivables		124.393	109.745
Other Receivables Due From Related Parties	19	124.393	109.745
Derivative Financial Assets		0	624
Investment property		1.476	1.476
Property, plant and equipment	9	4.292.929	4.085.395
Right of Use Assets	2.6	253.978	0
Intangible assets and goodwill		35.305	27.793
Prepayments		74.328	72.110
Prepayments to Related Parties	19	22.927	19.995
Prepayments to Unrelated Parties	11	51.401	52.115
Deferred Tax Asset	14	268.028	270.900
Other Non-current Assets		16.099	15.885
Other Non-Current Assets Due From Unrelated Parties		16.099	15.885
Total non-current assets		5.075.446	4.592.838
Total assets		13.602.242	12.587.806
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		2.432.279	2.784.469
Current Borrowings From Related Parties		12.702	0
Lease Liabilities	19	12.702	0
Current Borrowings From Unrelated Parties		2.419.577	2.784.469
Bank Loans	8	1.232.878	1.261.339
Lease Liabilities	8	5.729	0
Other short-term borrowings	8	1.180.970	1.523.130
Current Portion of Non-current Borrowings		748.710	234.491
Current Portion of Non-current Borrowings from Unrelated Parties		748.710	234.491
Bank Loans	8	678.391	170.377
Issued Debt Instruments	8	70.319	64.114
Trade Payables		984.869	697.145
Trade Payables to Related Parties	19	331.545	55.336
Trade Payables to Unrelated Parties	7	653.324	641.809
Employee Benefit Obligations		28.146	10.062
Other Payables		39.753	48.712
Other Payables to Related Parties	19	24.944	25.302
Other Payables to Unrelated Parties		14.809	23.410

Derivative Financial Liabilities		10.032	13.954
Deferred Income Other Than Contract Liabilities		66.142	23.519
Deferred Income Other Than Contract Liabilities From Related Parties	19	16.854	1.495
Deferred Income Other Than Contract Liabilities from Unrelated Parties	10	49.288	22.024
Current tax liabilities, current	14	17.371	0
Current provisions		20.264	33.119
Current provisions for employee benefits	12	17.149	30.051
Other current provisions	20	3.115	3.068
Other Current Liabilities		10.793	16.640
Other Current Liabilities to Unrelated Parties		10.793	16.640
SUB-TOTAL		4.358.359	3.862.111
Total current liabilities		4.358.359	3.862.111
NON-CURRENT LIABILITIES			
Long Term Borrowings		4.372.762	4.306.321
Long Term Borrowings From Related Parties		118.852	0
Lease Liabilities	19	118.852	0
Long Term Borrowings From Unrelated Parties		4.253.910	4.306.321
Bank Loans	8	1.253.513	1.681.996
Lease Liabilities	8	127.977	0
Issued Debt Instruments	8	2.872.420	2.624.325
Derivative Financial Liabilities		23.800	0
Deferred Income Other Than Contract Liabilities		192.075	178.668
Deferred Income Other Than Contract Liabilities From Related Parties	19	192.075	178.668
Non-current provisions		104.016	105.770
Non-current provisions for employee benefits	12	104.016	105.770
Total non-current liabilities		4.692.653	4.590.759
Total liabilities		9.051.012	8.452.870
EQUITY			
Equity attributable to owners of parent		4.546.368	4.090.300
Issued capital	13	2.112.000	1.650.000
Inflation Adjustments on Capital	13	238.988	238.988
Share Premium (Discount)		64.188	64.188
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-27.573	-29.607
Gains (Losses) on Revaluation and Remeasurement		-27.573	-29.607
Gains (Losses) on Remeasurements of Defined Benefit Plans		-27.573	-29.607
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-58.969	-39.556
Exchange Differences on Translation		-51.283	-29.645
Gains (Losses) on Hedge		-7.686	-9.911
Gains (Losses) on Cash Flow Hedges		-7.686	-9.911
Restricted Reserves Appropriated From Profits		330.000	310.644
Prior Years' Profits or Losses		1.414.287	1.023.971
Current Period Net Profit Or Loss		473.447	871.672
Non-controlling interests		4.862	44.636
Total equity		4.551.230	4.134.936
Total Liabilities and Equity		13.602.242	12.587.806

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2019 - 30.06.2019	Previous Period 01.01.2018 - 30.06.2018	Current Period 3 Months 01.04.2019 - 30.06.2019	Previous Period 3 Months 01.04.2018 - 30.06.2018
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	15	5.940.555	4.231.847	3.108.468	2.352.899
Cost of sales	15	-5.061.902	-3.484.139	-2.563.369	-1.881.192
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		878.653	747.708	545.099	471.707
GROSS PROFIT (LOSS)		878.653	747.708	545.099	471.707
General Administrative Expenses	16	-150.953	-111.774	-63.748	-45.208
Marketing Expenses		-46.333	-34.158	-22.431	-16.626
Research and development expense		-11.662	-10.480	-5.862	-5.776
Other Income from Operating Activities		211.849	127.535	116.545	74.794
Other Expenses from Operating Activities		-178.231	-128.632	-135.938	-84.389
PROFIT (LOSS) FROM OPERATING ACTIVITIES		703.323	590.199	433.665	394.502
Investment Activity Income		15.985	11.807	7.935	4.718
Investment Activity Expenses		-15	0	-12	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		719.293	602.006	441.588	399.220
Finance income	17	1.174.134	1.007.073	615.335	731.286
Finance costs	17	-1.385.272	-1.046.678	-739.264	-734.079
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		508.155	562.401	317.659	396.427
Tax (Expense) Income, Continuing Operations		-68.912	-80.324	-22.237	-40.160
Current Period Tax (Expense) Income	14	-43.631	-36.526	-22.979	-7.384
Deferred Tax (Expense) Income	14	-25.281	-43.798	742	-32.776
PROFIT (LOSS) FROM CONTINUING OPERATIONS		439.243	482.077	295.422	356.267
PROFIT (LOSS)		439.243	482.077	295.422	356.267
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-34.204	-20.657	-23.998	-15.092
Owners of Parent		473.447	502.734	319.420	371.359
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Sürdürülen Faaliyetlerden 1 Kr Nominal Değerli 1 Adet Pay Başına Kazanç</i>	18	0,22420000	0,23800000	0,15120000	0,17580000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		2.034	-949	2.034	-949
Gains (Losses) on Remeasurements of Defined Benefit Plans		2.543	-1.186	2.543	-1.186
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-509	237	-509	237
Taxes Relating to Remeasurements of Defined Benefit Plans		-509	237	-509	237
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-24.983	6.692	-22.904	5.600
Exchange Differences on Translation		-21.345	-4.207	-12.628	-3.561
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		-4.548	13.625	-12.845	11.453
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		910	-2.726	2.569	-2.292
Taxes Relating to Cash Flow Hedges		910	-2.726	2.569	-2.292
OTHER COMPREHENSIVE INCOME (LOSS)		-22.949	5.743	-20.870	4.651
TOTAL COMPREHENSIVE INCOME (LOSS)		416.294	487.820	274.552	360.918
Total Comprehensive Income Attributable to					
Non-controlling Interests		-39.774	-7.401	-29.746	-5.347
Owners of Parent		456.068	495.221	304.298	366.265

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2019 - 30.06.2019	Previous Period 01.01.2018 - 30.06.2018
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		628.483	438.951
Profit (Loss)		439.243	482.075
Adjustments to Reconcile Profit (Loss)		441.079	270.067
Adjustments for depreciation and amortisation expense		154.998	91.746
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-16.732	-908
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	6	-16.732	-908
Adjustments for provisions		35.962	-3.879
Adjustments for (Reversal of) Provisions Related with Employee Benefits		38.876	14.741
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		0	-288
Adjustments for (Reversal of) Other Provisions		-2.914	-18.332
Adjustments for Interest (Income) Expenses		140.686	19.403
Adjustments for Interest Income	17	-64.744	-100.814
Adjustments for interest expense	17	205.430	120.217
Adjustments for Income Arised from Government Grants		0	1.602
Adjustments for unrealised foreign exchange losses (gains)		57.247	81.779
Adjustments for Tax (Income) Expenses	14	68.912	80.324
Adjustments for losses (gains) on disposal of non-current assets		6	0
Changes in Working Capital		-174.590	-192.146
Adjustments for decrease (increase) in trade accounts receivable		-423.714	-210.949
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-9.512	137.184
Adjustments for decrease (increase) in inventories		38.390	-243.076
Decrease (Increase) in Prepaid Expenses		-139.666	-63.719
Adjustments for increase (decrease) in trade accounts payable		287.511	209.791
Increase (Decrease) in Employee Benefit Liabilities		18.010	15.860
Adjustments for increase (decrease) in other operating payables		15.198	-29.376
Increase (Decrease) in Derivative Financial Liabilities		-518	-1.990
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		39.711	-5.871
Cash Flows from (used in) Operations		705.732	559.996
Payments Related with Provisions for Employee Benefits		-50.989	-16.102
Income taxes refund (paid)	14	-26.260	-104.943
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-425.323	-599.885
Proceeds from sales of property, plant, equipment and intangible assets		76	28
Purchase of Property, Plant, Equipment and Intangible Assets		-244.376	-158.448
Cash advances and loans made to other parties		-441.023	-957.222
Cash Advances and Loans Made to Related Parties		-445.000	-908.660
Other Cash Advances and Loans Made to Other Parties		3.977	-48.562
Cash receipts from repayment of advances and loans made to other parties		260.000	515.757
Paybacks from Cash Advances and Loans Made to Related Parties		260.000	515.757
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-782.458	1.806.895
Proceeds from borrowings		2.616.992	3.269.985
Proceeds from Loans	8	1.440.341	361.643
Proceeds From Issue of Debt Instruments	8	0	1.862.600
Proceeds from Other Financial Borrowings	8	1.176.651	1.045.742
Repayments of borrowings		-3.039.781	-967.410
Loan Repayments	8	-1.543.103	-489.659
Cash Outflows from Other Financial Liabilities	8	-1.496.678	-477.751
Payments of Lease Liabilities		-22.248	0
Dividends Paid			-540.000
Interest paid		-182.403	-62.958
Interest Received		74.257	107.278

Other inflows (outflows) of cash	5	-229.275	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-579.298	1.645.961
Effect of exchange rate changes on cash and cash equivalents		-47.995	299.801
Net increase (decrease) in cash and cash equivalents		-627.293	1.945.762
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	3.009.408	1.460.449
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	2.382.115	3.406.211

Previous Period 01.01.2018 - 30.06.2018	Statement of changes in equity (abstract)															
	Statement of changes in equity (line items)															
	Equity at beginning of period		1,500,000	238,988	214,188	-27,291		-2,795	-3,774		192,599	280,057	1,401,959	3,793,931	60,147	3,854,078
	Adjustments Related to Accounting Policy Changes															0
	Adjustments Related to Required Changes in Accounting Policies															0
	Adjustments Related to Voluntary Changes in Accounting Policies															0
	Adjustments Related to Errors															0
	Other Restatements															0
	Restated Balances															0
	Transfers		150,000		-150,000						71,545	1,330,414	-1,401,959	0		0
	Total Comprehensive Income (Loss)					-948	0	-14,138	7,573				502,734	495,221	-7,401	487,820
	Profit (loss)												502,734	502,734	-20,657	482,077
	Other Comprehensive Income (Loss)					-948		-14,138	7,573					-7,513	13,256	5,743
	Issue of equity															0
	Capital Decrease															0
	Capital Advance															0
	Effect of Merger or Liquidation or Division															0
	Effects of Business Combinations Under Common Control															0
	Advance Dividend Payments															0
	Dividends Paid										46,500	-586,500		-540,000		-540,000
	Decrease through Other Distributions to Owners															0
	Increase (Decrease) through Treasury Share Transactions															0
	Increase (Decrease) through Share-Based Payment Transactions															0
	Acquisition or Disposal of a Subsidiary															0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity															0
	Transactions with noncontrolling shareholders															0
	Increase through Other Contributions by Owners															0
	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															0
	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															0
	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															0
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															0	
Increase (decrease) through other changes, equity															0	
Equity at end of period		1,650,000	238,988	64,188	-28,239		-16,933	3,799		310,644	1,023,971	502,734	0	3,749,152	52,746	3,801,898
	Statement of changes in equity (abstract)															
	Statement of changes in equity (line items)															
	Equity at beginning of period		1,650,000	238,988	64,188	-29,607		-29,645	-9,911		310,644	1,023,971	871,672	4,090,300	44,636	4,134,936
	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		462,000		0						19,356	390,316	-871,672	0		0
	Total Comprehensive Income (Loss)					2,034		-21,638	2,225				473,447	456,068	-39,774	416,294
	Profit (loss)												473,447	473,447	-34,204	439,243
	Other Comprehensive Income (Loss)					2,034		-21,638	2,225					-17,379	-5,570	-22,949
	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 01.01.2019 - 30.06.2019																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
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