

ADANA ÇİMENTO SANAYİİ T.A.Ş.
Financial Report
Consolidated
2019 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Comment

Independent Audit Company	DRT 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

Adana Çimento Sanayii T.A.Ş. Genel Kurulu'na

Giriş

Adana Çimento Sanayii T.A.Ş.'nin ("Şirket") ve bağlı ortaklıklarının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2019 tarihli ilişikteki özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait ilgili özet konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, özet konsolide özkaynaklar değişim tablosunun ve özet konsolide nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet konsolide 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 özet konsolide 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 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 Standartları'na 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

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.

DRT BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.

Member of DELOITTE TOUCHE TOHMATSU LIMITED

Osman Arslan, SMMM

Sorumlu Denetçi

İstanbul, 19 Ağustos 2019

Statement of Financial Position (Balance Sheet)

Presentation Currency	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	5	424.288.189	556.549.466
Financial Investments	13	24.231.045	22.988.892
Trade Receivables	7	153.780.537	167.388.865
Trade Receivables Due From Related Parties	43623	24.345.696	28.975.894
Trade Receivables Due From Unrelated Parties	7	129.434.841	138.412.971
Other Receivables		8.548.349	12.073.039
Other Receivables Due From Related Parties	6	161.046	1.264.701
Other Receivables Due From Unrelated Parties		8.387.303	10.808.338
Derivative Financial Assets		756.530	
Derivative Financial Assets Held for Trading	24	756.530	
Inventories	8	158.258.461	167.701.173
Prepayments	9	3.309.320	2.348.994
Other current assets		9.512.847	8.463.083
SUB-TOTAL		782.685.278	937.513.512
Non-current Assets or Disposal Groups Classified as Held for Sale	14	0	78.137.849
Total current assets		782.685.278	1.015.651.361
NON-CURRENT ASSETS			
Other Receivables		339.900	278.236
Other Receivables Due From Related Parties	6	24.501	11.837
Other Receivables Due From Unrelated Parties		315.399	266.399
Investments accounted for using equity method	4	34.713.776	38.470.958
Investment property	10	13.545.891	13.545.891
Property, plant and equipment	12	516.364.791	507.115.711
Right of Use Assets	11	8.965.060	
Intangible assets and goodwill	12	10.002.887	10.016.746
Goodwill		7.062.941	7.062.941
Other intangible assets		2.939.946	2.953.805
Prepayments	9	9.052.355	3.987.224
Deferred Tax Asset	19	9.122.413	8.857.527
Total non-current assets		602.107.073	582.272.293
Total assets		1.384.792.351	1.597.923.654
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	17	50.825.682	198.055.374
Current Borrowings From Unrelated Parties		50.825.682	198.055.374
Bank Loans		50.825.682	198.055.374
Current Portion of Non-current Borrowings		3.869.266	37.512.117
Current Portion of Non-current Borrowings from Unrelated Parties		3.869.266	37.512.117
Bank Loans		3.869.266	37.512.117
Trade Payables	7	67.046.787	72.460.000
Trade Payables to Related Parties	43623	19.846.945	26.699.439
Trade Payables to Unrelated Parties	7	47.199.842	45.760.561
Employee Benefit Obligations		4.155.258	2.469.035
Other Payables		236.051.976	6.768.241
Other Payables to Related Parties	6	233.566.450	
Other Payables to Unrelated Parties		2.485.526	6.768.241
Deferred Income Other Than Contract Liabilities	9	11.465.500	5.175.662
Current tax liabilities, current	19	5.643.336	25.544.542
Current provisions		8.355.199	7.355.182
Current provisions for employee benefits		1.356.145	1.296.579
Other current provisions	15	6.999.054	6.058.603
SUB-TOTAL		387.413.004	355.340.153
Total current liabilities		387.413.004	355.340.153
NON-CURRENT LIABILITIES			
Long Term Borrowings	17	82.592.641	99.112.000
Deferred Income Other Than Contract Liabilities		218.713	218.712

Non-current provisions		18.600.311	16.760.418
Non-current provisions for employee benefits		18.163.423	16.323.530
Other non-current provisions	15	436.888	436.888
Total non-current liabilities		101.411.665	116.091.130
Total liabilities		488.824.669	471.431.283
EQUITY			
Equity attributable to owners of parent		895.967.682	1.126.492.371
Issued capital	18	336.182.000	336.182.000
Treasury Shares (-)	18	-38.190.738	
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-3.456.929	-4.190.768
Gains (Losses) on Revaluation and Remeasurement		-3.088.990	-2.474.273
Gains (Losses) on Remeasurements of Defined Benefit Plans		-3.088.990	-2.474.273
Share of Other Comprehensive Income of Investments Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		-367.939	-1.716.495
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss			5.380.815
Exchange Differences on Translation			5.380.815
Restricted Reserves Appropriated From Profits	18	176.822.303	154.585.842
Prior Years' Profits or Losses		361.019.309	151.398.096
Current Period Net Profit Or Loss		63.591.737	483.136.386
Total equity		895.967.682	1.126.492.371
Total Liabilities and Equity		1.384.792.351	1.597.923.654

Profit or loss [abstract]

Presentation Currency	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
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	21	295.532.652	337.597.308	168.628.890	186.365.959
Cost of sales	21	-229.934.568	-237.221.461	-123.473.168	-129.430.847
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		65.598.084	100.375.847	45.155.722	56.935.112
GROSS PROFIT (LOSS)		65.598.084	100.375.847	45.155.722	56.935.112
General Administrative Expenses		-31.403.151	-18.560.917	-18.553.077	-10.729.692
Marketing Expenses		-23.563.127	-19.876.364	-12.383.578	-11.660.807
Research and development expense		-255.312	-173.157	-164.695	-86.578
Other Income from Operating Activities		10.894.878	13.225.150	6.845.506	10.050.933
Other Expenses from Operating Activities		-4.932.697	-6.195.366	-3.638.377	-4.983.664
PROFIT (LOSS) FROM OPERATING ACTIVITIES		16.338.675	68.795.193	17.261.501	39.525.304
Investment Activity Income	22	41.695.575	8.044.881	-985.395	-352.134
Investment Activity Expenses	22	-899.911	-688.048	-387.612	-344.388
Share of Profit (Loss) from Investments Accounted for Using Equity Method	4	-3.718.066	46.461.315	-4.148.985	25.746.097
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		53.416.273	122.613.341	11.739.509	64.574.879
Finance income	23	47.654.723	9.169.071	11.929.193	5.371.031
Finance costs	23	-23.148.030	-16.611.546	1.650.540	-7.702.105
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		77.922.966	115.170.866	25.319.242	62.243.805
Tax (Expense) Income, Continuing Operations		-14.331.229	-16.292.909	-8.637.848	-9.711.961
Current Period Tax (Expense) Income	19	-14.442.437	-21.257.852	-5.948.047	-14.806.889
Deferred Tax (Expense) Income	19	111.208	4.964.943	-2.689.801	5.094.928
PROFIT (LOSS) FROM CONTINUING OPERATIONS		63.591.737	98.877.957	16.681.394	52.531.844
PROFIT (LOSS)		63.591.737	98.877.957	16.681.394	52.531.844
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		63.591.737	98.877.957	16.681.394	52.531.844
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
A Grubu	20	0,39000000	0,61000000	0,10000000	0,79000000
B Grubu	20	0,28000000	0,43000000	0,07000000	0,56000000
C Grubu	20	0,04000000	0,06000000	0,01000000	0,08000000
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	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 Other Comprehensive Income					
PROFIT (LOSS)		63.591.737	98.877.957	16.681.394	52.531.844
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-653.833	357.383	-648.213	357.383
Gains (Losses) on Remeasurements of Defined Benefit Plans		-768.395	172.215	-768.395	172.215
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		-39.116	219.611	-33.496	219.611
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	19	153.678	-34.443	153.678	-34.443
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-5.380.815	-4.901.825	-5.389.236	-4.375.251
Exchange Differences on Translation		-5.380.815	1.206.454	-5.389.236	682.861
Gains (Losses) on Exchange Differences on Translation	4	-5.380.815	1.206.454	-5.389.236	682.861
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income			-6.429.768		-5.324.329
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss		0	0		
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss			321.489		266.217
Deferred Tax (Expense) Income	19		321.489		266.217
OTHER COMPREHENSIVE INCOME (LOSS)		-6.034.648	-4.544.442	-6.037.449	-4.017.868
TOTAL COMPREHENSIVE INCOME (LOSS)		57.557.089	94.333.515	10.643.945	48.513.976
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		57.557.089	94.333.515	10.643.945	48.513.976

Statement of cash flows (Indirect Method)

Presentation Currency	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		16.428.998	21.302.006
Profit (Loss)		63.591.737	98.877.958
Profit (Loss) from Continuing Operations		63.591.737	98.877.958
Adjustments to Reconcile Profit (Loss)		-24.452.714	-45.567
Adjustments for depreciation and amortisation expense		18.464.126	12.036.805
Adjustments for Impairment Loss (Reversal of Impairment Loss)		3.221.490	2.560.810
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	7	3.221.490	2.560.810
Adjustments for provisions		6.379.049	12.693.683
Adjustments for (Reversal of) Provisions Related with Employee Benefits		1.211.456	1.675.966
Adjustments for (Reversal of) Other Provisions		5.167.593	11.017.717
Adjustments for Dividend (Income) Expenses	22	-4.044.860	-6.235.638
Adjustments for Interest (Income) Expenses		-29.136.565	10.158.015
Adjustments for Interest Income		-49.539.752	-6.389.068
Adjustments for interest expense	23	20.403.187	16.547.083
Adjustments for fair value losses (gains)		-1.998.683	-1.086.145
Adjustments for Fair Value Losses (Gains) of Financial Assets	22	-1.242.153	-1.086.145
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments		-756.530	
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	4	3.718.066	-46.461.315
Adjustments for undistributed profits of associates		3.718.066	-46.461.315
Adjustments for Tax (Income) Expenses	19	14.331.229	16.292.909
Adjustments for losses (gains) on disposal of non-current assets	22	-403.700	-4.691
Adjustments for (Income) Expense Caused by Sale or Changes in Share of Associates, Joint Ventures and Financial Investments	22	-34.982.866	
Changes in Working Capital		12.845.343	-62.417.327
Adjustments for decrease (increase) in trade accounts receivable		10.421.014	-21.094.142
Decrease (Increase) in Trade Accounts Receivables from Related Parties		4.630.198	-6.175.952
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		5.790.816	-14.918.190
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		2.413.164	-1.150.911
Decrease (Increase) in Other Related Party Receivables Related with Operations		1.103.655	-5.760.976
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		1.309.509	4.610.065
Adjustments for decrease (increase) in inventories		9.442.712	-18.027.502
Decrease (Increase) in Prepaid Expenses		-6.025.458	-3.520.858
Adjustments for increase (decrease) in trade accounts payable		-5.413.213	-1.575.016
Increase (Decrease) in Trade Accounts Payables to Related Parties		-6.852.494	5.129.659
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		1.439.281	-6.704.675
Adjustments for increase (decrease) in other operating payables		2.007.124	-17.048.898
Increase (Decrease) in Other Operating Payables to Unrelated Parties		2.007.124	-17.048.898
Cash Flows from (used in) Operations		51.984.366	36.415.064
Interest received		2.607.386	
Payments Related with Provisions for Employee Benefits		-1.846.558	-1.849.798
Payments Related with Other Provisions	15	-1.972.553	-1.200.000
Income taxes refund (paid)	19	-34.343.643	-12.063.260
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		85.140.797	97.509.255
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities	14	107.740.000	88.016.162
Proceeds from sales of property, plant, equipment and intangible assets		419.620	7.996

Purchase of Property, Plant, Equipment and Intangible Assets	12	-27.063.683	-30.584.580
Dividends received		4.044.860	40.451.561
Interest paid			-1.508.523
Interest received			1.126.639
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-233.831.072	-15.418.301
Payments to Acquire Entity's Shares or Other Equity Instruments		-54.515.328	
Payments to Acquire Entity's Shares	18	-54.515.328	
Proceeds from borrowings		30.354.625	140.000.000
Repayments of borrowings		-239.134.738	-146.526.389
Loan Repayments		-205.897.863	-146.526.389
Payments of Issued Debt Instruments		-33.236.875	
Interest paid		-17.433.824	-14.154.341
Interest Received	23	46.898.193	5.262.429
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-132.261.277	103.392.960
Net increase (decrease) in cash and cash equivalents		-132.261.277	103.392.960
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		556.549.466	69.473.644
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		424.288.189	172.866.604

		Footnote Reference	Equity																
			Equity attributable to owners of parent [member]														Non-controlling Interests [member]		
			Issued Capital	Treasury Shares	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]	Share Of Other Comprehensive Income Of Associates And Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss			Exchange Differences on Translation	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income		Prior Years' Profits or Losses	Net Profit or Loss				
Gains (Losses) on Remeasurements of Defined Benefit Plans																			
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	18	336.182.000		-3.647.319	-3.465.791	-7.113.110	3.141.945		82.148.757	85.290.702	144.661.900	76.864.194	125.972.459	761.858.145	761.858.145			
	Adjustments Related to Accounting Policy Changes												-539.053		-539.053	-539.053			
	Adjustments Related to Required Changes in Accounting Policies																		
	Adjustments Related to Voluntary Changes in Accounting Policies																		
	Adjustments Related to Errors																		
	Other Restatements																		
	Restated Balances		336.182.000		-3.647.319	-3.465.791	-7.113.110	3.141.945		82.148.757	85.290.702	144.661.900	76.325.141	125.972.459	761.319.092	761.319.092			
	Transfers									-76.040.478	-76.040.478	9.923.942	192.088.995	-125.972.459					
	Total Comprehensive Income (Loss)				137.772	219.611	357.383	1.206.454		-6.108.279	-4.901.825			98.877.957	94.333.515	94.333.515			
	Profit (loss)													98.877.957	98.877.957	98.877.957			
	Other Comprehensive Income (Loss)				137.772	219.611	357.383	1.206.454		-6.108.279	-4.901.825				-4.544.442	-4.544.442			
	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													-116.048.517		-116.048.517	-116.048.517		
	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	18	336.182.000		-3.509.547	-3.246.180	-6.755.727	4.348.399		4.348.399		154.585.842	152.365.619	98.877.957	739.604.090	739.604.090				
Statement of changes in equity (abstract)																			
Statement of changes in equity (line items)																			
Equity at beginning of period	18	336.182.000		-2.474.273	-1.716.495	-4.190.768	5.380.815		5.380.815		154.585.842	151.398.096	483.136.386	1.126.492.371	1.126.492.371				
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											22.236.461	460.899.925	-483.136.386						
Total Comprehensive Income (Loss)				-614.717	1.348.556	-653.833	-5.380.815		-5.380.815			-1.387.672	63.591.737	57.557.089	57.557.089				
Profit (loss)													63.591.737	63.591.737	63.591.737				
Other Comprehensive Income (Loss)	14			-614.717	-39.116	-653.833			-5.380.815					-6.034.648	-6.034.648				
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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