

YATIRIM FİNANSMAN MENKUL DEĞERLER A.Ş.
Financial Report
Consolidated
2020 - 3. 3 Monthly Notification

General Information About Financial Statements

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.09.2020	Previous Period 31.12.2019
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	20	240.220.134	181.368.887
Financial Investments	3	4.570.261	3.676.229
Financial Assets at Fair Value Through Profit or Loss	3	4.570.261	3.676.229
Trade Receivables	6	733.713.643	667.665.951
Trade Receivables Due From Related Parties	6-17	291.741	287.944
Trade Receivables Due From Unrelated Parties	6	733.421.902	667.378.007
Other Receivables	7	36.897.227	24.817.816
Other Receivables Due From Unrelated Parties	7	36.897.227	24.817.816
Derivative Financial Assets	5	0	32.521
Derivative Financial Assets Held for Trading	5	0	32.521
Current Tax Assets	15	14.000	0
Other current assets	12	916.270	668.509
Other Current Assets Due From Unrelated Parties	12	916.270	668.509
SUB-TOTAL		1.016.331.535	878.229.913
Total current assets		1.016.331.535	878.229.913
NON-CURRENT ASSETS			
Financial Investments	3	44.853.650	37.047.100
Financial Assets at Fair Value Through Other Comprehensive Income	3	44.853.650	37.047.100
Trade Receivables	6	225.000.000	0
Trade Receivables Due From Unrelated Parties	6	225.000.000	0
Investments accounted for using equity method	13	360.295	573.154
Property, plant and equipment	8	5.657.616	2.251.305
Right of Use Assets	9	6.066.961	7.531.297
Intangible assets and goodwill	10	801.253	1.021.862
Deferred Tax Asset	15	1.437.393	1.067.291
Total non-current assets		284.177.168	49.492.009
Total assets		1.300.508.703	927.721.922
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	4	637.395.174	319.773.935
Current Borrowings From Related Parties	4-17	947.661	835.918
Lease Liabilities	4-17	947.661	835.918
Current Borrowings From Unrelated Parties	4	636.447.513	318.938.017
Bank Loans	4	8.002.800	20.108.573
Lease Liabilities	4	1.953.592	1.501.638
Issued Debt Instruments	4	300.569.408	131.175.279
Other short-term borrowings	4	325.921.713	166.152.527
Trade Payables	6	268.070.172	338.845.037
Trade Payables to Related Parties	6-17	0	295
Trade Payables to Unrelated Parties	6	268.070.172	338.844.742
Other Payables	7	3.484.795	2.675.910
Other Payables to Unrelated Parties	7	3.484.795	2.675.910
Derivative Financial Liabilities	5	1.213.479	490.725
Derivative Financial Liabilities Held for trading	5	1.213.479	490.725
Current tax liabilities, current	15	2.959.939	3.128.205
Current provisions		14.671.668	15.355.306
Current provisions for employee benefits		3.413.003	4.526.687
Other current provisions	11	11.258.665	10.828.619
Other Current Liabilities	12	421.333	271.416
Other Current Liabilities to Unrelated Parties	12	421.333	271.416
SUB-TOTAL		928.216.560	680.540.534
Total current liabilities		928.216.560	680.540.534
NON-CURRENT LIABILITIES			
Long Term Borrowings	4	219.995.586	128.441.297
Long Term Borrowings From Related Parties	4-17	1.558.328	2.247.178
Lease Liabilities	4-17	1.558.328	2.247.178
Long Term Borrowings From Unrelated Parties	4	218.437.258	126.194.119

Lease Liabilities	4	2.707.738	3.451.153
Issued Debt Instruments	4	215.729.520	122.742.966
Non-current provisions		2.658.744	2.415.834
Non-current provisions for employee benefits		2.658.744	2.415.834
Total non-current liabilities		222.654.330	130.857.131
Total liabilities		1.150.870.890	811.397.665
EQUITY			
Equity attributable to owners of parent		149.637.813	116.324.257
Issued capital	14	63.500.000	63.500.000
Inflation Adjustments on Capital		3.795	3.795
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-215.012	-215.012
Gains (Losses) on Revaluation and Remeasurement		-215.012	-215.012
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss	14	30.226.801	23.603.722
Gains (Losses) on Revaluation and Reclassification	14	30.226.801	23.603.722
Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income	14	30.226.801	23.603.722
Restricted Reserves Appropriated From Profits	14	4.724.095	3.680.646
Legal Reserves	14	4.724.095	3.680.646
Prior Years' Profits or Losses	14	21.532.657	9.163.424
Current Period Net Profit Or Loss		29.865.477	16.587.682
Non-controlling interests		0	0
Total equity		149.637.813	116.324.257
Total Liabilities and Equity		1.300.508.703	927.721.922

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2020 - 30.09.2020	Previous Period 01.01.2019 - 30.09.2019	Current Period 3 Months 01.07.2020 - 30.09.2020	Previous Period 3 Months 01.07.2019 - 30.09.2019
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue		468.792.429	2.129.100.691	139.607.332	1.466.737.878
Cost of sales		-400.537.577	-2.083.439.713	-110.234.454	-1.449.896.996
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		68.254.852	45.660.978	29.372.878	16.840.882
GROSS PROFIT (LOSS)		68.254.852	45.660.978	29.372.878	16.840.882
General Administrative Expenses		-40.692.668	-35.214.087	-13.783.448	-11.476.344
Marketing Expenses		-4.032.524	-3.943.905	-1.353.924	-1.109.789
Other Income from Operating Activities		2.340.312	897.002	1.349.022	103.748
Other Expenses from Operating Activities		-411.989	-25.503	-18.733	-15.046
PROFIT (LOSS) FROM OPERATING ACTIVITIES		25.457.983	7.374.485	15.565.795	4.343.451
Investment Activity Income		36.052.175	74.300.537	11.886.628	13.279.582
Investment Activity Expenses		-23.949.869	-65.777.650	-13.054.133	-13.221.716
Share of Profit (Loss) from Investments Accounted for Using Equity Method	13	-212.859	-126.549	-109.205	-52.426
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		37.347.430	15.770.823	14.289.085	4.348.891
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		37.347.430	15.770.823	14.289.085	4.348.891
Tax (Expense) Income, Continuing Operations		-7.481.953	-3.144.326	-3.265.214	-1.075.656
Current Period Tax (Expense) Income	15	-7.702.194	-2.779.469	-3.591.902	-766.136
Deferred Tax (Expense) Income	15	220.241	-364.857	326.688	-309.520
PROFIT (LOSS) FROM CONTINUING OPERATIONS		29.865.477	12.626.497	11.023.871	3.273.235
PROFIT (LOSS)		29.865.477	12.626.497	11.023.871	3.273.235
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		29.865.477	12.626.497	11.023.871	3.273.235
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		0	0	0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans		0	0	0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		0	0	0	0
Deferred Tax (Expense) Income		0	0	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		6.623.079	773.452	732.331	740.776
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		6.473.218	814.161	732.331	779.764
Gains (Losses) on Financial Assets Measured at Fair Value through Other Comprehensive Income	3	6.473.218	814.161	732.331	779.764
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		149.861	-40.709	0	-38.988
Deferred Tax (Expense) Income	15	149.861	-40.709	0	-38.988
OTHER COMPREHENSIVE INCOME (LOSS)		6.623.079	773.452	732.331	740.776
TOTAL COMPREHENSIVE INCOME (LOSS)		36.488.556	13.399.949	11.756.202	4.014.011
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		36.488.556	13.399.949	11.756.202	4.014.011

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2020 - 30.09.2020	Previous Period 01.01.2019 - 30.09.2019
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-370.510.044	-15.194.353
Profit (Loss)		29.865.477	12.626.497
Profit (Loss) from Continuing Operations		29.865.477	12.626.497
Adjustments to Reconcile Profit (Loss)		11.161.759	32.817.147
Adjustments for depreciation and amortisation expense	8-9-10	3.096.745	2.537.239
Adjustments for Impairment Loss (Reversal of Impairment Loss)		32.000	0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	6	32.000	0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Other Financial Assets or Investments		0	
Adjustments for provisions		2.574.479	4.521.852
Adjustments for (Reversal of) Provisions Related with Employee Benefits		2.144.433	1.836.816
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	11	430.046	723.500
Adjustments for (Reversal of) Other Provisions		0	1.961.536
Adjustments for Interest (Income) Expenses		868.975	27.587.348
Adjustments for Interest Income		-9.064.979	-4.904.434
Adjustments for interest expense		9.933.954	32.491.782
Adjustments for unrealised foreign exchange losses (gains)		488.122	-952.116
Adjustments for fair value losses (gains)		755.275	-3.521.619
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments	5	755.275	-3.521.619
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	13	212.859	126.548
Adjustments for Tax (Income) Expenses	15	7.935.553	3.144.326
Adjustments for losses (gains) on disposal of non-current assets		0	-93.266
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		0	-93.266
Other adjustments for which cash effects are investing or financing cash flow		-4.802.249	-533.165
Changes in Working Capital		-397.023.013	-52.895.513
Decrease (Increase) in Financial Investments	3	-2.077.503	4.942.359
Adjustments for decrease (increase) in trade accounts receivable		-291.079.692	-400.672.673
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-3.797	-102.955
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	6	-291.075.895	-400.569.718
Adjustments for increase (decrease) in trade accounts payable		-70.774.865	390.584.686
Increase (Decrease) in Trade Accounts Payables to Related Parties		-295	0
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	6	-70.774.570	390.584.686
Other Adjustments for Other Increase (Decrease) in Working Capital		-33.090.953	-47.749.885
Decrease (Increase) in Other Assets Related with Operations	4-7-9-11-12-15-20	-33.915.577	-48.036.039
Increase (Decrease) in Other Payables Related with Operations		824.624	286.154
Cash Flows from (used in) Operations		-355.995.777	-7.451.869
Dividends paid		-3.175.000	-3.175.000
Proceeds from Sale of Share or Debt Instruments of Other Business Organizations or Funds		0	0
Payments Related with Provisions for Employee Benefits		-3.015.207	-1.788.015
Income taxes refund (paid)	15	-8.324.060	-2.779.469
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		10.407.636	6.318.810
Proceeds from sales of property, plant, equipment and intangible assets		0	260.458
Proceeds from sales of property, plant and equipment	8	0	260.458

Purchase of Property, Plant, Equipment and Intangible Assets		-4.071.189	-1.523.454
Purchase of property, plant and equipment	8	-4.071.189	-1.135.707
Purchase of intangible assets	10	0	-387.747
Dividends received		6.409.392	2.671.996
Interest received		8.069.433	4.909.810
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		397.768.605	287.990.067
Proceeds from borrowings		38.926.820.602	24.382.389.070
Proceeds from Loans		38.557.663.999	24.382.389.070
Proceeds From Issue of Debt Instruments		369.156.603	
Repayments of borrowings		-38.516.782.879	-24.074.562.115
Loan Repayments		-38.410.262.179	-24.074.562.115
Payments of Issued Debt Instruments		-106.520.700	0
Cash Outflows from Other Financial Liabilities		0	0
Payments of Lease Liabilities		-862.196	0
Dividends Paid		0	
Interest paid		-9.933.954	-17.669.207
Other inflows (outflows) of cash		-1.472.968	-2.167.681
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		37.666.197	279.114.524
Effect of exchange rate changes on cash and cash equivalents		-488.122	952.116
Net increase (decrease) in cash and cash equivalents		37.178.075	280.066.640
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	20	155.191.000	154.051.362
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	20	192.369.075	434.118.002

		Footnote Reference	Equity												
			Equity attributable to owners of parent (member)										Non-controlling interests (member)		
			Issued Capital	Inflation Adjustments on 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		Restricted Reserves Appropriated From Profits (member)	Other reserves (member)	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	Gains (Losses) on Remeasuring and/or Reclassification of Available-for-sale Financial Assets														
Previous Period 01.01.2019 - 30.09.2019	Statement of changes in equity (abstract)														
	Statement of changes in equity (line items)														
	Equity at beginning of period	63.500.000	3.795	-215.012		21.010.305	2.832.316	804	1.825.355	11.360.595	100.318.158	0	100.318.158		
	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						847.526		10.513.069	-11.360.595					
	Total Comprehensive Income (Loss)					773.452				12.626.497	13.399.949	0	13.399.949		
	Profit (loss)									12.626.497	12.626.497	0	12.626.497		
	Other Comprehensive Income (Loss)					773.452					773.452	0	773.452		
	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									-3.175.000	-3.175.000		-3.175.000		
	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		63.500.000	3.795	-215.012		21.783.757	3.679.842	804	9.163.424	12.626.497	110.543.107	0	110.543.107		
Previous Period 01.01.2019 - 30.09.2019	Statement of changes in equity (abstract)														
	Statement of changes in equity (line items)														
	Equity at beginning of period	63.500.000	3.795	-215.012		23.603.722	3.679.842	804	9.163.424	16.587.682	116.324.257	0	116.324.257		
	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						1.043.449		15.544.233	-16.587.682					
	Total Comprehensive Income (Loss)					6.623.079				29.865.477	36.488.556	0	36.488.556		
	Profit (loss)									29.865.477	29.865.477	0	29.865.477		
	Other Comprehensive Income (Loss)					6.623.079					6.623.079	0	6.623.079		
	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 01.01.2020 - 30.09.2020																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
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