

EGE SERAMİK SANAYİ VE TİCARET A.Ş.
Financial Report
Unconsolidated
2018 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Company	AS BAĞIMSIZ DENETİM VE YEMİNLİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

1 OCAK – 30 HAZİRAN 2018 HESAP DÖNEMİNE İLİŞKİN FİNANSAL TABLOLAR İLE İLGİLİ SINIRLI DENETİM RAPORU

Ege Seramik Sanayi Ve Ticaret A.Ş.

Yönetim Kurulu'na;

Ege Seramik Sanayi ve Ticaret A.Ş.'nin 30 Haziran 2018 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait ilgili kâr veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardına (TMS 34) uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde 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 Standartlarına 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 vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem finansal bilgilerin, tüm önemli yönleriyle, Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardına (TMS 34) uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

As Bağımsız Denetim ve YMM A.Ş.

(Member of **NEXIA INTERNATIONAL**)

Osman Tuğrul ÖZSÜT

Sorumlu Denetçi

İstanbul, 7 Ağustos 2018



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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	53	24.126.429	29.091.984
Trade Receivables	7	172.779.940	141.723.341
Trade Receivables Due From Related Parties	6	48.654.015	34.134.789
Trade Receivables Due From Unrelated Parties	7	124.125.925	107.588.552
Other Receivables	9	1.220.829	2.882.693
Other Receivables Due From Related Parties	6	0	0
Other Receivables Due From Unrelated Parties	9	1.220.829	2.882.693
Inventories	10	74.486.444	81.856.639
Prepayments	12	6.453.358	1.838.484
Other current assets	28	5.230.868	5.038.477
SUB-TOTAL		284.297.868	262.431.618
Total current assets		284.297.868	262.431.618
NON-CURRENT ASSETS			
Financial Investments	4	4.000	4.000
Other Receivables	9	375.201	288.005
Other Receivables Due From Related Parties	6	0	0
Other Receivables Due From Unrelated Parties	9	375.201	288.005
Property, plant and equipment	14	139.297.927	133.231.275
Intangible assets and goodwill	17	2.418.958	2.447.531
Other intangible assets	17	2.418.958	2.447.531
Prepayments	12	115.748	72.252
Deferred Tax Asset	40	25.953.084	23.481.586
Total non-current assets		168.164.918	159.524.649
Total assets		452.462.786	421.956.267
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	47	17.822.869	10.604.830
Trade Payables	7	59.008.021	62.806.810
Trade Payables to Related Parties	6	67.548	11.319
Trade Payables to Unrelated Parties	7	58.940.473	62.795.491
Employee Benefit Obligations	27	5.940.281	5.083.035
Other Payables	9	2.508.198	1.724.587
Other Payables to Related Parties	6	322	290
Other Payables to Unrelated Parties	9	2.507.876	1.724.297
Deferred Income	12	24.768.311	21.310.337
Current tax liabilities, current	25	1.719.575	1.232.557
Current provisions	25	3.812.944	2.238.942
Other current provisions	25	3.812.944	2.238.942
Other Current Liabilities	28	5.298.378	4.356.168
SUB-TOTAL		120.878.577	109.357.266
Total current liabilities		120.878.577	109.357.266
NON-CURRENT LIABILITIES			
Long Term Borrowings	47	1.417.256	1.507.261
Long Term Borrowings From Related Parties	47	0	0
Long Term Borrowings From Unrelated Parties	47	1.417.256	1.507.261
Trade Payables	7	0	0
Trade Payables To Related Parties	6	0	0
Trade Payables To Unrelated Parties	7	0	0
Deferred Income	12	0	0
Non-current provisions	27	31.563.955	26.033.818
Non-current provisions for employee benefits	27	31.563.955	26.033.818
Current Tax Liabilities	25	0	0
Total non-current liabilities		32.981.211	27.541.079
Total liabilities		153.859.788	136.898.345
EQUITY			
Equity attributable to owners of parent		298.602.998	285.057.922
Issued capital	29	75.000.000	75.000.000

Inflation Adjustments on Capital	29	24.778.008	24.778.008
Share Premium (Discount)	29	35.838.595	35.838.595
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	29	2.367.043	5.325.705
Gains (Losses) on Revaluation and Remeasurement	29	2.367.043	5.325.705
Gains (Losses) on Remeasurements of Defined Benefit Plans	29	2.367.043	5.325.705
Restricted Reserves Appropriated From Profits	29	20.413.482	17.093.487
Prior Years' Profits or Losses	29	107.441.423	79.081.000
Current Period Net Profit Or Loss	41	32.764.447	47.941.127
Total equity		298.602.998	285.057.922
Total Liabilities and Equity		452.462.786	421.956.267

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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 Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	31	218.183.560	193.024.943	118.594.080	101.789.831
Cost of sales	31	-149.043.589	-131.202.429	-76.183.633	-69.235.784
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		69.139.971	61.822.514	42.410.447	32.554.047
GROSS PROFIT (LOSS)		69.139.971	61.822.514	42.410.447	32.554.047
General Administrative Expenses	33	-15.768.434	-14.085.286	-8.324.764	-7.537.467
Marketing Expenses	33	-13.103.202	-11.510.706	-6.516.200	-5.662.425
Research and development expense	33	-1.863.354	-1.592.193	-966.312	-801.280
Other Income from Operating Activities	34	19.176.154	13.974.126	7.807.416	4.758.561
Other Expenses from Operating Activities	34	-22.728.946	-22.283.524	-9.760.107	-6.540.337
PROFIT (LOSS) FROM OPERATING ACTIVITIES		34.852.189	26.324.931	24.650.480	16.771.099
Investment Activity Income	35	47.217	631.889	4.426	111.641
Investment Activity Expenses	35	-22.367	-173.373	-13.739	43.104
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		34.877.039	26.783.447	24.641.167	16.925.844
Finance income	37	2.951.488	2.431.455	1.974.302	562.006
Finance costs	37	-2.667.957	-2.920.468	-1.355.963	-1.060.163
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		35.160.570	26.294.434	25.259.506	16.427.687
Tax (Expense) Income, Continuing Operations		-2.396.123	-1.976.270	-3.036.907	-4.247.422
Current Period Tax (Expense) Income	40	-4.033.127	-5.423.250	-1.762.273	-3.071.008
Deferred Tax (Expense) Income	40	1.637.004	3.446.980	-1.274.634	-1.176.414
PROFIT (LOSS) FROM CONTINUING OPERATIONS		32.764.447	24.318.164	22.222.599	12.180.265
PROFIT (LOSS)		32.764.447	24.318.164	22.222.599	12.180.265
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		32.764.447	24.318.164	22.222.599	12.180.265
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)</i>	41	0,00436900	0,00324200	0,00296300	0,00162400
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss	38	-2.958.662	-1.705.749	925.573	546.658
Gains (Losses) on Remeasurements of Defined Benefit Plans	38	-3.793.157	-2.132.186	1.186.631	683.322
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		834.495	426.437	-261.058	-136.664
Taxes Relating to Remeasurements of Defined Benefit Plans	38-40	834.495	426.437	-261.058	-136.664
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-2.958.662	-1.705.749	925.573	546.658
TOTAL COMPREHENSIVE INCOME (LOSS)		29.805.785	22.612.415	23.148.172	12.726.923
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		29.805.785	22.612.415	23.148.172	12.726.923

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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		16.517.289	12.949.968
Profit (Loss)		32.764.447	24.318.164
Adjustments to Reconcile Profit (Loss)		20.259.296	20.219.013
Adjustments for depreciation and amortisation expense	14-17	6.354.881	7.514.098
Adjustments for Impairment Loss (Reversal of Impairment Loss)		1.387	1.100
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	10	1.387	1.100
Adjustments for provisions		16.258.041	16.975.198
Adjustments for (Reversal of) Provisions Related with Employee Benefits	25-27	6.789.178	4.925.346
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	25	219.955	348.550
Adjustments for (Reversal of) Free Provisions for Probable Risks	7	-95.953	-55.403
Adjustments for (Reversal of) Warranty Provisions	25	93.112	9.243
Adjustments for (Reversal of) Other Provisions	7-10-30-40	9.251.749	11.747.462
Adjustments for Interest (Income) Expenses		159.276	209.563
Adjustments for Interest Income	28	36.786	112.361
Adjustments for interest expense	28	122.490	97.202
Adjustments for Tax (Income) Expenses	40	-2.471.498	-3.873.417
Adjustments for losses (gains) on disposal of non-current assets		-42.791	-607.529
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	35	-42.791	-607.529
Changes in Working Capital		-36.506.454	-31.587.209
Adjustments for decrease (increase) in trade accounts receivable	7	-36.031.784	-30.403.610
Decrease (Increase) in Trade Accounts Receivables from Related Parties	6	-14.704.025	-11.590.525
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	-21.327.759	-18.813.085
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	9	1.574.668	1.732.885
Decrease (Increase) in Other Related Party Receivables Related with Operations	6	0	-1.123
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	9	1.574.668	1.734.008
Adjustments for decrease (increase) in inventories	10	7.368.808	11.656.068
Decrease (Increase) in Prepaid Expenses	12	-4.658.370	-1.426.931
Adjustments for increase (decrease) in trade accounts payable	7	-2.595.310	-3.400.021
Increase (Decrease) in Trade Accounts Payables to Related Parties	6	56.229	0
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	-2.651.539	-3.400.021
Increase (Decrease) in Employee Benefit Liabilities	27-29	-2.101.416	-1.121.514
Adjustments for increase (decrease) in other operating payables	9	783.611	1.151.786
Increase (Decrease) in Other Operating Payables to Related Parties	6	32	16
Increase (Decrease) in Other Operating Payables to Unrelated Parties	9	783.579	1.151.770
Increase (Decrease) in Deferred Income	12	1.585.522	-6.796.533
Other Adjustments for Other Increase (Decrease) in Working Capital		-2.432.183	-2.979.339
Decrease (Increase) in Other Assets Related with Operations	28	169.822	-2.357.342
Increase (Decrease) in Other Payables Related with Operations	25-28	-2.602.005	-621.997
Cash Flows from (used in) Operations		16.517.289	12.949.968
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-12.350.169	-5.346.715
Proceeds from sales of property, plant, equipment and intangible assets		55.179	1.473.832
Proceeds from sales of property, plant and equipment		55.179	1.473.832
Proceeds from sales of intangible assets		0	0
Purchase of Property, Plant, Equipment and Intangible Assets		-12.405.348	-6.820.547
Purchase of property, plant and equipment	14	-12.236.585	-6.562.221
Purchase of intangible assets	17	-168.763	-258.326
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-9.132.675	-6.804.361
Proceeds from borrowings	47	7.128.033	1.665.599
Proceeds from Loans	47	7.128.033	1.665.599
Dividends Paid	29	-16.260.708	-8.469.960

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-4.965.555	798.892
Effect of exchange rate changes on cash and cash equivalents		0	0
Net increase (decrease) in cash and cash equivalents		-4.965.555	798.892
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		29.091.984	15.719.832
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		24.126.429	16.518.724

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		75.000.000	24.778.008	35.838.595	3.921.563				15.357.324	60.161.249	29.125.872	244.182.611		0	244.182.611	
	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	29								1.736.163	27.389.710	-29.125.872					0
	Total Comprehensive Income (Loss)	29					-1.705.749						24.318.164	22.612.415		0	22.612.415
	Profit (loss)												24.318.164	24.318.164		0	24.318.164
	Other Comprehensive Income (Loss)	29					-1.705.749							-1.705.749		0	-1.705.749
	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	29											-8.469.960	-8.469.960		0	-8.469.960
	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			75.000.000	24.778.008	35.838.595	2.215.814				17.093.487	79.081.000	24.318.164	258.325.068		0	258.325.068
		Statement of changes in equity [abstract]															
		Statement of changes in equity [line items]															
		Equity at beginning of period		75.000.000	24.778.008	35.838.595	5.325.705				17.093.487	79.081.000	47.941.127	285.057.922		0	285.057.922
		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	29							3.319.996	44.621.131	-47.941.127					0	
	Total Comprehensive Income (Loss)	29				-2.958.662						32.764.447	29.805.785		0	29.805.785	
	Profit (loss)											32.764.447	32.764.447		0	32.764.447	
	Other Comprehensive Income (Loss)	29				-2.958.662							-2.958.662		0	-2.958.662	
	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															0	

Current Period 01.01.2018 - 30.06.2018		29																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
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