



KAMUYU AYDINLATMA PLATFORMU

MLP SAĞLIK HİZMETLERİ A.Ş. Financial Report Consolidated 2024 - 3. 3 Monthly Notification

General Information About Financial Statements

Interim Condensed Consolidated Financial Statements as of September 30, 2024



Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.09.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	3.391.854	3.820.899
Trade Receivables	6	5.831.296	4.968.682
Trade Receivables Due From Related Parties	3,6	87	154
Trade Receivables Due From Unrelated Parties		5.831.209	4.968.528
Other Receivables	7	330.694	289.357
Other Receivables Due From Related Parties	3,7	223.331	183.228
Other Receivables Due From Unrelated Parties		107.363	106.129
Inventories	8	972.873	1.462.667
Prepayments		540.961	667.955
Prepayments to Unrelated Parties	9	540.961	667.955
Other current assets		380.428	283.607
Other Current Assets Due From Unrelated Parties	13	380.428	283.607
SUB-TOTAL		11.448.106	11.493.167
Total current assets		11.448.106	11.493.167
NON-CURRENT ASSETS			
Trade Receivables		1.053	1.431
Trade Receivables Due From Unrelated Parties	6	1.053	1.431
Other Receivables		487.358	302.342
Other Receivables Due From Unrelated Parties	7	487.358	302.342
Property, plant and equipment	10	6.626.324	5.252.143
Land and Premises		794.871	109.617
Buildings		8.415	10.140
Machinery And Equipments		1.976.185	1.213.309
Vehicles		2.104	1.988
Fixtures and fittings		643.618	572.408
Leasehold Improvements		2.811.420	2.352.511
Construction in Progress		338.076	605.597
Operational Lease Assets		51.635	386.573
Right of Use Assets	11	10.389.434	9.838.257
Intangible assets and goodwill	10	8.850.695	6.103.652
Goodwill		695.984	695.984
Other intangible assets		8.154.711	5.407.668
Prepayments	9	3.306.470	3.155.851
Prepayments to Unrelated Parties		3.306.470	3.155.851
Deferred Tax Asset	22	2.467.357	2.458.012
Total non-current assets		32.128.691	27.111.688
Total assets		43.576.797	38.604.855
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		3.572.993	3.481.157
Current Borrowings From Unrelated Parties		3.572.993	3.481.157
Bank Loans	5	2.998.462	2.943.917
Lease Liabilities	5	574.531	537.240
Current Portion of Non-current Borrowings		823.338	679.472
Current Portion of Non-current Borrowings from Related Parties		0	0
Current Portion of Non-current Borrowings from Unrelated Parties		823.338	679.472
Bank Loans	5	823.338	679.472
Trade Payables	6	5.691.447	5.546.119
Trade Payables to Related Parties	3,6	90.919	81.559
Trade Payables to Unrelated Parties		5.600.528	5.464.560
Employee Benefit Obligations	12	503.280	469.934
Other Payables	7	431.532	251.317
Other Payables to Related Parties	3,7	61	83
Other Payables to Unrelated Parties		431.471	251.234
Deferred Income Other Than Contract Liabilities	9	1.629.699	1.164.519

Deferred Income Other Than Contract Liabilities from Unrelated Parties		1.629.699	1.164.519
Current tax liabilities, current	22	287.076	310.882
Current provisions		203.403	170.459
Current provisions for employee benefits	12	126.812	106.527
Other current provisions	14	76.591	63.932
SUB-TOTAL		13.142.768	12.073.859
Total current liabilities		13.142.768	12.073.859
NON-CURRENT LIABILITIES			
Long Term Borrowings		2.772.086	4.066.658
Long Term Borrowings From Unrelated Parties		2.772.086	4.066.658
Bank Loans			1.457.719
Lease Liabilities	5	2.772.086	2.608.939
Other Payables		998.656	369.854
Other Payables to Unrelated parties	7	998.656	369.854
Deferred Income Other Than Contract Liabilities		2.560	45.759
Deferred Income Other Than Contract Liabilities from Unrelated Parties	9	2.560	45.759
Non-current provisions		191.395	153.282
Non-current provisions for employee benefits	12	191.395	153.282
Deferred Tax Liabilities	22	5.263.995	4.379.890
Total non-current liabilities		9.228.692	9.015.443
Total liabilities		22.371.460	21.089.302
EQUITY			
Equity attributable to owners of parent		20.506.530	17.220.339
Issued capital	16	208.037	208.037
Inflation Adjustments on Capital	16	2.967.725	2.967.725
Treasury Shares (-)		-3.237.966	-2.616.114
Share Premium (Discount)	16	3.594.704	3.594.704
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-64.181	-55.415
Gains (Losses) on Revaluation and Remeasurement		-64.181	-55.415
Gains (Losses) on Remeasurements of Defined Benefit Plans		-64.181	-55.415
Restricted Reserves Appropriated From Profits	16	89.003	89.003
Prior Years' Profits or Losses		12.907.497	7.176.581
Current Period Net Profit Or Loss		4.041.711	5.855.818
Non-controlling interests		698.807	295.214
Total equity		21.205.337	17.515.553
Total Liabilities and Equity		43.576.797	38.604.855

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023	Current Period 3 Months 01.07.2024 - 30.09.2024	Previous Period 3 Months 01.07.2023 - 30.09.2023
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	17	27.569.525	21.879.576	9.782.368	7.708.557
Cost of sales	17	-20.099.269	-16.013.719	-6.852.483	-5.478.414
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		7.470.256	5.865.857	2.929.885	2.230.143
GROSS PROFIT (LOSS)		7.470.256	5.865.857	2.929.885	2.230.143
General Administrative Expenses	18	-2.297.108	-2.168.190	-838.980	-741.710
Other Income from Operating Activities	19	629.598	938.924	225.297	318.754
Other Expenses from Operating Activities	19	-797.210	-730.087	-243.882	-380.219
PROFIT (LOSS) FROM OPERATING ACTIVITIES		5.005.536	3.906.504	2.072.320	1.426.968
Investment Activity Income	20	1.737.007	104.976	843.042	11.129
Investment Activity Expenses	20	-5.859	-14.580	0	-8.946
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		6.736.684	3.996.900	2.915.362	1.429.151
Finance income	21	471.623	100.055	183.968	50.783
Finance costs	21	-2.427.403	-1.533.767	-812.807	-505.949
Gains (losses) on net monetary position		1.122.472	1.854.749	139.321	737.527
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		5.903.376	4.417.937	2.425.844	1.711.512
Tax (Expense) Income, Continuing Operations		-1.458.072	-1.347.233	-219.277	-500.937
Current Period Tax (Expense) Income	22	-579.894	-594.071	-277.090	-151.493
Deferred Tax (Expense) Income	22	-878.178	-753.162	57.813	-349.444
PROFIT (LOSS) FROM CONTINUING OPERATIONS		4.445.304	3.070.704	2.206.567	1.210.575
PROFIT (LOSS)		4.445.304	3.070.704	2.206.567	1.210.575
Profit (loss), attributable to [abstract]					
Non-controlling Interests		403.593	128.907	115.784	33.747
Owners of Parent		4.041.711	2.941.797	2.090.783	1.176.828
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		-8.766	5.878	782	-494
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		0	0	0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-8.766	5.878	782	-494
Taxes Relating to Remeasurements of Defined Benefit Plans		-11.688	7.346	1.043	-617
Taxes Relating to Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		2.922	-1.468	-261	123
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
Exchange Differences on Translation of Foreign Operations		0	0	0	0
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		0	0	0	0
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-8.766	5.878	782	-494
TOTAL COMPREHENSIVE INCOME (LOSS)		4.436.538	3.076.582	2.207.349	1.210.081
Total Comprehensive Income Attributable to					
Non-controlling Interests		403.593	128.907	115.784	33.747
Owners of Parent		4.032.945	2.947.675	2.091.565	1.176.334



Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		6.016.262	4.286.942
Profit (Loss)		4.445.304	3.070.704
Adjustments to Reconcile Profit (Loss)		701.943	589.524
Adjustments for depreciation and amortisation expense	10	1.914.721	1.471.051
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-14.173	-11.486
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	6	-14.173	-11.486
Adjustments for provisions		34.439	6.218
Adjustments for (Reversal of) Provisions Related with Employee Benefits		-8.766	5.877
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		43.205	341
Adjustments for Bargain Purchase Gain		-1.737.007	-171.231
Adjustments for Interest (Income) Expenses		1.345.215	699.119
Adjustments for Interest Income		-471.623	-197.106
Adjustments for interest expense	21	1.816.838	896.225
Adjustments for Tax (Income) Expenses	22	1.137.349	1.347.233
Other adjustments for non-cash items		-32.127	-61.096
Adjustments for losses (gains) on disposal of non-current assets		5.859	6.655
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		5.859	6.655
Adjustments Related to Gain and Losses on Net Monetary Position		-1.952.333	-2.696.939
Changes in Working Capital		1.466.862	1.005.017
Adjustments for decrease (increase) in trade accounts receivable		-2.426.793	-2.191.500
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-2.426.793	-2.191.500
Adjustments for decrease (increase) in inventories		489.794	268.952
Adjustments for increase (decrease) in trade accounts payable		1.682.029	2.687.648
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		1.682.029	2.687.648
Adjustments for increase (decrease) in other operating payables		1.472.505	-1.051.732
Increase (Decrease) in Other Operating Payables to Unrelated Parties		1.472.505	-1.051.732
Other Adjustments for Other Increase (Decrease) in Working Capital		249.327	1.291.649
Increase (Decrease) in Other Payables Related with Operations		249.327	1.291.649
Cash Flows from (used in) Operations		6.614.109	4.665.245
Payments Related with Provisions for Employee Benefits		-73.397	-105.292
Payments Related with Other Provisions		23.402	-1.724
Income taxes refund (paid)	22	-547.917	-271.931
Other inflows (outflows) of cash	6	65	644
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-2.599.317	-1.801.939
Proceeds from sales of property, plant, equipment and intangible assets		4.223	723
Proceeds from sales of property, plant and equipment	10	4.223	723
Purchase of Property, Plant, Equipment and Intangible Assets		-2.455.458	-1.548.252
Purchase of property, plant and equipment	10	-2.178.375	-1.443.554
Purchase of intangible assets	10	-277.083	-104.698
Cash advances and loans made to other parties		-148.082	-830.924
Other Cash Advances and Loans Made to Other Parties	9	-148.082	-830.924
Interest received	20		97.051
Other inflows (outflows) of cash			479.463
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-2.837.464	-1.491.914
Payments to Acquire Entity's Shares or Other Equity Instruments		-621.852	-1.074.260
Payments to Acquire Entity's Shares		-621.852	-1.074.260
Proceeds from borrowings		785.517	1.697.299

Proceeds from Loans		785.517	447.299
Proceeds From Issue of Debt Instruments			1.250.000
Repayments of borrowings		-671.568	-1.171.239
Loan Repayments		-171.568	-251.239
Cash Outflows from Other Financial Liabilities		-500.000	-920.000
Payments of Lease Liabilities		-1.013.086	-671.929
Dividends Paid		-124.902	-52.322
Interest paid		-1.663.196	-319.518
Interest Received		471.623	100.055
INFLATION EFFECT		-1.008.526	-948.625
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-429.045	44.464
Net increase (decrease) in cash and cash equivalents		-429.045	44.464
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	3.820.899	1.714.503
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		3.391.854	1.758.967

Previous Period 01.01.2023 - 30.09.2023	Statement of changes in equity [abstract]																	
	Statement of changes in equity [line items]																	
	Equity at beginning of period		208.037	2.967.725	-883.559	3.594.704	25.041				87.727	997.219	6.441.949	13.438.843		7.255	13.446.098	
	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									1.033	6.440.916	-6.441.949						
	Total Comprehensive Income (Loss)																0	
	Profit (loss)												2.941.797	2.941.797		128.907	3.070.704	
	Other Comprehensive Income (Loss)						5.877							5.877			5.877	
	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											-52.322		-52.322			-52.322	
	Decrease through Other Distributions to Owners																	
	Increase (Decrease) through Treasury Share Transactions				-1.074.260									-1.074.260			-1.074.260	
	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											-746.774		-746.774		53.227	-693.547	
	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		208.037	2.967.725	-1.957.819	3.594.704	30.918				88.760	6.639.039	2.941.797	14.513.161		189.389	14.702.550		
	Statement of changes in equity [abstract]																	
	Statement of changes in equity [line items]																	
	Equity at beginning of period		208.037	2.967.725	-2.616.114	3.594.704	-55.415				89.003	7.176.581	5.855.818	17.220.339		295.214	17.515.553	
	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										5.855.818	-5.855.818					0	
	Total Comprehensive Income (Loss)																	
	Profit (loss)												4.041.711	4.041.711		403.593	4.445.304	
	Other Comprehensive Income (Loss)						-8.766							-8.766			-8.766	
	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 01.01.2024 - 30.09.2024																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
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