



KAMUYU AYDINLATMA PLATFORMU

AYEN ENERJİ A.Ş. Financial Report Consolidated 2025 - 3. 3 Monthly Notification

General Information About Financial Statements



**MERKEZİ KAYIT
İSTANBUL**
Türkiye Sermaye Piyasası - Merkezi
Saklama ve Veri Depolama Kuruluşu

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.09.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	17	410.193.453	651.867.513
Trade Receivables		1.022.149.877	840.917.380
Trade Receivables Due From Related Parties	4	37.557.844	12.105.345
Trade Receivables Due From Unrelated Parties		984.592.033	828.812.035
Other Receivables		749.207.218	686.863.303
Other Receivables Due From Related Parties	4	613.786.729	583.458.680
Other Receivables Due From Unrelated Parties		135.420.489	103.404.623
Financial Assets Regarding Service Concession Arrangements	5	13.485.992	258.007.739
Prepayments		102.836.613	66.565.847
Current Tax Assets	16	119.230.777	107.839.394
Other current assets		32.361.752	46.738.945
SUB-TOTAL		2.449.465.682	2.658.800.121
Total current assets		2.449.465.682	2.658.800.121
NON-CURRENT ASSETS			
Financial Investments		746.844	746.844
Other Receivables		3.605.058.269	3.073.617.982
Other Receivables Due From Related Parties	4	3.105.507.616	2.604.637.912
Other Receivables Due From Unrelated Parties		499.550.653	468.980.070
Investment property		1.254.849.207	1.254.849.207
Property, plant and equipment		18.263.746.462	18.158.048.480
Right of Use Assets		492.464.314	367.129.371
Intangible assets and goodwill		775.289	19.143.847
Goodwill			18.358.473
Capitalized Development Costs		775.289	785.374
Prepayments		1.109.065	2.449.797
Deferred Tax Asset	16	12.012.038	1.946.023
Total non-current assets		23.630.761.488	22.877.931.551
Total assets		26.080.227.170	25.536.731.672
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		744.282.461	649.607.604
Current Borrowings From Related Parties		0	0
Current Borrowings From Unrelated Parties	6	744.282.461	649.607.604
Bank Loans	6	653.698.160	571.628.507
Lease Liabilities	6	90.584.301	77.979.097
Current Portion of Non-current Borrowings		1.019.364.464	942.696.843
Other Financial Liabilities		18.064	22.674
Trade Payables		757.288.276	551.725.230
Trade Payables to Related Parties	4	14.402.983	0
Trade Payables to Unrelated Parties		742.885.293	551.725.230
Employee Benefit Obligations		6.024.259	5.973.351
Other Payables		58.559.198	70.008.238
Other Payables to Related Parties	4	3.744.370	2.898.232
Other Payables to Unrelated Parties		54.814.828	67.110.006
Deferred Income Other Than Contract Liabilities		10.142.441	232.925.471
Deferred Income Other Than Contract Liabilities from Unrelated Parties		10.142.441	232.925.471
Current tax liabilities, current	16	61.486.065	65.061.017
Current provisions		11.230.657	10.258.461
Current provisions for employee benefits		11.230.657	10.258.461
Other Current Liabilities		10.473.085	50.719.971
Other Current Liabilities to Unrelated Parties		10.473.085	50.719.971
SUB-TOTAL		2.678.868.970	2.578.998.860
Total current liabilities		2.678.868.970	2.578.998.860
NON-CURRENT LIABILITIES			
Long Term Borrowings		5.489.772.375	5.686.620.012
Long Term Borrowings From Unrelated Parties		5.489.772.375	5.686.620.012

Bank Loans	6	4.999.698.111	5.223.273.156
Lease Liabilities	6	490.074.264	463.346.856
Non-current provisions		14.861.095	21.407.457
Non-current provisions for employee benefits		14.861.095	21.407.457
Deferred Tax Liabilities	16	790.138.887	535.323.193
Total non-current liabilities		6.294.772.357	6.243.350.662
Total liabilities		8.973.641.327	8.822.349.522
EQUITY			
Equity attributable to owners of parent		16.347.453.735	16.017.906.603
Issued capital	9	277.500.000	277.500.000
Inflation Adjustments on Capital		4.996.849.749	4.996.849.749
Share Premium (Discount)		1.138.242	1.138.242
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-9.179.525	-3.967.863
Gains (Losses) on Revaluation and Remeasurement		-9.179.525	-3.967.863
Increases (Decreases) on Revaluation of Property, Plant and Equipment		12.314.125	12.314.125
Gains (Losses) on Remeasurements of Defined Benefit Plans		-21.493.650	-16.281.988
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		3.162.429.437	2.430.306.784
Exchange Differences on Translation		3.162.429.437	2.430.306.784
Gains (Losses) on Hedge		0	0
Gains (Losses) on Revaluation and Reclassification		0	0
Restricted Reserves Appropriated From Profits	9	1.418.342.552	1.373.953.248
Legal Reserves		1.418.342.552	1.373.953.248
Prior Years' Profits or Losses		6.438.491.931	6.024.616.114
Current Period Net Profit Or Loss		61.881.349	917.510.329
Non-controlling interests		759.132.108	696.475.547
Total equity		17.106.585.843	16.714.382.150
Total Liabilities and Equity		26.080.227.170	25.536.731.672

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024	Current Period 3 Months 01.07.2025 - 30.09.2025	Previous Period 3 Months 01.07.2024 - 30.09.2024
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	10	5.753.337.979	5.807.160.431	1.974.230.996	2.211.760.230
Cost of sales	10	-4.716.286.573	-4.418.121.971	-1.932.568.314	-1.811.576.359
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.037.051.406	1.389.038.460	41.662.682	400.183.871
GROSS PROFIT (LOSS)		1.037.051.406	1.389.038.460	41.662.682	400.183.871
General Administrative Expenses	10	-257.454.636	-205.239.429	-84.709.494	-83.529.000
Other Income from Operating Activities	11	82.967.763	88.567.641	29.052.924	29.665.608
Other Expenses from Operating Activities	11	-85.628.641	-199.393.792	-34.182.238	-98.132.492
PROFIT (LOSS) FROM OPERATING ACTIVITIES		776.935.892	1.072.972.880	-48.176.126	248.187.987
Investment Activity Income	12	189.681.912	202.867.003	33.839.047	49.803.175
Investment Activity Expenses	12	-15.734.854	-5.260.940	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		950.882.950	1.270.578.943	-14.337.079	297.991.162
Finance income	14	1.330.132.961	1.255.441.138	330.452.082	537.753.947
Finance costs	14	-1.153.209.938	-1.294.369.382	-265.259.236	-520.308.114
Gains (losses) on net monetary position		-589.072.696	63.899.651	-170.636.212	-146.395.964
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		538.733.277	1.295.550.350	-119.780.445	169.041.031
Tax (Expense) Income, Continuing Operations		-456.552.999	-327.071.507	-77.484.764	95.812.654
Current Period Tax (Expense) Income	16	-205.330.442	-77.590.299	-41.348.674	4.785.728
Deferred Tax (Expense) Income	16	-251.222.557	-249.481.208	-36.136.090	91.026.926
PROFIT (LOSS) FROM CONTINUING OPERATIONS		82.180.278	968.478.843	-197.265.209	264.853.685
PROFIT (LOSS)		82.180.278	968.478.843	-197.265.209	264.853.685
Profit (loss), attributable to [abstract]					
Non-controlling Interests		20.298.929	81.138.019	-4.179.150	37.473.200
Owners of Parent		61.881.349	887.340.824	-193.086.059	227.380.485
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
1000 adet pay başına kazanç	14	2,23000000	31,98000000	-6,96000000	8,19000000
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024	Current Period 3 Months 01.07.2025 - 30.09.2025	Previous Period 3 Months 01.07.2024 - 30.09.2024
Statement of Other Comprehensive Income					
PROFIT (LOSS)		82.180.278	968.478.843	-197.265.209	264.853.685
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-5.211.662	5.496.792	-5.638.107	-463.068
Gains (Losses) on Revaluation of Property, Plant and Equipment		0	-630.832	0	-430.449
Gains (Losses) on Remeasurements of Defined Benefit Plans		-6.948.883	8.065.027	-7.517.477	-101.874
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		1.737.221	-1.937.403	1.879.370	69.255
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment		0	78.854	0	43.787
Taxes Relating to Remeasurements of Defined Benefit Plans		1.737.221	-2.016.257	1.879.370	25.468
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		778.687.197	-927.182.064	-103.621.804	225.180.991
Exchange Differences on Translation of Foreing Operations		778.687.197	-927.182.064	-103.621.804	225.180.991
Gains (losses) on exchange differences on translation of Foreign Operations		778.687.197	-927.182.064	-103.621.804	225.180.991
OTHER COMPREHENSIVE INCOME (LOSS)		773.475.535	-921.685.272	-109.259.911	224.717.923
TOTAL COMPREHENSIVE INCOME (LOSS)		855.655.813	46.793.571	-306.525.120	489.571.608
Total Comprehensive Income Attributable to					
Non-controlling Interests		66.863.473	-23.729.686	-17.626.086	47.841.801
Owners of Parent		788.792.340	70.523.257	-288.899.034	441.729.807

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		1.637.555.552	2.301.989.184
Profit (Loss)		82.180.278	968.478.843
Adjustments to Reconcile Profit (Loss)		1.691.361.770	26.341.992
Adjustments for depreciation and amortisation expense	10	710.914.466	790.632.800
Adjustments for Impairment Loss (Reversal of Impairment Loss)		15.734.854	
Adjustments for Impairment Loss of Goodwill	12	15.734.854	
Adjustments for provisions		10.144.367	10.496.627
Adjustments for (Reversal of) Provisions Related with Employee Benefits		10.144.367	10.496.627
Adjustments for Interest (Income) Expenses		195.051.768	421.993.329
Adjustments for Interest Income	12,13	-263.521.051	-327.704.612
Adjustments for interest expense	13	458.572.819	749.697.941
Adjustments for unrealised foreign exchange losses (gains)		-346.607.936	-1.682.083.726
Adjustments for Tax (Income) Expenses	16	456.552.999	327.071.507
Adjustments Related to Gain and Losses on Net Monetary Position		649.571.252	158.231.455
Changes in Working Capital		186.255.451	1.358.301.522
Adjustments for decrease (increase) in trade accounts receivable		32.440.921	62.840.021
Decrease (Increase) in Trade Accounts Receivables from Related Parties		86.720.601	98.392.153
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-54.279.680	-35.552.132
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		370.063.642	932.682.332
Decrease (Increase) in Other Related Party Receivables Related with Operations		716.717.656	675.188.677
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-346.654.014	257.493.655
Decrease (Increase) in Financial Assets Related to Concession Agreements		207.518.304	347.151.283
Decrease (Increase) in Prepaid Expenses		57.092.532	43.955.609
Adjustments for increase (decrease) in trade accounts payable		6.113.407	-242.927.927
Increase (Decrease) in Trade Accounts Payables to Related Parties		14.402.983	-673.359
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-8.289.576	-242.254.568
Increase (Decrease) in Employee Benefit Liabilities		1.028.801	444.528
Adjustments for increase (decrease) in other operating payables		-266.326.992	-51.151.224
Increase (Decrease) in Other Operating Payables to Related Parties		-234.990.584	-92.643.214
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-31.336.408	41.491.990
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-221.675.164	265.306.900
Cash Flows from (used in) Operations		1.959.797.499	2.353.122.357
Payments Related with Provisions for Employee Benefits		-21.415.840	-2.946.841
Income taxes refund (paid)	16	-300.826.107	-48.186.332
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-5.064.205	168.538.700
Proceeds from sales of property, plant, equipment and intangible assets		966.051	826.229
Proceeds from sales of property, plant and equipment		966.051	826.229
Purchase of Property, Plant, Equipment and Intangible Assets		-6.030.256	-13.381.226
Purchase of property, plant and equipment		-5.904.293	-12.472.521
Purchase of intangible assets		-125.963	-908.705
Cash Inflows from Sale of Investment Property			181.093.697
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-1.970.599.614	-2.388.480.640
Proceeds from borrowings		759.929.196	8.217.713.770
Proceeds from Loans	6	759.929.196	8.217.713.770
Repayments of borrowings		-1.239.287.659	-8.036.118.902
Loan Repayments	6	-1.239.287.659	-8.036.118.902

Payments of Lease Liabilities		-31.520.799	-23.667.230
Dividends Paid		-59.889.333	-104.243.329
Interest paid		-376.699.440	-598.084.540
Interest Received	13	235.985.619	22.434.677
Other inflows (outflows) of cash		-1.259.117.198	-1.866.515.086
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-338.108.267	82.047.244
Effect of exchange rate changes on cash and cash equivalents		110.855.094	112.677.091
Net increase (decrease) in cash and cash equivalents		-227.253.173	194.724.335
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	17	651.867.513	645.032.797
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-14.420.887	-170.256.425
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	17	410.193.453	669.500.707

Previous Period 01.01.2024 - 30.09.2024	Statement of changes in equity [abstract]																
	Statement of changes in equity [line items]																
	Equity at beginning of period		277.500.000	4.996.849.749	1.138.242	4.721.652	-25.077.133	4.078.162.629			1.227.681.581	5.197.540.380	2.380.333.521	18.138.850.621	832.662.434	18.971.513.055	
	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										223.832.920	2.156.500.601	-2.380.333.521				
	Total Comprehensive Income (Loss)																
	Profit (loss)													887.340.824	887.340.824	81.138.019	968.478.843
	Other Comprehensive Income (Loss)					-551.978	6.048.770	-822.314.359							-816.817.567	-104.867.705	-921.685.272
	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												-1.676.230.474	-1.676.230.474	-60.661.435	-1.736.891.909	
	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		277.500.000	4.996.849.749	1.138.242	4.169.674	-19.028.363	3.255.848.270			1.451.514.501	5.677.810.507	887.340.824	16.533.143.404	748.271.313	17.281.414.717	
	Statement of changes in equity [abstract]																
	Statement of changes in equity [line items]																
	Equity at beginning of period		277.500.000	4.996.849.749	1.138.242	12.314.125	-16.281.988	2.430.306.784			1.373.953.248	6.024.616.114	917.510.329	16.017.906.603	696.475.547	16.714.382.150	
	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										44.389.304	873.121.025	-917.510.329				
	Total Comprehensive Income (Loss)																
	Profit (loss)													61.881.349	61.881.349	20.298.929	82.180.278
	Other Comprehensive Income (Loss)						-5.211.662	732.122.653							726.910.991	46.564.544	773.475.535
	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 01.01.2025 - 30.09.2025																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
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