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KAMUYU AYDINLATMA PLATFORMU

SMART GÜNEŞ ENERJİSİ TEKNOLOJİLERİ ARAŞTIRMA GELİŞTİRME ÜRETİM SANAYİ VE TİCARET A.Ş.
Financial Report
Consolidated
2024 - 3. 3 Monthly Notification

General Information About Financial Statements

MERKEZİ KAYIT İSTANBUL

Statement of Financial Position (Balance Sheet)

Presentation Currency	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	3	480.472.551	797.137.347
Financial Investments	4	128.581.995	329.085.573
Trade Receivables		2.991.721.130	3.439.908.864
Trade Receivables Due From Related Parties	6	49.912.779	166.399.142
Trade Receivables Due From Unrelated Parties	5	2.941.808.351	3.273.509.722
Other Receivables		452.483.187	522.381.358
Other Receivables Due From Related Parties	6	205.415.236	33.051.327
Other Receivables Due From Unrelated Parties		247.067.951	489.330.031
Inventories		2.171.698.559	2.680.299.620
Prepayments		2.486.044.380	1.705.379.303
Prepayments to Related Parties	6	868.282.035	121.636.910
Prepayments to Unrelated Parties	7	1.617.762.345	1.583.742.393
Current Tax Assets		67.803.808	27.109.423
Other current assets		305.576.405	178.035.945
Other Current Assets Due From Unrelated Parties		305.576.405	178.035.945
SUB-TOTAL		**9.084.382.015**	**9.679.337.433**
Total current assets		**9.084.382.015**	**9.679.337.433**
NON-CURRENT ASSETS			
Other Receivables		4.213.155	5.724.007
Other Receivables Due From Unrelated Parties		4.213.155	5.724.007
Property, plant and equipment	8	4.081.758.920	2.617.835.562
Right of Use Assets	9	196.367.305	272.305.834
Intangible assets and goodwill		22.333.363	26.218.777
Prepayments		1.245.045.635	1.411.549.901
Prepayments to Related Parties	6	250.577.400	0
Prepayments to Unrelated Parties	7	994.468.235	1.411.549.901
Deferred Tax Asset	12	494.689.097	321.233.837
Total non-current assets		**6.044.407.475**	**4.654.867.918**
Total assets		**15.128.789.490**	**14.334.205.351**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	10	2.896.829.651	2.095.148.582
Current Borrowings From Related Parties		19.198.465	14.054.646
Lease Liabilities		19.198.465	14.054.646
Current Borrowings From Unrelated Parties		2.877.631.186	2.081.093.936
Bank Loans		2.100.755.112	1.501.004.689
Lease Liabilities		37.576.700	30.595.385
Issued Debt Instruments		580.594.343	362.515.931
Other short-term borrowings		158.705.031	186.977.931
Current Portion of Non-current Borrowings	10	1.056.592.867	417.593.311
Current Portion of Non-current Borrowings from Related Parties		0	0
Current Portion of Non-current Borrowings from Unrelated Parties	10	1.056.592.867	417.593.311
Bank Loans		1.056.592.867	417.593.311
Trade Payables		2.399.332.448	3.202.219.646
Trade Payables to Related Parties	6	351.929.034	737.279.724
Trade Payables to Unrelated Parties	5	2.047.403.414	2.464.939.922
Employee Benefit Obligations		110.239.321	91.275.099
Other Payables		691.860	3.455.977
Other Payables to Unrelated Parties		691.860	3.455.977
Deferred Income Other Than Contract Liabilities		2.958.495.848	2.778.800.523
Deferred Income Other Than Contract Liabilities from Unrelated Parties	7	2.958.495.848	2.778.800.523
Current provisions		19.573.754	11.937.345
Current provisions for employee benefits		16.517.767	9.821.565
Other current provisions		3.055.987	2.115.780
Other Current Liabilities		100.597.830	88.564.981

Other Current Liabilities to Unrelated Parties		100.597.830	88.564.981
SUB-TOTAL		**9.542.353.579**	**8.688.995.464**
Total current liabilities		**9.542.353.579**	**8.688.995.464**
NON-CURRENT LIABILITIES			
Long Term Borrowings	10	2.333.960.357	2.736.423.316
Long Term Borrowings From Related Parties		47.290.853	56.106.844
Lease Liabilities		47.290.853	56.106.844
Long Term Borrowings From Unrelated Parties		2.286.669.504	2.680.316.472
Bank Loans		2.038.428.793	2.323.071.481
Lease Liabilities		92.098.232	97.876.755
Other long-term borrowings		156.142.479	259.368.236
Non-current provisions		23.533.648	17.190.804
Non-current provisions for employee benefits		23.533.648	17.190.804
Total non-current liabilities		**2.357.494.005**	**2.753.614.120**
Total liabilities		**11.899.847.584**	**11.442.609.584**
EQUITY			
Equity attributable to owners of parent		3.228.507.135	2.884.295.839
Issued capital	13	605.880.000	605.880.000
Inflation Adjustments on Capital		917.853.291	917.853.291
Treasury Shares (-)		-38.400.346	-34.766.169
Share Premium (Discount)		566.989.638	566.989.638
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-11.378.773	-3.730.047
Gains (Losses) on Revaluation and Remeasurement		-11.378.773	-3.730.047
Gains (Losses) on Remeasurements of Defined Benefit Plans		-11.378.773	-3.730.047
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-482.026.497	-508.356.940
Exchange Differences on Translation		4.711.590	2.016.208
Gains (Losses) on Hedge		-486.738.087	-510.373.148
Gains (Losses) on Cash Flow Hedges		-486.738.087	-510.373.148
Restricted Reserves Appropriated From Profits		153.429.570	93.379.688
Prior Years' Profits or Losses		1.186.996.496	-142.782.149
Current Period Net Profit Or Loss		329.163.756	1.389.828.527
Non-controlling interests		434.771	7.299.928
Total equity		**3.228.941.906**	**2.891.595.767**
Total Liabilities and Equity		**15.128.789.490**	**14.334.205.351**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	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	14	7.541.129.318	7.500.444.876	2.954.169.804	3.573.698.852
Cost of sales	14	-6.183.193.924	-5.458.437.835	-2.602.847.197	-2.310.464.081
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.357.935.394	2.042.007.041	351.322.607	1.263.234.771
GROSS PROFIT (LOSS)		1.357.935.394	2.042.007.041	351.322.607	1.263.234.771
General Administrative Expenses	16	-430.575.482	-302.167.068	-140.629.474	-142.765.936
Marketing Expenses	15	-150.039.384	-209.492.336	-24.824.258	-92.910.838
Other Income from Operating Activities	18	976.132.732	1.152.610.568	222.405.689	52.330.488
Other Expenses from Operating Activities	18	-534.925.612	-1.118.741.022	-275.759.098	-525.243.367
PROFIT (LOSS) FROM OPERATING ACTIVITIES		1.218.527.648	1.564.217.183	132.515.466	554.645.118
Investment Activity Income	21	31.248.131	151.436.248	3.589.867	16.182.106
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9		-18.617.066	-15.052.818	-5.173.040	3.395.265
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		1.231.158.713	1.700.600.613	130.932.293	574.222.489
Finance income	19	71.926.087	57.527.226	39.785.619	37.815.981
Finance costs	19	-1.838.920.905	-582.023.767	-595.850.828	-214.980.282
Gains (losses) on net monetary position		680.169.196	-131.870.195	533.132.798	-68.144.587
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		144.333.091	1.044.233.877	107.999.882	328.913.601
Tax (Expense) Income, Continuing Operations		177.965.508	-130.934.814	36.818.231	-107.453.933
Current Period Tax (Expense) Income		0	-93.261.356	0	-23.252.527
Deferred Tax (Expense) Income	12	177.965.508	-37.673.458	36.818.231	-84.201.406
PROFIT (LOSS) FROM CONTINUING OPERATIONS		322.298.599	913.299.063	144.818.113	221.459.668
PROFIT (LOSS)		322.298.599	913.299.063	144.818.113	221.459.668
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-6.865.157	17.395.824	-5.075.243	-2.760.206
Owners of Parent		329.163.756	895.903.239	149.893.356	224.219.874
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)		0,54328210	2,63460420	0,24739776	0,65936878
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-7.648.726	-4.199.200	-5.453.876	-1.797.744
Gains (Losses) on Remeasurements of Defined Benefit Plans		-10.198.301	-5.453.507	-7.271.834	-2.334.732
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		2.549.575	1.254.307	1.817.958	536.988
Deferred Tax (Expense) Income		2.549.575	1.254.307	1.817.958	536.988
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		26.330.443	-321.356.753	-22.175.233	70.020.785
Exchange Differences on Translation of Foreing Operations		2.695.382	680.865	865.471	-339.361
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		30.694.884	-421.036.080	-29.922.993	53.546.261
Gains (Losses) on Cash Flow Hedges		30.694.884	-421.036.080	-29.922.993	53.546.261
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		-7.059.823	98.998.462	6.882.289	16.813.885
Deferred Tax (Expense) Income	12	-7.059.823	98.998.462	6.882.289	16.813.885
OTHER COMPREHENSIVE INCOME (LOSS)		**18.681.717**	**-325.555.953**	**-27.629.109**	**68.223.041**
TOTAL COMPREHENSIVE INCOME (LOSS)		**340.980.316**	**587.743.110**	**117.189.004**	**289.682.709**
Total Comprehensive Income Attributable to					
Non-controlling Interests		-6.865.157	17.395.824	-5.075.243	-2.760.206
Owners of Parent		347.845.473	570.347.286	122.264.247	292.442.915

Statement of cash flows (Indirect Method)

Presentation Currency	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		**626.424.241**	**-1.904.487.205**
Profit (Loss)		322.298.599	913.299.063
Profit (Loss) from Continuing Operations		322.298.599	913.299.063
Adjustments to Reconcile Profit (Loss)		**450.484.091**	**-597.214.463**
Adjustments for depreciation and amortisation expense	8	155.623.523	147.852.912
Adjustments for Impairment Loss (Reversal of Impairment Loss)		18.617.066	15.052.818
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		18.617.066	15.052.818
Adjustments for provisions		16.666.861	13.738.820
Adjustments for (Reversal of) Provisions Related with Employee Benefits		16.666.861	13.738.820
Adjustments for Interest (Income) Expenses		1.138.419.830	192.580.759
Adjustments for Interest Income		-71.926.087	-85.937.043
Adjustments for interest expense		1.210.345.917	278.517.802
Adjustments for unrealised foreign exchange losses (gains)		-395.895.611	-556.724.198
Adjustments for fair value losses (gains)		-31.248.131	-151.436.248
Adjustments for Fair Value Losses (Gains) of Financial Assets		-31.248.131	-151.436.248
Adjustments for Tax (Income) Expenses		-177.965.508	130.934.814
Adjustments Related to Gain and Losses on Net Monetary Position		-273.733.939	-389.214.140
Changes in Working Capital		**-85.675.021**	**-2.110.673.459**
Decrease (Increase) in Financial Investments		231.751.709	-134.564.801
Adjustments for decrease (increase) in trade accounts receivable		429.570.668	-2.175.821.652
Decrease (Increase) in Trade Accounts Receivables from Related Parties		116.486.363	274.505.822
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		313.084.305	-2.450.327.474
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		71.409.023	-240.565.109
Decrease (Increase) in Other Related Party Receivables Related with Operations		-172.363.909	-244.971.511
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		243.772.932	4.406.402
Adjustments for decrease (increase) in inventories		508.601.061	-2.581.745.160
Decrease (Increase) in Prepaid Expenses		-614.160.811	-2.188.456.678
Adjustments for increase (decrease) in trade accounts payable		-802.887.198	1.607.427.579
Increase (Decrease) in Trade Accounts Payables to Related Parties		-385.350.690	535.896.089
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-417.536.508	1.071.531.490
Adjustments for increase (decrease) in other operating payables		-2.764.117	-19.802.533
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-2.764.117	-19.802.533
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		179.695.325	3.800.264.288
Other Adjustments for Other Increase (Decrease) in Working Capital		-86.890.681	-177.409.393
Decrease (Increase) in Other Assets Related with Operations		-108.576.238	-171.916.906
Increase (Decrease) in Other Payables Related with Operations		21.685.557	-5.492.487
Cash Flows from (used in) Operations		**687.107.669**	**-1.794.588.859**
Payments Related with Provisions for Employee Benefits		-19.989.043	-4.693.296
Income taxes refund (paid)		-40.694.385	-105.205.050
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-1.574.549.638**	**-1.465.621.931**
Proceeds from sales of property, plant, equipment and intangible assets	8	168.075	474.617
Proceeds from sales of property, plant and equipment		168.075	474.617
Purchase of Property, Plant, Equipment and Intangible Assets		-1.574.717.713	-1.466.096.548

Purchase of property, plant and equipment	8	-1.574.440.324	-1.449.318.104
Purchase of intangible assets		-277.389	-16.778.444
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**841.865.025**	**4.019.543.578**
Payments to Acquire Entity's Shares or Other Equity Instruments		-3.634.177	-20.232.899
Payments to Acquire Entity's Shares		-3.634.177	-20.232.899
Proceeds from borrowings		4.063.219.358	5.368.931.804
Proceeds from Loans		3.475.739.313	5.048.096.035
Proceeds From Issue of Debt Instruments		327.452.815	
Proceeds from Other Financial Borrowings		260.027.230	320.835.769
Repayments of borrowings		-1.876.671.447	-1.022.269.363
Loan Repayments		-1.632.939.312	-819.085.746
Payments of Issued Debt Instruments		-52.758.030	
Cash Outflows from Other Financial Liabilities		-190.974.105	-203.183.617
Payments of Lease Liabilities		-19.045.361	-114.305.204
Interest paid		-1.393.929.435	-278.517.803
Interest Received		71.926.087	85.937.043
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-106.260.372	649.434.442
Net increase (decrease) in cash and cash equivalents		-106.260.372	649.434.442
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**797.137.347**	**537.799.024**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-210.404.424	-178.919.690
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**480.472.551**	**1.008.313.776**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

		Footnote Reference	Equity	Equity attributable to owners of parent [member]	Issued Capital	Inflation Adjustments on Capital	Balancing Account for Merger Capital	Additional Capital Contribution of Shareholders	Capital Advance	Treasury Shares	Capital Adjustments due to Cross-Ownership	Share premiums or discounts	Effects of Combinations of Entities or Businesses Under Common Control	Put Option Revaluation Fund Related with Non-controlling Interests	Share Based Payments	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss	Accumulated Gains (Losses) from Investments in Equity Instruments	Gains/Losses on Revaluation and Remeasurement [member]	Increases (Decreases) on Revaluation of Property, Plant and Equipment	Increases (Decreases) on Revaluation of Intangible Assets	Increases (Decreases) on Revaluation of Right-of-use Assets	Gains (Losses) on Remeasurements of Defined Benefit Plans	Other Revaluation Increases (Decreases)	Gains (Losses) Due to Change in Fair Value of Financial Liability Attributable to Change in Credit Risk of Liability	Gains (Losses) on Hedging Instruments that Hedge Investments in Equity Instruments	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	Other Reserves Of Other Gains (Losses)	Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss	Exchange Differences on Translation	Reserve Of Gains or Losses on Hedge	Cash Flow Hedges	Gains or Losses on Hedges of Net Investment in Foreign Operations	Other Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Gains (Losses) on Remeasuring and/or Reclassification of Available-for-sale Financial Assets	Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income	Reserve of Other Remeasuring or Reclassification Adjustments	Change in Value of Time Value of Options	Change in Value of Forward Elements of Forward Contracts	Change in Value of Foreign Currency Basis Spreads	Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss	Other Gains (Losses)	Restricted Reserves Appropriated From Profits [member]	Other equity interest [member]	Other reserves [member]	Advance Dividend Payments (Net)	Retained Earnings	Prior Years' Profits or Losses	Net Profit or Loss		Non-controlling interests [member]	
	Statement of changes in equity [abstract]																																															
	Statement of changes in equity [line items]																																															
	Equity at beginning of period		**306.000.000**	**705.823.314**							**696.725.393**								**1.250.436**								**2.243.493**	**-85.326.447**															**39.231.458**				**173.009.648**	**120.530.654**	**1.959.487.949**	**-13.766.211**	**1.945.721.738**
	Adjustments Related to Accounting Policy Changes																																													0		0
	Adjustments Related to Required Changes in Accounting Policies																																													0		0
	Adjustments Related to Voluntary Changes in Accounting Policies																																													0		0
	Adjustments Related to Errors																																													0		0
	Other Restatements																																														0		0
	Restated Balances																																													0		0
	Transfers																																												19.382.059				101.148.596	-120.530.655	0		0
	Total Comprehensive Income (Loss)																																													0		0
	Profit (loss)																																															895.903.239	895.903.239	17.395.824	913.299.063
	Other Comprehensive Income (Loss)																		-4.199.200								680.865	-322.037.618																			-325.555.953		-325.555.953
	Issue of equity		299.880.000	212.029.977							-129.735.755																																			-382.174.222		0		0
	Capital Decrease																																													0		0
	Capital Advance																																													0		0
	Effect of Merger or Liquidation or Division																																													0		0
	Effects of Business Combinations Under Common Control																																													0		0
	Advance Dividend Payments																																													0		0
Previous Period 01.01.2023 - 30.09.2023	Dividends Paid																																													0		0
	Decrease through Other Distributions to Owners																																													0		0
	Increase (Decrease) through Treasury Share Transactions									-20.232.899																																			20.232.899				-20.232.899		-20.232.899		-20.232.899
	Increase (Decrease) through Share-Based Payment Transactions																																													0	1.456.728	1.456.728
	Acquisition or Disposal of a Subsidiary																																													0		0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity																																													0		0
	Transactions with noncontrolling shareholders																																													0		0
	Increase through Other Contributions by Owners																																													0		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		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		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		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		0
	Increase (decrease) through other changes, equity																																													0		0
	Equity at end of period		**605.880.000**	**917.853.291**	**0**	**0**	**0**	**-20.232.899**	**0**	**566.989.638**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**-2.948.764**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**2.924.358**	**-407.364.065**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**78.846.416**	**0**	**0**	**0**	**-128.248.877**	**895.903.238**	**0**	**2.509.602.336**	**5.086.341**	**2.514.688.677**
	Statement of changes in equity [abstract]																																																
	Statement of changes in equity [line items]																																																
	Equity at beginning of period		**605.880.000**	**917.853.291**							**-34.766.169**		**566.989.638**						**-3.730.047**								**2.016.208**	**-510.373.148**															**93.379.688**				**-142.782.149**	**1.389.828.527**	**2.884.295.839**	**7.299.928**	**2.891.595.767**
	Adjustments Related to Accounting Policy Changes																																														0		0
	Adjustments Related to Required Changes in Accounting Policies																																													0		0
	Adjustments Related to Voluntary Changes in Accounting Policies																																													0		0
	Adjustments Related to Errors																																													0		0
	Other Restatements																																													0		0
	Restated Balances																																													0		0
	Transfers																																												56.415.705				1.333.412.822	1.389.828.527	0		0
	Total Comprehensive Income (Loss)																																													0		0
	Profit (loss)																																															329.163.756	329.163.756	-6.865.157	322.298.599
	Other Comprehensive Income (Loss)																		-7.648.726								2.695.382	23.635.061																			18.681.717		18.681.717
	Issue of equity																																																0		0
	Capital Decrease																																															0		0
	Capital Advance																																															0		0
	Effect of Merger or Liquidation or Division																																															0		0
	Effects of Business Combinations Under Common Control																																															0		0

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