CAFER TEKİN İPEK - INDIVIDUAL DEFENCE SUBMISSION 1

Prepared by counsel Tarık Teoman - Ankara 24th Assize Court, case no. 2017/44

UNOFFICIAL ENGLISH TRANSLATION

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AUTHORITY 24TH CEZA PRISON

TO THE PRESIDENT OF THE SUN

DOSYA NO : 2017/44 E.

DAVACI: K.H.

Cafar Tekin Silks

CRIME: STRIKE STRIKE IN THE GUNN TERROGAL EVIL, SAVINE

STUDENT, 213 SUMMER OF VERGI USUL ACTION, 6362

SECURITY FOR THE SECIENT, PRIVATE PREVIOUS ACTION,

CRIMINAL ACTIVITY: 2016 and pre-T.KONUS : Our statements regarding the indictment's evidence are based on procedure and fundamental and our request for the prisoner's record.

EXPLAINING :

EXPLAINING

Ankara Chief Public Prosecutor's Office's Office on Investigations Against Constitutional Order 09.06.2017 dates and 2014/119687 investigations, 2017/3386 indictments; my client Jafer Tekin İpek (Islamic State of Emergency) about 45 suspects among them; SILAHLI ARIMALİR ETERI, EVOTÜTÜTÜTÜTÜÜNÜÜÜNÜÜÜNÜNÜ NÜÜNÜYÜÜNÜÜÜÜÜÜnününününününününününününününününününününününününününününününününününün ününününününününününününününününününününününününülülülülülülÜlÜlÜlÜlÜl lÜlÜlÜlÜlÜsı İl İÜlÜnününününül İl İl İl İÜnünüşünününününününününününününününününününüşüşüşüşüşüşüşüşüşüşüşüşüşüşüşüşüşüşü İÜnüşüşüşü şününüşüşüşüşüşüşüşüşüşününününününününüşüşüşüşüşüşüşüşü şüşüşüşüşüşüşüşüşüşüşünşünşüşüşünşünşünşüşüşüşüşnşn

HELPING ME WITHOUT BEING IN A UNIVERSE AND WANTING,

SECURITY TO THE SECURITY, 213 TO THE SECURITY OF THE CENTER

MUHELVET, PLEASURE FOR THE 6362 SECTION, SPECIAL BELGEDE

People have been sued for crimes against fraud and criminal possession of weapons.

EXPLAINING

COSALE GROUP AND ACCIDENTIC

The defendant's father, Ali İpek, was founded in 1948 by the Silk Printing Company and began his first operation, and more than 20 companies, which have provided value in many different sectors in Turkey, have reached university with the foundation, and have grown entirely by self-source, one of Turkey's largest national capital groups.

The Koza Silk Group, using the best known technology, is from environmentally compatible, transparent, honest gold mining to the oil, natural gas, coal and so forth, as well as the energy company that runs the development, development and production of renewable energy sources; the primitive, neutral and unsolicited food materials; He has given positive direction to quality journalism, peace and health, high quality hotel management and dozens of other sectors. Since his initial start of operations, he has kept the principle of contributing to Turkish economy and prosperity at the top; he has set his goal of best in his work. The Koza ▪ Silk Group has set the precondition for his best work. He has adopted the contribution of Turkish economy, mutually confident, respectable, transparent, quality, quality, creative and innovative service to the local people. The Koza ▪ Silk Group, which currently operates in the stock markets, currently employs about 5,000 people; has always been intended to continue to contribute to the Turkish economy with understanding and principles. The Koza , , was the largest of the institutions in Turkey before the release of the KHKs, as a result of the extraordinary State of Silk, as a result of the release of the KHKs: * Koza Silk Holdings A.Ş., * Silk Natural Energy Kay. Research and Productions A.Ş., * Koza Anadolu Metal Mining Company A.Ş., * ATP Construction and Trade.Ş. * Koza Gold Enterprises A.Ş., * ATP Koza Koza Koza Tourism Company. Travel Trade Inc., * ATP Aviation Trade Company, * Today Television and Radio Productions Agency., * Özdemir Antimuan Mines A.Ş., * Life Television Broadcasting Services A.Ş., * Koza Production and Trade Ass., * Rek-tur Aerospace Marketing and Trade Ltd. Şti. * Silk Online Information Services Ltd. Shti. * Koza Üpestal Silk Insurance Tool Services A.Ş., * Koza Silk Press Press Press, A.T., A.P., A. P. P. P. P. F. F. F. F. F. F. F. F. F. F. F. F. Trade Inc., * Koza Silk Supply Advice and Car Rental Tic.Ş., * Consort metal mining Trade Company, * Koza . .Lurk Education Health Services Foundation* Silk University Koza Silk Group Company (Czech Market) of all companies have open companies among them. All companies are examined and signed by sworn financial clients and are also investigated and signed by the CPA. Group companies are subject to independent external control. Group companies are clearly declared to reflect the truth of the financial tables and accounting records of the group companies in the entire five years, as PricewaterhouseCoopers, an international Acredity control company, and one of the four major control companies in the world.

The entire activities of their group companies are conducted in full transparency, in accordance with law and legislation, and all accounts and records reflect the truth. Here is the client, who is the main partner of this company, who has had these companies directly or indirectly, and a part of the client has successfully managed a significant portion of these companies through the management-based memberships. They are not involved in any crime, they are honest, they are honest, they are well-known in society as charitable and good people, and they have earned everyone's praise and appreciation, and it is not in any sense to accuse them of being a member of a terrorist organization, or to publicly declare them a terrorist.

OUR AGREES

I-Gabe Asker's Party

THE HUKA ACTIVITY

1- A SECT OF INTERVIEWS AND A CONTROL OF DISTURBS

A report from the next quarter is being prepared.

THE ATTENTION OF THE ATTENTION OF THE ATTENTION

NO REPLICATION OF THE DAY IN YOUR REPORT

THE INVESTIGATION IS NOT CONCERNED.

The reason for the investigation, as stated in the indictment, is the transfer of the report, which was organised by MASAK, dated 04.08.2014, 2014/AR (71) to the prosecution. According to this report, the financial growth of Silk Group companies, capital structures, all relatives of the Silk Family, the financial situation of Bergama Gold Mine, the matter of whether the Silk Media investments, the Canalturk process, the Koza process, the UK's Koza (Kova) are being cheaply bought, including the fact that the government of the Silk Family (Ipek) is not cheap. The establishment of Ltd.'s partnership, whether it is shown as being collected and produced, whether it is being speculated by license numbers, financing of terrorism, the charge of kidnapping 7 billion 40 million USD, the alleged claim of imaginary gold production, the transfer of black money to the terrorist organization, the claim of sending 122 million dollars from the Eregli Iron Steel Factory to the Koza Silk Foundation, the claim that it was sent to Silk Foundation by air transfer of 122 million TL. The University and the University of the Institute of the State of Turkey, İş.Taah.Ş., there are seen to be allegations of a violation of the law. However, nothing that led to the investigation has been filed later. In the defence file of Ankara Chief Public Prosecutor's Office on the 2014/119687 investigation file, we have detailed defences on the issues that are in place of the above, and the work has been presented. And as a result of the relevant institution reports, the upper level is located.

THE ALAN IS UNPECTED.

As a result, the report, which was later prepared by the biazihi MASAK, published on 04.05.2016, stated:

There is no doubt that their hearts are being taken.

And a public government has been denied access to the money that was built in the region, so that we can actually be treated by Masak.

The MASAK has again determined that the issues that constitute the launch of the investigation are not real.

2 - ACTION TO THE CENTER OF OSCE COMPANIES AND CONTINUES

I'll call the police.

The search and seizure of clients Jafer Tekin İpek was requested on 31,08.2015, and later the search and seizure of all companies was launched by Ankara 7th Criminal Judgeship of Peace 2015/3353 D. Job was adopted by the İstanbul Court of Peace on the grounds that there was strong doubt based solely on evidence and that the search and seizure began on 01,09.2015 and then began by Ankara 2nd Criminal Judgeship of Peace. The decision of the decision issued by the Ankara 4th Criminal Judgeship of Peace of Peace issued on the basis of the 2015/3396 D. Work was issued on the order of the State's Office to extend the search by accepting the request of the prosecution without any evidence or grounds in these decisions. A new search order has been issued to the Council of Ministers to re-scannery the search and seizure of the addresses of the Koza Anadolu Metal Mining Company. The only reason for the search will be to be seized by the government, although the bills are all in the hands of the state, in addition to the documents issued to tax agencies each year. This is all of the revenue and expense bills available. It also shows that the search and seizure of the company can be made if they are asked for these documents. These unjust and illegal search decisions and seizures have been conducted for days. The search and seizure of the Ereğli and 7 billion subjects was carried out on grounds of grounds of justification and seizure. However, these grounds are based on unjust and unsubstantiated charges. The decision of this concrete evidence was made by Ankara 7th Criminal Judgeship on the grounds that there is strong doubt based on concrete evidence. The decision is being made by the assessment report. We have made our statement on the MASAK report upstairs. The ROM report is a report by the police with a complete and unbiased and unindependent abstract assessment, not based on a single concrete evidence. The report is dated 04.08.2014 and 03.03.2015, but the date of the search and seizure request was made. 31.08.2015 was asked to search and seizure despite these two unsubstantiated reports. Although the appeals to these search decisions were challenged against each of them, the appeals to these search and seizure decisions were decided to be rejected due to the nature of the law and unfortunately not a single word was given.

However, the specific conditions are being called to be called under the Criminal Court of Justice (CMC) and the Search Act. As a result, the prosecutor's request and the judge's decision to make a call is reasonable doubt that only the evidence of the crime can be obtained." There are two main reasons: (i) The claim that the Koza Silk Group companies (ii) have raised 7 billion 40 million USDs abroad from the Erdemir company sent 122 million dollars to the Koza Silk Education Foundation (ii). It is clear that your original condition is not real. Why would a semi-public company such as Erdemir send such a price to the Koza Silk Education Foundation? It is a mistake that is entirely caused by the Akbank. Akbank, who has also explained that the price was a price sent to Isdemir, which never went to the Koza Silk Education Foundation accounts. This information and Akbank have been given the official answer in the prosecution's file. He also explained that it was not real and that it was not real, and that the Koza Silk Education Foundation or any other Koza Silk Group had never been able to pay for it. He explained that he did not send it. However, it was carried out by such fabricated information, which was simply a search and hand-shoved decision from Akbank and Erdemir. And the inconsistency of the prosecution is that the transfer was made to the amount of $122 million, and if there was a charge of crime, why would he send it to the accused, Erdemir and Akbank, who did the transactions? A search and seizure decision has not been made. The claim that a money like 7 billion 40 million USDs stated in Article 2 was exported abroad is still absurd in the face of the size of the figure. The state (TCMB, BDK, Finance Ministry, MASAK etc.) will immediately be seen as impossible to send such a price without the knowledge of the number. Unfortunately, this absurd claim will be seen as a reason for the search process. The prosecution has been unable to determine why it has requested to search and confiscate these transactions, which it can easily confirm from TCMB or related banks. CMC article 119, entitled "Looking for" is also part of the need-to-knowing issues of the search. However, the CMC Article 119/a is also the reason for the search. No verbs have been mentioned or any concrete facts mentioned. The search warrant cannot be made just to collect documents. However, the relevant justice judges have been issued in a way that is indirect and unprovoked, both in violation of both Articles 116 and CMC 119. The most important issue is that both suspects are still not real, and the two are still not real, 04.05.20116 by MASAK. This has been confirmed not only by the CMC but also by violation of the basic rights of the Constitution and the ECHR. Therefore, the search and seizure decisions are being made against the Court of Anyasa to reject appeals. We have a right to press charges against the damages and the concerns, however, to search and hand.

The contents of the manuscript and documents that were seen from the log report are not a crime.

3- CONTINUES OF DUE ON THE ENTIRE RIGHT

It's real and it's unreserved.

The prosecution has demanded judicial control of Tekin İpek on 27,10,2015 and has agreed to submit this request to the 4th Criminal Judgeship of Peace on the same day on the same day, on the same day, on the 27,10,2015, to ban the release of the criminal organization from the country under the CMK 109 clause against Tekin Silk. The case has been shown to have strong suspicion of criminal activity based on concrete evidence that the charge of membership and financing terrorism has been committed, but not given any information on what these concrete evidence are. This is the violation of the basic rights of the rights of the right to fair trial and freedom of travel, guaranteed by the ECHS and Constitution, which are completely abstract. , the investigation of the arrests stated in Article 100 may be decided to be under legal control rather than by the arrest of the suspect. . . . . the presence of the cataloged crime was considered a reason to arrest the existence of the crime in 100/3, but in this case, the CMC M. 100/1 is the only condition of the crime of the crime. The arrest warrant can be made if there is concrete evidence to suggest the existence of the suspect. According to this, it is necessary to have concrete evidence that shows this strong crime suspect in order for the charge of being an armed terrorist organization of Tekin İpek. What evidence shows that Tequila İpek was a member of an armed terrorist organization in the investigation file 27,10,2015? What prosecution shows that he was a member of the armed terrorist organization? Neither a decree of the court nor a word was mentioned in the decision. After the search and seizure of the Koza Silk Group companies, the decision to transfer to these companies was issued and the decision to check on Tekin Silk was imposed and the curfew was imposed on the country. He delivered it, so it's clear he had no intention of escaping.

4- THE SEARCH AND CONTROL OF THE SECTION OF THE STORE

It's a tough decision.

Although he was wrong about Tekin Silk, the same prosecution file, which was described above, was issued on 27,10,2015, with a judicial control order against the country. Despite that decision, Tequila Silk returned to Turkey and handed over her passport to the police. The Silk family had applied legal procedures to use constitutional and legal rights. Following long studies on the decision to appoint a trustee to their companies, they have filed applications for the European Court of Human Rights. These application files have been reviewed by Tekin İpek and the applications of the applications are being submitted to the European Court of Human Rights.

The instructions for the application and the application files and the attachments are in the boxes and the application application for 18 boxes of EARHM has been submitted to the DHL cargo company for transport. This is the same date as the application for AIDs and 6 months after the decision to ban abroad, although there is no new developments in the State's Office on Tequila Silk. In the event of the need for a call or notification, the detention order was issued on 24,04.2016. This detention order is against the law. In the Silk family's residence in İstanbul, Tequila İpek was taken into custody at 11:45 p.m. and brought to Ankara. He was questioned by the prosecutor in Ankara. He gave his statement to the prosecutor who conducted the investigation on the date of 25.04.2016. He also answered with sincerity, although some of the questions were not legal and were not related to the charges. However, prosecutor Tekin İpek . However, the court has decided to move him to the judicial justice of the court of the court of the court of the Second Criminal Court of Peace on the arrest of the prosecutor. In the absence of his reports, unfortunately, he decided to arrest Tekin İpek (Tekin) on 25,04,2016. In view of the reason for the arrest, the general evidence of the alleged crime of the armed terrorist organization was made to be the reason for the arrest and the arrest of the crimes of the SEC as a cause of the crimes of the crime, but the CMC is generally the reason for the arrest of the crime of the crime of the vehet crime. The arrest order was issued in the form of an abstract basis of the entire file coverage. Since there is no catalogal arrest on charge of misbelieving in the basis of the SEC reports, it is possible to be made under the scope of the charge of the crime, as a result of the charge of misdemeanor crimes, it is possible to be made under the scope of the CMC m. 100/1, but if there is concrete evidence to present the presence of the . . . . in the arrest verdict. . . . . the reason for the arrest. the arrest. the arrest. the arrest. the arrest. . the arrest. the arrest. the arrest. the arrest. . . . . the arrest. the arrest. the arrest. the arrest.. the arrest. the arrest. the arrest. . the arrest........ . ... the arrest. the arrest... . . . . The reason for the arrest was shown that the suspect may escape. However, he has been able to make a decision to leave his home based on what concrete evidence was found in İstanbul. He has not fled anywhere for months, although he knew that there was an prosecution investigation, and had been under arrest for the last 27,10,2015. The decision has no grounds for this? The fact that the possibility of escape is clearly being sought concerning the possibility of escape by the judge under the CMC m. 100/1. The fact that the judge is facing the possibility of escape is clearly indicative of the fact that there is a possibility of escape. What is this concrete phenomenon? If there is no concrete fact under CMC m. 101, there is no reason to arrest . The legal and actual reasons for its application are also not included. (a) There are no actual reasons why the prosecution would not have given the grounds and the judicial control, which was not given by the prosecutor for the arrest, and there are no grounds for failure. The evidence that shows that his measure is measured is clearly based on concrete facts.

The decision has been issued against this unfortunate unlawful verdict, not following any of the issues here. However, the decision was contested by the Ankara 3rd Culh Criminal Judgeship of 2016/2610 D. Jobs, but it was rejected by the court to dismiss the arrest of Tekin İpek on grounds that there was no new evidence in the file that would only be lifted. The court has decided to continue. The law has decided whether the judge who is facing the appeal should make a decision under Articles 100 and 101 to assess whether the conditions for arrest were formed, but a new evidence has been rejected on grounds that it was not submitted. The application was made to the Constitutional Court as an individual application was made against this final decision. The EEG was then submitted to the EEG as part of the CMC m. 108. In the same month's reviews, the CMC would have to be conducted within 100 m.100, which unfortunately was not done, and our client, Tekin Silk, is being unjustly removed from his freedom and kept in a special type detention facility under very difficult circumstances.

5- THE REPRORU HUKUKA

I'm sorry.

The expert witness report collected with evidence is completely against the law. As a result, there is no charge regarding the issues stated in this expert opinion report. The decision of the expert expert was made against the law. As a result, the prosecutor who carried out the investigation was appointed to the prosecutor (CMC m. 64, 64, 2016) Experts are selected from among the real or legal persons listed on a list of national judicial justice commissions every year. Republic prosecutors and judges can choose from lists of lists created in other provinces, not only in the province they are on. The basic and procedures for the organisation of these lists or the removal of those on the lists are the basic and the procedures for the release of those on the lists, The appointment decision, which shows the reason, can also be chosen from those who do not enter the lists listed in the first joke, although they are not complied with the rule and are not registered in the Justice Commission, although they are hundreds of experts registered in the Justice Commission. In fact, the experts are not independent. One of the basic characteristics of the CMC's expert opinion is that they are independent. However, they are the ones who are selected. The police are in charge of the Police Academy. The police are with the prosecutor who is concerned with the investigation. Police are on the part of the investigation. The police are on the part of the investigation. The independent view will be prepared by police Academy officials. It's unacceptable, but being independent means that there is no organic connection to one of the parties of the investigation above all, whereas the people who are chosen as experts here are open to organic ties with the police department as members of the Police Academy.

Furthermore, the CMC M. 64/3, which is in effect on the day of the expert selection, is primarily appointed by official experts assigned by the law on certain issues. Public officials cannot be appointed as experts in cases related to the institution they are in. The police who conduct the investigation are trained and continue to train as a pattern of police academy, who are on the side of the investigation. Therefore, the selected experts have no expertise in the matter. Since one of the three selected individuals is an IT expert, it is understood that the report was written by the two remaining people. The work of these people is the Police Academy. The subject of the study is the one that is asked to be studied. The subject of the activities of the partners is the least expert and has no experience. The appointment of these persons from Erzurum , who are from Erzurum, as expert witness, is an unacceptable mistake. Although appeals to the prosecution were filed, the prosecutor has not considered it. In this case, there is no expert choice made against the order of the law, and there is no technical expert report, and there is no way to consider it. The indictment's charges have not been cited in this expert opinion, but unfortunately this so-called expert report has been cited as the basis of many illegal procedures, particularly the appointment of a trustee.

6- CONTINUES OF THE OCEAN COMPANY OF THE OCENE

It's illegal to have it committed and to have it destroyed.

The prosecutor who conducted the investigation has requested that all Koza Silk Group companies be transferred to the justice of the peace. An internal police report prepared by the ROM branch alone has been shown and the alleged expert report explained above. Absorption has been appointed by Ankara 2nd Peace Criminal Judgeship to all companies. However, this decision is a legal objection against the decision. The objection has been rejected, but the objection has been rejected. This decision has been applied to the Constitutional Court and the AID (ECHM). This decision is not justified and is not legal. As a result, the CMC is not in line with the law. ▪ The existence of strong doubts and the need for financial truth to be found in the operating framework of a company; In the process of investigation and prosecution, the judge or court may appoint a registration for the operation of business operations. It means that the lawmaker is looking for two conditions for the appointment of a trustee: (i) the presence of strong doubts that crime is being committed within the scope of the operation of a company, and (iii) the need for financial truth to be revealed. It's not a crime that was committed first, it's a continuity.

What crime was still being committed that the registration was requested? If the only reason for this is written and broadcasts in the visual media by the Silk Media Group, why was it assigned to the entire Koza Silk group, not only to Silk Media Group companies, but to all the other companies? The decision will show that 18 companies were assigned to the company. Then the registration has been determined and prevented from any crime being committed? There is no such thing. On the other hand, there is no need for material truth to be available, for there is no need for evidence to be obtained. Because all companies have been seized and confiscated for days with a search and seizure of all clients' companies about 2:09.2015, about a month before the transfer was appointed. Information and IT systems have been confiscated, and yet there is no further use to assign a skateboard, although the transfer was clearly against the law.

7- THE MOST UNIVORABLE RIGHTS OF THE QUEENALIST

THE REPRESENT OF THE LAW IS REPLICTED.

The president is not allowed to speak in the army.

The Republic of Turkey has also adopted the European Convention on Human Rights as one of the founding members of the Council of Europe and has adopted the authority of the Avurpa Human Rights Court as a state. This has now become a basic right for individuals and the use of the constitutional and AID rights of the state and constitution upon the end of their internal legal ways has been secured. The appeals to the decision on the transfer of the entire Koza Silk Group to all the companies owned by clients illegally were prepared to the ECHR application and submitted to the DHL cargo company on 23,04,2016. The decision has been made to be made and the application to the ECHR in the cargo has been confiscated. This is a scandal. The application to AIDs has been issued by the nations and has been violated, despite the fact that the Republic of Turkey has a right to its own and signature. As far as we know, there has been no legal, criminal and even criminal action against those who have carried out this illegal seizure decision. Under the terms of the contract or protocols, any real person who claims to be a victim of the violation of the rights of one of the High Contractor's Sides may apply to the Court. High Contractors pledge to not prevent this right from being used effectively. The international law has also been violated and the right of clients to individual application is blocked. The violation of this application alone is the responsibility of the State and the people who are doing this process.

8- TO SEE THE REPRODUCTION OF THE ARCTION

FOR THE END OF THE TERIMISM, THE CRIME IS FORGIVED

ACTIVITY TO THE MALVIES OR TO THE ACTIVITY OF THESE PEOPLE

A CRIMINAL UNIVERSE OF ALL THE ENTIRE RIVER

It's been ruled out, but it's not the case that you're not going to be able to find out.

CONTROL CONTROL FOR ELECTIVE CONTROL TO THE MALVIES

A report was written to SEC ,

With a right-to-right conversation and a right-to-right decision

SPA CANNON ACT THE VALVES OF THE SPECIAL

It's not right to talk about it.

The investigation has not been determined by the prosecutor, ▪ terrorism and ▪ a property acquired under the membership of an armed terrorist organization, income and even a single Founding Founding Founding Founding Found. Therefore, there has not been a single issue that requires the decision to take or take the property of clients and ultimately demand a decision to be granted a decision on consensual action. Almost all institutions and institutions of the state have been mobilized, unfortunately, by MASAK, BDK, Tax Control Board, SEC, experts, MİT investigations, police investigations, everything has been done, but not one Kurust has been detected in this context. However, the clients' assets were asked to be seized, although they were not authorized, they were armed by the Office of Criminals against Constitutional Order. The terrorist organization investigation was also added to the SEC opposition charge and asked to report against the SEC as unlawfully ordered by the State. Criminal reports have been filed and referred to the prosecution within this scope. The investigation has been continued with the criminal complaint of the SPK (subjected by the State's Office) and has been filed against the SPK (SPK) on the basis of 16,01,2017 and 5/33-1. The report was prepared and the prosecution has given the basis for opposition to the SEC Law, and there is no other file in the prosecution's phase that has been confiscated without prosecution as part of the SEC reports. The process of separate trial is already ongoing and the trials are being filed in the administrative courts on the matters of the SPK and the charges claimed to be damaged by both companies under the SEC and the trustees have already been filed in Ankara's Official Trade Courts to collect the charges mentioned in the reports. The conflict is therefore not a weight that would require the seizure of these assets, even if it is a legal conflict and not a criminal property. According to CMCm. 128, the decision has been made to seize clients' assets. According to this article, the only question of the investigation is that the crime has been committed and is made of strong doubt due to the concrete circumstances of the crime and the fact that it was obtained from these crimes. . , Although the prosecutor has requested a report from the prosecutors to the BDK and MASAK, all of these reports have been in favour of the clients. However, the prosecutor has filed all these reports and positive evidences against the SEC and has obtained an unfair report and has been asked to seize the property of the plaintiffs by the prosecutors. The right to property and the right to fair trial of clients were wrongfully seized on the basis of the report, which was issued on 16,01,2017, in Ankara 6th Criminal Judgeship of Peace, and the court's request was taken into the form of a verdict and without any grounds. It's been violated.

9-CMK WARNING THE AVOLUTION OF THE WARDEN

ONLY THEIR OWN ACTIVES OF THE WILD WALLS

The only thing that happened was a criminal attempt to get him to take the fall.

What a case to be sought out and what a caution.

THE LEGEND OF THE DETECTIVES TO GO TO THE DOSY IN THE SPOT

He came from the dead without seeing the dead.

I've never had a single word in my life.

One of the most fundamental principles of criminal law is to make the charge of the judiciary appear, not to accuse and convict, but to make the truth come out, but to the prosecutor who is conducting the investigation, unfortunately, to find evidence against clients, with a completely malicious and biased mind, while in Article CMK160, the public prosecutor who learned that a crime had been committed, and that the prosecution had been charged with its own crime. According to this, the prosecutor of the Republic immediately begins to investigate the truth to determine whether there is a place for a public trial as soon as he learns the impression that a crime has been committed. (2) The prosecutor of the Republic will begin to investigate the actual truth and to make a fair trial in favor of the suspect, under the authority of the law enforcement officers at his command. And it is imperative that the prosecution take the evidence against it and protect the rights of the suspect. ▪ The principle of the criminal trial, which the lawmaker has expressed in a very good way, is quite clear. However, the prosecutor has not observed these principles. Again, according to the CMC M. 170, if an indictment is to be filed, there will be no issues against it and under 170/5, the indictment will not be held alone. The prosecution's investigation was launched on 05.09.2014 and the indictment was held on 09.06.2017. The investigation took about 3 years. In the meantime, many unlawful search and seizure decisions were made, expert examinations were appointed, and the prosecution was appointed and co-opted. All companies have been examined from A , Z, and they have not been satisfied with this, but have been asked to be written to many institutions and institutions, including MASAK, SPK and the Tax Control Board. Among the institutions, institutions and people, there is one genius among them.

Isn't evidence in favor of clients? There's not a single sentence or word on this, given the indictment. Koza Silk Groupa, one of Turkey's largest groups, is the head of the highest tax-paying companies; it means that it has been managed to make very good profits both for production and employment, and for the country's economy in the region where production is available. Through the foundation and university established by the facilities opened, it has provided the highest social, education and cultural contributions for society across the country, and it is impossible to find a single evidence in favour of such a group and its clients.

II-PLAYS

1-Present from the DOS OF THE CLUBS

NO SPECIAL ENTIRE ENTIRE ENTIRE SPECIALITY

You're not allowed to accept it.

The indictment includes two names: Galip Özturk and Peace Bozkurt. These two individuals are wrong to be involved in this indictment. A) The person named Galip Özturk cannot be in the same person. A) A is not a person who has filed a complaint by the Deputy Victor Autocutor and the prosecution has unfortunately been wrongly and without justification. It is understood. As the complaint filed by the Galip Öturk MP reads, it will be seen that the group, whose complaint was not entered into any of the indictment issues, whose only claim was to be euparated construction, is that the sole speaker of the mining sector is Akın İpek. He has no complaints against anyone except for Akin Silk. The indictment was not charged with membership of armed terrorist organization. In this case, how and why has Galip Ozturk been involved in this case? In fact, there are other interests on the Koza Silk Group. The person named Galip Ozturk has made a picture of him through his own companies, through the Public Enlightenment Platform ((AKP The Chrysalis, which were clearly controlled by the TMSF, have been declared to be the sole cause of the criminal indictments and the fact that the SEC and Tax Control reports were the main cause of the crime, and were imposed on their assets. You have only been cited as the SEC reports. You have previously observed the Koza Silk Group for years. After Ertaş arrived and was asked to redistribute the report by the prosecutor, he suddenly changed his attitude and this sfer was prepared to make negative reports on the Koza Silk group. Even so, these reports will be explained in detail below, which is wrong and wrong, but what is interesting is that SEC chief Vöddin Özturk was prepared during Ertaş's time, and because of these reports, he was also made to report on the Koza Silk group. And when we look at the relationship between Vahdettin Ertaş, we get some very interesting and grave information.

According to their report, since he is the leader of the organised crime group against Galip Ozturk, it is noted that a criminal case has been filed against him with several others. More interestingly, the alleged organization is being tried as members or aiders, while the current SEC chief is signed under these reports as the undersigned authorship of approval by Vahdetttttin Ertas. The SEC chief Vahdetttin Ertaş is accused of being a member or a supporter of the organised crime organization founded under the leadership of Galip Öturk. We demand that this case be brought from his court for the discovery of the entire relationship issue that concerns our case, both the outcome and its contents.) Peace Bozkurt is not involved in this case. The person named Peace Bozkurt, who filed a petition and was testified to in his file, stated that he had become one of thousands of shareholders in the Silk Natural Energy Company, which is open to the public from Koza Silk Group companies. He wants the defendants punished for crimes that have been lost on the basis of the claim that the shares have been lost. However, he is being charged with Silk Natural Energy. Only one of the SEC reports on the subject has found no other crime except the donations made by Silk Energy Inc. to the Silk University and Koza Silk Education Foundation. These donations were made in accordance with the law and SEC legislation. But even before we get to this point, the donors are in the company balance sheets, which are available in all the corporate financials, and are available in all the corporate general boards. Partners have been informed. The balance sheets and donations mentioned in all relevant boards have been approved and the boards of directors have been announced. There is no general court annulment case opened by any partner, including Peace Bozkurt. In this case, there is no complaint or objection to this grant. Besides, there is no action on the market. The Silk Energy Inc. is a very valuable company, and since the stock market has not lost its stock movement, its shares have not lost value. Therefore, there is no harm done by Peace Bozkurt. However, it would be done by those who did not deal with the client, but by the fact that they were wrongly processed. How is it possible to explain that this witness was involved in the evidence without any further examination? This is why it is wrong for the prosecutor to charge these people as a person and should not be allowed to be included in the case as a subject of the court.

2- IN THE SECOND PART OF THE INDISTINCT (S. 447 VD.)

The crimes of the first chapter of the crime, the crime of the crime,

NO SPECIAL ENTIRE ENTIRE ENTIRE ENTIRE PERSONALITY.

2nd of your claim to legalize

THE TERRIBILITY OF THE DETECTIVE DETECTIVE OF SOMEONE WHO TAKES A PLACE IN THE NEIGHBOR.

It needs to be used.

The indictment, prepared by the prosecutor, is described in the same way as: , in the first part of the indictment, the crimes committed by the founders of companies operating within Koza Silk, the executives and top executives of the board of directors, and the activities of companies within the holding company were committed. In the second chapter (s.447 ets) Koza Silk

The actions of suspects who work in companies operating within the holding company and have been found to be members of Å. ▪ According to this, since the prosecutor could not find a direct relationship between the parties, the prosecutor split the indictment into two chapters, while the second chapter was the only reason why the people involved were there when they were in the second chapter, while they were reviewing the group of clients. The group has shown their work. In response, there was no connection between the clients and these people, and there was no connection between the alleged actions and the clients. Our clients are confident that the people involved in this second chapter are innocent and will be found out. Even that ties themselves to these individuals. For example, if there were some cases where the victim bond was held, as well as collected, but there was no claim that these people were operating within the orders and instructions of the clients, even in their knowledge. The indictment against clients has been merged and turned into a single indictment for all of them? They have neither acted together nor committed a single crime. Therefore, the first part of the charge and the second part of the charge must be dismissed and the two separate cases of the trial of those who are in these two separate chapters must be held separately. The fact that the people who take it are working only in the Koza Silk group is not enough to prosecute them with the clients. The belief of our clients is that they have committed crimes because they themselves have committed no crime and that they have committed crimes by bringing all those who are indifferent to them and all those who are involved in a single indictment. The situation of those involved in this second chapter should be judged in this context. The right to trial is a fundamental right under constitutional and AIDS. The right to a fair trial is also entitled to a trial with charges against him and only those related to crime, apart from those who are in accordance with the rules of procedure and who are not related to the rules of law. Therefore, Mr. Court has the right to be tried in the first section of the indictment, including the group and the second chapter of the clients involved in the first part of the indictment. We demand that the case file be filed through two separate files to be prosecuted for the unrelated and unrelated persons whose domain and sole interest are company employees.

3- EPILE FOR AN UNTRACTIVE CRIME

I'm not sure I'm hearing anything that's been said in my case.

MORE IMPORTANTLY, THE ATTENTION OF THE DISTURB

This is the underwriting of the unsubstantiated crime of the crime.

IN THE SECURITY OF ATTENTION, THE UNDERSTOOD IS TRYED TO BE TRIED TO BE HUNGRY.

In view of the indictment, the indictment, which was the subject of the case, the membership of the terrorist organization in the interests of the clients was demanded to be attracted by the alleged abuse of trust in CK, ▪ The alleged opposition to the Penalty Market Law, ▪ The opposition to the Tax Usul Law, (the violation of the special document) and the alleged involvement of the illegal weapons of the terrorist organization. Most likely to have been

There is no small claim. There is no evidence of this. There is no evidence of this. There is no evidence of this. If it were here by the prosecution, then there would be a possibility that each crime was committed separately. In this case, there would be separate criminal charges committed independently. As such, it is not legally possible that all these charges should be filed under one indictment, as it is not legally possible to be filed under one indictment, in fact, at the head of the investigation. It is widely investigated that the indictment was under way by the efforts of the organization to find other crimes, which began with the accusations of the number of allegations in this scope and was found to be false, which means that there was an intentional attempt to charge clients with the charges. This is unacceptable. If it was found that someone had been injured and that it was an indirect crime, and that the indictment was intended to be filed, then the case would have to be delivered to the prosecutor and the prosecutor who was involved in this investigation, and a charge independent of other crimes by him. To achieve its goal, the alleged action of the organisation leader will not enter the indictment of the organisation without evidence and support of this claim. Here is a separate trial. The court will hold a separate trial. The charge of other criminal claims outside the organization's crime charges, ... the abuse of trust in the TCK, on charges of opposition to the Penal Code of Trade Markets . . . . the opposition to the Vergi Usul Law, the opposition to the Law of Tax Usul. The document requires that the charges of fraud and possession of illegal weapons be issued in a court of law and a separate case number for each charge.

4- A LOT OF CALLS IN THE SENTENCE OF THE DISTURB, EL COOL, NEED

TEDIMAL, THE SOLDING ATTACK IS THE MOST CONTINUE

THE REPROLIC OF THE REVIEW IS TO BE ACT OF THE BIZITY

FOR THE OTHER CAMIMED AND BUILDING

It's been removed from the reports and prepared by the DA.

THE ONLY TIME YOU'VE BEEN INTERVIEWING FOR A CRIME SUNCIAL

NO EXCEPTED IN HIS CUMIL.

As explained in detail above, the report by the expert is clearly against both the law and fundamentally against the law. In view of the content of the expert report, affliction assessments are seen to be entirely based on possibilities and a partial assessments are imaginary. However, this so-called report is particularly imaginary to Koza Silk Group companies at 26.10.2015. The basis for the appointment of a trustee was cited as basic evidence, and other unjust decisions were made. In the objections we made to the prosecution in the petitions issued on behalf of clients, against the decision to appoint a trustee, each issue of this expert report was presented with statements and arguments that were not true, and none of them were considered, unfortunately.

However, the prosecutor has requested that this expert report be evaluated by the prosecutor. It is necessary to be applied to and applied to experts and institutions who have the expert qualifications or to be consulted by the MESAK before they can process it with this so-called expert report that should normally be done. The company's documents and records have been reviewed, and the report, which was published on 04.05.2016, has been filed. Despite all efforts, MASAAK reports and expert reports have been determined that all the issues written without exception were not true and even how they obtained data from the so-called expert report and how they came to these conclusions, the MESAK officials have been informed that despite their efforts, they have been able to reach Ertan Çokaklı. They could not get a return from the stick, and then they could not get to it, and they wrote exactly that in their reports. In this case, we are facing a major scandal. The report prepared under the name of the expert report is being prepared to those who are not experts, except that they were chosen without keeping the rules set in the law. It has been filled with imaginary information and has been determined by MASAAK that not one individual person is correct. The prosecutor who received this MASAK report should have removed the decision to be appointed by the expert witness report, but remained silent and did not report any charges to the prosecution on the relevant expert board, as well as has not been filed as has been filed by the prosecution. As the indictment would have shown, he has not filed any action as evidence against the charges. The expert opinion report, which has not been mentioned in one word, appears to have been acted as if such an expert report had never been received by the prosecutor. The report conducted by the so-called expert witness committee has been found to be contrary to the fact. This is a crime according to TK m. 276. As such, the TCK M. 276 is organizing and ▪ Anti-controversial expertty. According to the first joke, the court shall be sentenced to prison for three to seven years if the person or the council, who has the authority to investigate the law for the crime or under oath, or to hear the witness, finds his expert in violation of the truth. We request that the alleged expert witness report be filed on the instrument of the crime. We also request that the experts be called to the hearing to make a statement regarding this contrary report. As a result, the court may decide that the expert should be heard at any time, if one of them wants to be heard in court, they will be called to the hearing. We believe that when the experts are called to the hearing, the purpose of writing this expert report will also be revealed by having the right to direct questioning experts as a result of the CMC m. 201.

5- ACTIVITY OF SOMEONE WHO IS ACTUALLY ACTUALLY ACTIVE

THEIR CLUB IS NOT ACCIDENT OF ACCIDENT OR POLICE COMPANY

Security is taken from the COORDINATOR.

THE CRIME REPORTS THAT THE VICTIM IS ABLE TO BE WITH THESE PEOPLE

THE ENTIRE MEMORIES OF THE RENTED AND THESE ARE ACTUALLY MEMORY

It is a common crime.

Witness statements are also seen as being included by the village chief Hasan Hüseyin Atash, Sezai Akbulut, Halil Güngör and Safa Azan . These statements are related to receipts for donations made and are only the subject of one of the tax crimes reports. The prosecutor is the subject of one of these individuals who was officially taken in accordance with CMK. It's scandalous that he put them in evidence, even though they have no testimony, because as the witness statements show, the statements of the relevant experts were not taken by the State or the Police, these were taken by the security coordinator of the company under the administration of the witness. These statements are as if they were legally valid statements. The tax crimes reports have been presented on the basis of the tax crime report. Furthermore, the prosecutor has been charged with describing them as witness testimony and is trying to make evidence of the charge. The CMC has been made clear to the court on the basis of Article 43 and 169. It is explained by the law how and by whom the witness will be heard. It is also stated by the VUK and related tax review notifications that the tax inspector will receive the witness statement. It is arranged. But there is no way that a company security coordinator or anyone else could ever take witness testimony. It is not possible that evidence such as this could be based on evidence obtained against the law. Instead of being destroyed and removed from the file, it should be based on the tax report and referred to as testimony of the indictment as evidence of the unlawfulness of the indictment. It's a sign of the point.

1- Criminal Crime of Armed Action

The crime of armed organization membership is a ίttal crime, which is committed by the choice of volunteering to be part of the organization's hierarchy, by adopting the aims, activities and actions of an armed organization. In this regard, action must be effective with the intention and will of being participant in the organization. The structure of the organization is inadvertently and willingly. Article 220/7 states that it requires that it be part of the organization's hierarchy. Therefore, it must be considered that the person involved in the organization's hierarchy and willingly is an organisation member. The doctrine and practice may be considered to be a member of the organisation. These measures are specified. These measures include one-organic bond, two-action and activity as continuity, diversity and density. A. Organic bond measurement of TK 220/7, which means that membership in the organisation requires participation in the hierarchy of the organisation.

This organic bond must be maintained without interruption. The presence of the organic bond that determines that the organisation keeps the hierarchical relationship alive and continues has to be revealed and proven in detail by the prosecution. The general, abstract and prejudicial statements are not enough for the organic bond. The continuity of action and activities, diversity and density of the measure of the actions and activities of those who associate with Armed Terror Organizations and are accused of being members of the organization must be constant and dense. At this point, the actions and activities of the perpetrator may be considered to be seen as aid and actions that can be seen as helping and assisting the organisation in the process of not mixing legal situations with the organisation's aid and the activities of its members. The Court of Justice, the Court of Justice, has to be tried to determine whether or not the organization has been established in a manner that shows organic quality through intensity, continuity and diversity. In fact, the specific investigation of this issue is considered to be a reason to break the opposite situation (Judge 9C.D. 31,10,2007 dates, 2007/3379 basic, 2007/7646 decisions for the presence of an organisational member). It is necessary that he joins the armed crime organization, which he knows was founded to commit abstract types of crime, to produce organic commitment. The actions of individuals who are interested or involved in organizational activities, which are not connected to the organisation in the manner stated by the organisation, are not accepted as being responsible for crimes committed within the organization. The eclipse is specially organised (m.220/5). However, members of the organisation can only be held responsible as perpetrators or participants of their own crimes (m. 220/4).

2- IMITATE INFIRE OF MY CENTURY

When the indictment and content of the indictment against client Jafar Tekin IPEK was reviewed, a civil suit was filed against him on charges of being a member of an armed terrorist organization, including TK's Article 314/2, 53/1 and 58/9, and Article 3/13 of Article 3/1 of the Law, under the purview of Article 5/1, and the request for separate prosecution.

3 - Our Defense of Usual Relations

A. Law state and legal security principle have been violated. The second amendment of the Constitution states that the Republic of Turkey is a law-abiding, legal and social state based on the basic principles laid forth in respect of human rights, respect of the rights of society, and the principles of Ataturk nationalism. The rule of legal security is that everyone knows the rules of law and can be followed in advance, maintains their attitude and behavior, and by that, with confidence, the prerequisite for the rule of legal security is that the state obeys the laws set by it itself. In this regard, the rule of law is born from the principle of law, and the rule of law is even more and more important at the level of the rule of law. It is revealed as a concrete form, and under this principle, the Constitution and rights and freedoms will be used to secure security.

The individual has been taken. In any case, this principle has been violated in terms of the client who has no relation to the CHP/PDY Terror organization. The principle of respect for private and family life has been violated in this investigation in the most rude way. The right to respect privacy and family life has been protected in Article 8 of AIDS. If there is an intervention against this right, this intervention should be observed by law, on Article 8/2 of İHS (ACHS). The purpose of achieving at least one of the legitimate objectives stated as a means of fulfillment and intervention should be met with a very basic social need in the democratic community. This violation of Article 8 of AIDS (AF) shall violate Article 8 of the ECHR when examined in a concrete case. Apart from pre-predicted financial and procedural law, it is illegal to take the right to a public property without any defense, to be accused of violating the norm of innocence and to be wrongly arrested and unlawfully and to be able to work in his own country. Ending up in a job that can't work, making it impossible to meet the expenses of his family in a way that is in the best way in human honor, is also an intervention in the right to respect privacy and family life, on the other hand, without any concrete evidence, without any trial, by publishing the names of a respected businessman himself and family members online, in a way that is illegal to the Constitution, to the law. The declaration of a member of his organization leads to being branded a terrorist by other people, thus never to form another ordinary relationship and friendship with his peers for the rest of his life. The outside world is constantly suspicious with the slightest expression. It is almost impossible for an individual who has been branded a terrorist by the state to find work in the private sector. It creates an intervention in privacy and family life. It is the name of a respected and respected businessman who is being branded as a terrorist, whose name is being confiscated in such a way, and the name of the legal and administrative and legal community, without any legal proceedings being carried out, written, visual and social media, as if it were in the investigation files, with the speed of false and false reports, and the speed of the seizure of property. In contrast to the fact that authorities have not entered into any preventive activities, their incentive and encouragement to such baseless reports and comments in this way also constitutes an intervention in the right to respect my individual's honor and reputation (reputation). The principle of the Constitution shall not be a legal offense and punishment in the context of the penal code, and shall not be a legal action in Article 38 of the Constitution, and shall be held in Article 7 of the Human Rights Convention, and shall be held in Article 7 of the Turkish Penal Code. It's in his first joke.

According to the law, a verb not shown in the law is not a crime and the punishment is only allowed to be carried out in the law. The judge's charge of misdemeanor and punishment is restricted and therefore averted from arbitraryness. In terms of executive terms, no action can be performed by any subunit that constitutes the execution for any reason or reason, no action that holds crime and punishment. While "legality in punishment" is not an exception in the absolute terms of the principle of law, it cannot be criminally charged with the legislation's laws that it has drawn its limits and decreed its punishment. The management shall commit criminal acts or criminal acts with the enforcement of the regulatory procedures or misdemeanor treatments, in the first place, "the authority of law" of law shall be included in Article 7 of the Constitution. The last joke of the Constitution's 6th article states that "no one or an organ source can use a state authority that does not take from the Constitution" and thus the idea that the executive body can commit crimes by remaining within the limits of a framework law, since there is no authority for criminal indecency. On the other hand, the editors of the administration's proceedings and punishment cannot be imposed according to Article 2 of the Turkish Penal Code. The charge is clearly prohibited from creating crime and punishment through regulatory procedures. The reverse of the administration will not be a crime, as it would be a crime. None of our clients' acts considered criminally were described as criminal charges in the period of the financial realm, nor in any of the Turkish Penal Code or in any of the special penal code. This action and procedures are strictly legal or legal or personal or social actions in criminal laws. "A whole portion of acts and activities that are not called and not qualified "introduced and punished in the past " are contrary to the principle of law state, general principles of law and conscience, and not to illegal crime and punishment.

4 - Our Defense of ESASA

A. The material elements of the charge of membership in the Armed Terror Organization have not been established. There is no legally regarded terrorist organization as an armed terrorist organization, as the historically alleged actions have been committed. The TK 2rd Article "No one can be punished for a verb which is not considered a crime openly charged" and "when it is reported," the Article 7 states, "No one can be punished for its alleged crime." It is completely illegal for our client to be charged with the conduct or membership of a terrorist organization in the criminal justice system, which is considered a crime by law and judicial authorities at the time and period of which the actions of my clients are alleged to have been committed, if those actions are considered a crime as a crime as of the date of the alleged crime. was investigated

And the prosecution and the provisions which were in favor of the laws which were in effect at the time must be punished by the same way. i) In a concrete case, the material element of crime (action/fiil) did not occur. As it is known, the perpetrator must commit a verb. The intention of the verb must be created by man to create a business that changes the outside world by his will. The material element is to form an armed organisation or to manage, command, take part in a special task or enter the organisation. Some of them are armed, and then they agree to commit crimes that are stated in the law. But first, in the organisation's establishment, armed actions must be the goal and goal of changing the Constitutional Order, and this should be to change the Constitutional Order in this way. The organization must at least declare its intentions to its leaders and members from the organisation's establishment. Then it must be delivered to the public with action and activities. From the moment the agreement is made, there is an armed organization. The fact that many people are involved in a certain discipline and hierarchy is necessary for this crime to be committed. It means to enter the power order. It means that one person should be part of the organization's hierarchy with the consent of a member of the organization. It must form an organic link with the organization and participate in its activities. Organic bond is the most important element of membership in the established implementation of the Supreme Office 9 of the Supreme Court, which keeps the organization alive, active, and the perpetrator open to receiving orders and instructions. Organic bonding with the organisation is sought to establish continuity, diversity and intensity activities. It is also necessary to be a continuity and diversity element in the activities of the activities, as expressed above. It is necessary to include every stage of life in the organisation, and it is involved in continuous and diverse activities. Therefore, to be part of a organization for one action and action. It is not accepted. Therefore, our clients have not joined, have not taken part in the illegal organisation stated in the indictment, have not taken part in any illegal organization, have not contributed to action or activities. Therefore, the material elements of the housing crime have not been established. b) The material elements of the charge of being a member of an armed terrorist organization have never been established. i) They have no purpose. The final element of crime is that the law is typical of the existing illegal verb, done intentionally and intentionally by someone who has the ability to perform it. It is also a reflection of the unsub's principle of perfect crime and punishment, which is one of the universal principles of criminal law, even if one act carries all the elements, if one has no intention, it is the absence of spiritual element. The act of one will not require punishment.

The armed organization is a crime that can be committed intentionally and willingly. One must, intentionally and willingly, establish an armed organization, assume or participate. When an assessment is taken, one who is facing the claim to become a member of the organization must act on purpose and act on the basis of the ongoing activities. In addition to doing so willingly, it must act with the urge to commit crimes against the state, as we have stated above, that the armed terrorist organization that the person has established, led, and is a member of, aims to change the Constitutional order with algebra, violence and threats, knowing that he will use weapons to achieve this purpose and willfully act on purpose. The client is a person who is engaged in commercial activities in accordance with the law in his country. In other words, the only measure of the client is the law. In this case, the client Jafer Tekin IPEK is not involved with the Armed Terror Organization/PDY or with any other armed terrorist organization. There is no material evidence of this.

5- ADIA

NATEN EPILEMENTS AND ATTENDANCES

OUR AVOLUTIONS TO THE REVECTED DELELLIES

There will be a review of the verbs listed by the prosecutor as organised actions in the following places. A. in the concrete case, there is no evidence of any doubt, certain concrete and clear legality of the State, which will justify the prosecution's punishment for the charges charged against the client, and in the capacity of the prosecution. He has started to release the indictment, putting the title "defaming the state elders." In this title, which we have really difficulty understanding, the prosecutor meant what. If it is really a matter of demeanouring state elders, it is possible for the interested people to apply to legal means through compensation cases. There is no other expression called disproportioning state elders. Our position is only to insult the President or the relevant state executives. In this concrete case, there has been no material or spiritual elements of this crime. So there has been no such crime. I. The testimony based on doubt has been charged with assessment and comments. In the 13th article, there is no such thing as "unconstitution" or "unconstitutionality" four times. The prosecution can only present a suspect in the indictments with concrete and proven actions. The concept of "insultivity" and "insultivity" cannot be made. In a process, there is irregularity or there is no. " It cannot be found in indictments. "

The client has never used ByLock. When the assessment comes about Bylock, the client Jafer Silk has never used the app bylock. The client is not in the position to use such an application. He is a businessman who employs thousands of people who have arrived at pre-committed positions. If he needs to pass on a confidential information to someone who works for him, he is a person who is working for him. He has the position to send a message to the most trusted staff, the fastest he can get to where he wants it. Why would he use such a program? The indictment suggests that the client also used a phone program called ByLock, although the alleged telephone number of the Tequila Silk used is not owned by the State's Office, but by the same individual. The prosecution has decided to take the wiretaps and the number of the telephones to be tapped is clearly seen from this wiretap and wiretaps. However, it is a scandal that another telephone number is made to look like it belongs to Tekin Silk. Despite the fact that the prosecution has clearly made an unrealistic statement in the indictment which phone is used by Tequila Silk. The phone is impossible to get ByLock or so on the phone. The more serious is that the court has written to Ankara Chief Prosecutor's Office that the ByLock records are kept and asked whether the client is a ByLock user. The response is clearly confirmed that Tequila Silk was not using ByLock. The report, which is called document number 5 and is considered a violation of the rules of the Republic of Turkey, has stated that the following places were all made up in accordance with the laws of the Republic of Turkey, and were even granted the status of the Council of Ministers, the Ministry of Interior and Governorates. It is also legal to donate to institutions and organisations whose contributions are established by the Law and under the SEC, which are under the rights of the donors. The charity rates to the Silk University, the associations and foundations that operate in public interest are not criminal. (1) The benefit of these institutions is even less and more likely. The indictment states that 93% of the donations and benefits carried out between 2010 and 15 are carried out by the institutions and organisations agreed to close by the decree of 667 and 668. The decision to close with the Turkish State of Turkey is 183,953,822-TL, Koza Silk Education Health and Aid Foundation at $2991.767 euros, No One is allowed to be closed by the Turkish University of Turkey. 300,000-TL, Halidiye

The law order, including 37,000,000-TL and the media association, has stated that the amount of $214,117,590 euro in donations and assistance to university foundations and associations closed under the decree. The amount of the companies owned by clients is also reportedly 226 institutions and organizations other than the institutions and organizations closed under the law. The nature of the 5,100,575-TL section is stated to be made up of unknowable donations and donations. In other words, the closure of the associations in the 667 and 668 law code was presented as evidence and is considered to be the wife of the terrorist organization. First of all, we have to state that the Silk Natural Energy Corporation, which is our client's shareholder, is the Silk Energy Corporation, Koza Anadolu Metal A.Ş. The total amount of donations between three companies, including Koza Gold Enterprises, is 3.14.066.061 tl, and the total amount of donations within the 6-year period is 178,078,325-TL. The active donor rate is 0.1 percent, so the profitability of companies is even lower. (2) The funds, aid associations and universities are in force. On the other hand, these are institutions established in accordance with the legislation established in accordance with the laws laid in place with the foundations, charities and universities. So it is not a crime to donate to universities and charities mentioned in the above, and there are several Supreme Courts of Appeals in the matter of the Court decisions. It is explained in a manner. It is not a crime to give to the universities and associations that are described as terrorist organisations because of the decrees of the law. As stated above, no "no law nor punishment can be punished for any act that the law does not consider a crime. " The two most important principles of the Turkish Penal Code are that these actions cannot be described as crimes. In action, these general principles are the institutions of aid and associations that are remembered for the time of the donations, which are being controlled by the law and controlled by relevant units. Therefore, in these foundations and universities, the contributions to these institutions and universities, they are the ones that are not defined by the law. It is always possible to process the general provisions, but no shortcomings, flaws and violations of the law were detected during the inspections, and this association and schools were not sanctioned.

(3) These foundations, charities and universities are institutions and organisations that manage the activities of state institutions in accordance with legal legislation and supervision, and are not remembered for terrorist and terror activities until they are closed. On the contrary, they are the most successful and exemplary institutions in their field. The foundations, charities and universities are the most successful and exemplary institutions in their own areas. The institutions and organizations that run their activities in accordance with legal legislation and are not remembered for terrorism and terrorism until they are closed. Besides, the University of Silk was established by law in accordance with the laws of law. The University of Silk has carried out its activities in accordance with the regulations of the ÜKK and Foundations Higher Education Institutions. No concrete claim has been made that terrorism has been committed or its purpose has been helped by terrorist organisations. Silk University is able to take students to the SECS's and the SECS's assigned sections. Therefore, it is not possible to take students to the university without favoring them. In such a case, how can they be employed for the organisation? It is an educational institution that has not yet graduated. It is not possible for a university to recruit an organisation that does not give. On the other hand, no concrete claim has been made to the organisation of students who are studying at this university. The prosecutor's claims about Silk University are simply and proactively unexplainable. (4) The immigration of donations by our clients was made to the Silk University and the Koza Silk Foundation, almost all of the donations and contributions made by our clients. It is not natural for clients to donate and help these institutions that belong to them. The indictment claimed that most of the donations were made by the prosecutors to the Silk University and the Koza Silk Foundation and thus helped by terrorism and that terrorism was funded. This issue has been presented as evidence of the membership of the terrorist organization. The Koza Silk Foundation is an institution founded by our clients, which has no purpose but to benefit society without the purpose of education and health, especially to achieve the needs of society without a profit, and to develop projects in education and health that the country needs. It is founded as a foundation and has a government's control. Our clients have transferred money from their personal wealth and have no intention of anything other than being useful to society. The foundation of our despoiling clients at Silk University is a foundation of the Council of Ministers and the Parliament. It is fully controlled and controlled by the SEC. A global university is established, and hundreds of millions of dollars spent, and it is a contribution to education and education of the country. He's never been driven to anything but move the bar higher.

Here is the fact that the foundation and the assistance of our clients themselves have established and the university are considered to be the financing of terrorism. (5) The fact that these foundations, charities and universities are disinherited and closed under the constitutional decree of an OHK (the State of Emergency) means that these institutions are guilty of terrorism, that they are a terrorist home. It does not. Because there is no decision on this, and there is no final decision on the basis of the decision. And all the aid and donations mentioned are legal payments from the date of the closing date. Based on the allegations in the indictment, the closure of the foundations, the foundation, the association and institutions with the KHK was cited as evidence. However, the foundations, the charities and relief associations and the closure of the charities were cited as evidence. The fact that universities have been issued against the Constitution and have been closed under an unconstitutional decree of the State of Emergency (KHK) does not mean that these institutions are guilty, that they are a terrorist home, because there is no final and final ruling on this. There are no decisions made in the law, however the first savings are administrative. It cannot be declared a state of war by austerity or parliament or terrorist organization. This can only be done by the courts in which laws are incumbent. Otherwise all trials will result in the establishment of parliament or executive bodies. As the courts cannot be passed or the country can not be elected to rule, decisions that have a judicial outcome with administrative and parliamentary savings cannot be made. For example, Silk cannot be made. His university is one of the number of universities in Turkey and the World. The model architecture is between education quality and educational institutions, and the rare ones with the same aid and donations mentioned at a time when all the dates of the aid and donations were open, the relevant institutions and organizations continued to fall, and there was no warning given by the State. It is not possible to find that the past aid done here in the past is considered a crime anywhere in the world. It is clearly against the Constitution and the AIHS. It is not in a legal state. We are confident that the court will not tolerate this unjust situation. (6) It is not possible to allow the grant to be done by companies who share in my clients. (6) The first legal arrangement that regulates the authority to grant on behalf of the company was adopted by the new Capital Market Law No. 6362, which was published on 30,12,2012, under the 19/5 decree that it was made available to the public by open partnerships or by the people who have a share, according to this: the original contract is to be given a share of the profits to the people who have a share. The deadline for the grant is determined by the public partnership general assembly.

The amount of the funds made during the financial year of the partnerships is added to the dissolution of the dissolutionable profit. (The original contract of the article "Kâr Payi Payi" is published in the official newspaper dated 23,01.2014. The payment of the partnerships' grants (II-19.1) is also required in Article 6 of Article 6 of the Article III-19.1) to be made into a donation by the partners. The limit of the donation is determined by the general board when the original contract is not specified. The board is authorized to bring the higher limit on the donation amount. The contributions made during the account period of the partnerships are added to the disbursementable profit matrix. However, the law 6362 was adopted in terms of the donation of the company before 30,12,2012. The provisions of the agreement are not necessary. Therefore, it is not alleged that the donations made before this date were illegal due to the fact that the original contract was not convicted. However, all the original contracts of the Koza Silk Group have the necessary arrangements and all the donations made in this matter were carried out in accordance with the law. 3 percent of Koza Silk Group companies, 3 percent of the Koza Silk Group companies, are publicly open to the public. According to this, the public Koza Gold Company's original contract for the foundation of the Coza Gold Company has a provision for the grant. Silk Natural Energy Resources Research and Productions, Inc. (Ipek Energy), and Koza Anadolu Metal Mining Company (Koza Anatolia), which are the public public corporate personality, are a foundation for the public policy. The university, 03.03.2011, was first granted a donation to the University of Gold Koza, which was established in the year 2011, in the usual general board of both companies, based on the decision of the board of directors of the two companies, for the first time in the case of the Golden Koza University of Gold, which was issued in the year of the General Assembly of the Council. (In the case of the company records of 2011), the donations made during 2011 were submitted to the 2011 year. It was done by offering the general council information of the general council. The court's decision on the decision of the general council has not been filed during the three-month legal period set out in TTK, and the general board and decisions have been finalised. The original contract of Koza Anatolia and Silk Energy (K) was made on the basis of the grant before the change in 20,05.2013, although the original contract (on that date is not in effect). The SEC has no obligation to rule in the original contract (the SEC has been added to the provision of the grant to the SEC (the SEC) and the principal contracts, based on the application of the SEC of 6362, to comply with the Kâr Payi Tebı. The first general meeting of the Court of Appeals on the matter was immediately following the adoption of the Article 6362 and the Council's statement. The fact that it was raised and carried out is a clear indication of the sensitivity our clients show to the subject, which was informed of the annual grants made on the company's general boards in 2010-2014, and the decision on the upper limit of donations made in 2012, 2013 and 2014 was made in the years of the general boards was made and the donors were given in the years involved. It was carried out in a non-overstruction manner, and in accordance with (TMS 24 Relational Side Descriptions, information on the contributions to related parties in our company's financial table footnotes was also included. The board members were given the IBRA by partners at the end of financial audit each year.

So, the Silk Energy and Koza are in line with the SEC and legislation of donations made by the state-run companies, which are the client's shareholders, the Silk University, the Turkut Özal University and all the benefits made by non-discriminate associations and foundations are in accordance with the law. The universities and foundations and associations are institutions established in accordance with the law and continue their activities in accordance with the law when aid is given. Otherwise, their activities would be stopped or terminated by the law at the time of the aid. Since this is not the case, the activity was carried out within the law. There is no state that has ever been considered a crime, even by the prosecutor's indictment, which is a legal disaster, which is described as a crime, by law or practice, and by the way, by the court's decision to acquit our clients, who are the most transparent financial structure of our country, by making this legal error. We believe that it will correct. ii) The transfer of capital to our clients' companies, the company they are shareholders in, the company they are also shareholders in, Channel Turk TV and TV TV today, and the daily of Millet and Millet daily, is legal and not criminal; (1) the capital transfer activity is legal and does not constitute any crime. It is a business-related organization. Although the main goal is to increase the profitability of companies, it is not easy to achieve constant profit in the media sector. It is known by everyone that not all media companies operating in Turkey are profiting from its entirety. For example, media companies close to power have taken advantage of public resources (public banks, advertising, press agency) The advertising and advertising from companies who want to appear close to power are all making statements of damage at the end of the year. However, when media companies owned our client's market value were seized at the price of the purchase, companies were significantly valued and made significant breakthroughs in the ratings of independent institutions. The business costs are constant. While the brand value is high, the value of the brand is very large, which will be explained further below. So quality and effective broadcasting is costly, but has a property that increases brand value and increases the value of its company. Therefore, the capital transfer to media companies is snow-oriented and is snow-oriented, regardless of what happens, is operating or helping someone. It is not intended. All media outlets operating in Turkey seem to be in real loss, but are always profitable with brand value, and the contribution of other companies within the Koza Silk Group, which is included alone, is understood by their contribution to promotion and marketing.

The capital supplements to TV and newspapers, which are owned by our clients, are open and transparent. The source of money, the location of the money, is clear. Our clients, whose financial structure should be rewarded, are being charged, and are being defamed. (2) The capital transfer of capital to these media organs of our clients is not economically and has no ideological side. As a result of capital transfer of organs, we will explain how their brand values and assets are valued by the values of similar broadcasters. The following is that the monitoring share of the new RTÜK law in February 2011 was sold to Al Jazeera, a foreign broadcaster group, which was at 0.4% of the time. The following is 6.7% per day and the prime time has changed hands, only for a name and publication right of 327 million dollars, with a total of 6.7% per day. Show TV was sold to the Ciner group for $402 million on November 2013, at 5.33% of the day. On November 2013, it was sold to the Akun Media Group for $70 million. The performance was performed in the following way. In all people and people, in October 2013, Kanalturk was on a level like $183, TV8 0.94, November 2013, Canada 1.94, TV8 0.88. As a result, the market value of a TV channel and a national radio, Canalturk . The group will automatically be seen to have at least 200 million US dollars. In the total of five years from 2010-2014, the Canalturk television 120,743,238-TL, today 22,480,928-TL Today's Journal, 55,437,356-TL Silk Media Group, has been paid directly to the company by Holding. The total transfer of legal capital was 198,661,522-TL and as stated above. The value of television and newspapers in the Silk Media group was at least 200 million American dollars, and the company was valued by the rise of the brand value that had not been damaged in this process, so the allegations that the money was transferred to the companies that had been damaged are completely unrealistic because the records that were considered a damage during the period in media groups are actually the company's brand. It turns into profit after its value has risen. In all these statements, it is understood that the capital supplements to these media companies have increased the economic value of these brands and the value of the companies have increased. Our clients have increased their economic value from the date they seized the media companies in the company.

The only goals of these media organs are economic and growing, and they have no ideological goals. Otherwise, both media and other groups companies would not be able to grow commercially. (3) With this investigation, the accusations of terrorism and accusations by my clients, free and independent media organizations have been silenced, journalistic silenced, and journalisticism. The right to the right of public information has been hijacked and is being blocked. Media companies where our clients are partners are institutions that are legally controlled and controlled by financial structures. No violation has been found, although their activities and financial structures have been controlled for years. The relevant newspapers and televisions have been engaged in media and freedom of expression. He has not been a blind advocate of any ideology, which has been universally accepted as a democracy, rights of the human rights, rule of law, freedom of expression and freedom of faith, and has been a blind advocate of any ideology. He has been respected for the ability to express himself in a democratic society that is not censored by the opinions and writings of his writers and journalists. Although it is under constitutional security that it cannot be confiscated, it has not been considered and all assets of media companies have been seized. C) Our clients are held responsible for the actions and activities of third persons. As we have already explained, the only link to our clients in the second section of the indictment is that they work for the Koza Silk Group. And there is no other connection or interest, so the indictment is created from two chapters. We also provide a summary of our statements on these individuals from the trial of the clients, for the rules of the law of the law of the law, the right to the defense, and the ability to give them a fair trial. Our clients are not held responsible for the collection of sacrifices on behalf of the Association of Victims and the subscription of the Koza Gold Management employees to Zaman daily. In the 15th report, the donors are being collected as sacrifices for the company owned by our client.

The client is hereby charged with no charges for the actions of third persons, the company employees.) My clients are held responsible for certain programmes published in the STV and STV News, which are not co-owners and partners. The Channel Turk, from 2013 to 2015, is tried to create a perception against them. Some programmes published have included assessments of the organization's propaganda assessments, which are included in the report, dated 25,08.2015. First, it is important to note that when our clients are not the owner or partner of the STV and STV news, they are trying to create perception of the public policy assessments of these publications. Today, my client is a shareholder of my clients, TV and Channel Turk TV and other broadcast organs, and is not legally and criminally responsible for the content of broadcasts. My client is today TV and Channel TV and other broadcasters, although he is the shareholder of TV and Channel TV and other broadcasters. The client has no involvement in the publications of these institutions. This may be asked and heard as witnesses by the authorities and the responsible members of the media and broadcast organs. The client has no legal and criminal responsibility for the media content. Our clients are not even members of the board of directors. The administration was entrusted to professional staffs and tried to establish institutional management in international standards. The regulations for media crimes, the Press Law, Turkish Penal Code and other relevant legislation were included. In a written article, the article has written a paper about the writing of the article about the declarations of insulting threats and calls for violence or the propaganda of a terrorist organization and the article about the fact that the terrorist organization has been advocated by the press crimes. The chief editor of the Editor in Chief is subject to legal obligation. However, the clients have no responsibility for the alleged articles. Because none of these broadcast groups have clients or family under their administration. All media organizations are entrusted to professional people. It is not possible to be held responsible legally or criminally.

6- CONTINUES ON THE SPECIAL RIGHT

ACCEPTED BY THE ACTIVITYS

THE AGREES

1-It is a crime for your client to be in charge of the Koza Silk Education and Health Foundation

It is defined. Being a founder of a foundation, a member of the board, cannot be described as a crime. This is a grave legal error, because the association, which operates under the law, is a foundation or a foundation.

It is useful activities to the society that should be encouraged to become a member of organizations, let alone a criminal act. It cannot be defined as a crime in existing laws, and cannot be defined as a crime under the principle of crime and punishment. However, even the fact that these associations later become a terrorist activity does not make any of the past acts illegal.

2- The company he was the founder and shareholder of the client was funded by the terrorist organization

it is stated that companies are transferring money to institutions with a common basis for belonging and connections to the terrorist organization through legal-looking donations and aid and illegal transaction mechanisms. All the aid of companies mentioned in the SEC has been made in accordance with legal regulations and the notifications issued on this issue. As we described above, as we have described in the above, The company's main contract has been donated in accordance with the procedures provided and with the higher limits set by the general council. These operations were reported to the CAP (the KAP) on public companies and the board of directors were informed of the operations of the general board. On the other hand, the same and transfer aid was established and carried out by law. The foundation and foundation universities were committed. Therefore, there is no law against the procedures being taken. The decision to close the foundation, the association or universities, which are mentioned in the extraordinary period and to be closed by the Turkish Cypriots, which are clearly in the clear of the Constitution, by TK, does not in any way violate the legal process of the past.

3- Although it was said that our clients used it to download the ByLock program on their phones again,

This claim is completely unrealistic because the client, Tekin Silk, did not use the telephone number in question, and the telephone line is also fixed by phone records made by the individual defense, which is not the client.

7-IMITAY EMPLOYEMENTAL DECISIONS

The Supreme Court's Court of Appeals (JP) has decided 2016/2932 E,2016/4551 K, "Being a member of the terrorist organization's hierarchy, along with other elements, is prepared to follow orders and instructions given in the direction of the organisation. When the opinions of the doctrine of the crime are examined in the context of the crime; "knowingly" and "knowingly" in the legal definition of a crime, "even though he knows" the words are clearly not intended to be committed by possible intent (Prof. Dr. Izzet ÖZGENC, TK General provisions, 7th Pressure, S. 241). All assistance made by human debates should not be considered a crime. (Prof. Dr. A. Caner

IN OTHER words, the act of charity should be carried out by being known as an organization for criminal purposes. The statement of the Ficcan text is directly intended by the organization, not directly, but by knowing the organization. If help is given to members of the organization, it is also important to know that the people who have been helped are members of an organization for the purpose of committing crimes. The assistance given to the members of the organization must also be considered as aid to the organisation. However, this assistance must be a helping service to carry out the organization's purpose (Prof. Dr. Izzet ÖZGENC, Crime Organizations, 7th Edition, S. 38-39). Given the views and established convictions of the teaching, the crime may only be committed by direct intent, the aid must be served to carry out the organization's purpose, while aid to members is accepted as being part of the organisation's organisation, and this aid is not by humanitarian terms. The Court of Justice (JP) has a common opinion on the purpose of fulfilling the organisation's objectives." The Court of Justice (JP) has a decision on 2016/927 E,2016/3874 K; "Being a Member of the Armed Organization; join the organisation; join the organisation; enter the order of the hierarchy, which dominates the organisation. It is a crime that is based on the organisation membership. It is a crime that is a person's consent to belong to the organization's hierarchy. Organic bond must form and participate in activities. Organic bond is the most important element of membership, which keeps active, keeping the perpetrator open for orders and instructions. Only sympathy for the organisation does not constitute this crime. The Supreme Criminal Office and Office of the Supreme Court is established in the established implementation of our Office; organic linking with the organisation to the armed organization, to form a membership crime, to form an organization, to form an armed organization, to be a membership crime. The search for activities and activities that require diversity and intensity is sought. Membership of the organisation from the crimes that have been linked to the crime will be considered a crime until the legal or actual interruption occurs. Once convicted of membership in the organization, the reconnection with the organisation will be a re-accession charge if it joins in activities that require continuity, diversity and intensity. To be formed, it can be linked to the organization and participate in its actions, its own organization's hierarchy, its ability to determine the conviction in writing, without any doubt, without any certainty, without any doubt, without any doubt, without any doubt, without the current suspicion that the defendant should be judged for his acquittal, without being considered as admissible. given," The Supreme Court of Appeals 9/11886 E,2011/2637 K, the Numbered Decision: "The perpetrator is seeking the ground for the interest of the armed organization, for the purpose of accession and accession of an armed organization, according to principles set forth in the established decisions of our House and the Supreme Court General Assembly. The Supreme Court's precedents for helping and aiding foundations, institutions, which are being carried out in accordance with the law. The Court of Appeals has made the Court's 2016/1767 E,2016/206 K ruling that "a number of statements against defendants are considered to be not a crime and that membership is not a factor of the crime of membership. The Court of Justice 16th Criminal Office 2016/1767 E,206 K, the Numbered Decision of the Court of Justice has been passed on the basis of the ruling and has been declared to be a subject of the charge of the defendants. The defendant is the defendant ...the fact that the statement of the council and the Republic prosecutors' office is not about the concrete action and activities of organizational activities based on time and place of action, that the actions of the talk and teaching of the Koran in the houses cannot be described as organisational activity compared to the defences of the defendants, that membership in organisations established legally does not constitute the basis of the membership of a terrorist organization, , the verdict is that the defendants have established a group of members of a terrorist organization in connection with the terrorist organization, where they have taught religious lessons in the association, and that some of the defendants have been involved in the distribution of the Izar Magazine and the Truth News Journal, which is linked to the terrorist organization, but the terrorist organization has been considered a part of the case in connection with the defendants, although the group has been accepted as evidence that the terrorist organization has been formed by the accused. There is not enough evidence in the file that he has any connection to his organisation because there is also a conclusion that the following association has a organisational quality of these data when it is examined in a context of communication reports presented in the scope of the activities of the terrorist organization, such as the Fethi Night of Mecca, the Solidarity Meeting with Palestine, the Fethhi of Jerusalem. "The evidence seized in the search for the defendants' home and workplaces has no criminal element in its contents, and the only possession of books and CDs and DVD content of the defendants, as well as the fact that they are not guilty of possession alone, will not be sufficient evidence for organisation management and membership," he said. Given the distinction of the accused, there is no doubt that each defendant has the will to join the terrorist organization, that he has committed organic ties with the terrorist organization, that he has committed actions that have shown intensity, diversity and continuity, that he has not been discussed and established to allow control, that he has committed crimes that are not material or conclusive evidence that he has committed against the defendants. It is against the law and procedure to order the defendants to be punished rather than to be acquitted separately."

The Court of Justice of the 16th Criminal Office of 2015/5453 E,2015/5278 K, has decided: "A section of the case of the defendants that was obtained in the operation in Istanbul/Beskoz on 1701,2000 has been reported as a matter of financial and secondary evidence and that the defendants' organisational activities have not been identified, and that the communications and technical-physical monitoring reports are not supported by material and side evidence, and that they are not functioning legally. "It is sufficient that the defendants be punished without being considered a co-founder or a co-member for their membership as a co-conspirator, without suspicion, without material or sharp evidence, without being obtained, rather than being acquitted by false assessments, and without being considered guilty of any concrete evidence against them (our clients)." The Supreme Court's precedents for not opening are 2015/1181 E,2015/3273k, the Supreme Court's ruling: "The main official of the investigation phase will begin to investigate the material truth, which is the main objective of the criminal trial as soon as the prosecution finds out that a crime has been committed by a report or by another means. The basis of the law and the law of the criminal justice of the law, such as the right to not be tainted, will always be considered. Maddi is the principle that no legal state should be investigated at all costs. Therefore, the purpose of the prosecution is to investigate and find the truth without prejudice to human rights. It is the principle of "the obligation to investigate" to immediately begin the preparation investigation by authorities following the news of the act, the fact that the verb and perpetrator are in the context of the fact that the verb and perpetrator are required to follow the action in the wake of the preparation investigation, the fact that there are enough facts to provide sufficient implications, in other words, is that the criminal will be found. The principle, which states that the public case should be brought to trial by the authorities, is called "the principle of obligation to open the public case." All suspects must be included in the process to be able to reach the material truth in the investigation phase. Every defendant can tell what he wants, what he wants, what he wants, what he wants, what he wants, what he wants, what he needs. The principle of on which means that he can be convicted without listening, that he can refute the allegations and evidence set against him and thus affect the departure of judgment is called on of the principle of the of the of the of the law of the modern Criminal Court, a subject of investigation, which has no rights, no objective, no rights, no obligation, and a suspect in the course of judgment, which can affect the progress of judgment. The issue is in international texts; . the accused is to be informed in a language and in a thorough manner, as soon as possible, of the nature and reason of the accused who was brought to him;

It has the right to be a property for the necessary time and convenience to prepare its defence (m. 6/3 IHAS m. 9/2 MvSHS). On the other hand, under Article 13 of the European Convention on Human Rights (AIDS), the European Court of Human Rights (ECHR) has the right to make effective application to those who are violated basic rights and freedoms, and the right to implement the remembered sentence (ECHR) has the right to apply. The decision in Finland 2007; Sürmeli - Germany decision 2006) is stated that the effective application path must be both theoretically, practically, adequate and effective. The investigation has been carried out in the investigation demanding the Republican Chief Public Prosecutor's Office that in 1902,2009 the Gaziantep 4th Criminal Court issued a warrant to arrest the suspect for the arrest of an armed terrorist organization for the charge of membership. The prosecution has shown that the suspect's case has been filed without prosecution. In this particular case, it is clear that the investigation process has not been completed with another narrative, that evidence was not collected or even attempted, in order to achieve material truth, the main goal of criminal prosecution by the Public Prosecutor. Since it can be determined, it is decided to decline the request to break it in the interest of the law.

SECURITY 1 TO CRIME OF DUE

OUR AVOLUTIONS OF LOVE:

Your Honor, we hereby declare the indictment a ruling of the State of Emergency in regard to crimes of abuse of trust. The Article of the Law of 6362 is exactly as follows: VALDDE 116 - (1) The Court of Judges and Prosecutors are the primary criminal courts to which the High Court of Appeals will appoint the charges for the crimes defined or referred to in this Law. As clearly noted in the MASAK reports, there was no cash output in the Koza Silk Holdings A.Ş's accounts, as well as an anonymous cash inflow. However, there is no legal objection to investigating crimes that entered the same prosecutor's field of the two different courts for the swift and effective investigation.

The law states that the criminal courts will be assigned to the original criminal courts in accordance with the law, which is the basis of the case in the criminal court for crimes of abuse of trust. Since CMC (CMC) number 5271) has no business to be implemented in this case. In this regard, the case should be sent to the criminal court for the charge of abuse of trust. We are ii) The indictment is on the 228 v.d page of the indictment for abuse of confidence and the entry section on the charge: (The report made by our Public Prosecutor's Office on the investigation of the Koza Silk Holdings in 01/09/2015, in the search of companies in Koza Silk Holdings, in receipts, receipts, and financial records, as a result of the examination of the report made by the committee of the expert on financial records. All relevant documents have been sent to the President of the Capital Market Board for the purpose of determining whether any irregularities were committed in companies that were part of the holding company's capital. This is the case. The Capital Market No. 6362 has been treated against Article 115 of the Law, which is being issued from the indictment above. Article 115. The written application and special investigation procedures for the application of the Constitution shall be made subject to the application of the Court of Public Prosecutors' Office for the charges defined or referred to in this law. This application is a provision of the court. As stated above, any company is opposed to the SPK law. The prosecution has asked the Capital Market Board if the criminal charges were committed in the entire scope of the indictment. The charge was therefore first wrong in the manner of criminal charges against this indictment. And the crime of forgery was staged, according to this, (MEDDE 110 - (1) the following verbs constitute a qualified form of abuse of trust, but in this case the sentence of the second article of Article 155 of Law 5237 cannot be less than three years:

The defendant, Jafar Tekin, has been ordered to arrest him for the cause of service and abuse of trust. We are not concerned that he will be acquitted of all charges at the end of the trial, and that the charges will be carried out by the defendant, even if at one point the defendant is admitted to the defendant. It is against the law and the procedure to determine the continuation of the detention situation. ▪ However the indictment has been charged 6 times for opposition to Capital Market Law, 6362, although the defendant has been demanded 6 times; Your Honor, the defendant's pleas will not be respected and the prosecution will be held against him, but the prosecution will be held on the grounds of a single charge against him and the defendant's sentence will be held against him on the grounds of 5237. The implementation of Article 43 of Article 43 of the Court shall be subject to the following conditions. The stable courts of the Court are also submitted in addition to the petition. ▪ Article 32 of the Law of Law No. 671, the same article: MADDE 32-13/12/2004 and the provisional clause for the execution of Penal Code 5275 has been added to the Law on the execution of Penal and Security Protection. The intentional killing of Turkish Penal Code 26/9/2004 (matter 81, 82), the crime against private life and the secret area of life (matter 132, 105) against the purpose of injury and injury against the person in which he is unable to defend himself in 26/9/2004, or in the form of a personal life, or in the case of a spouse or a brother or a soul. 133, 134, 135, 136, 137, 138), the charge of drug or stimulant manufacturing (matter 188) and the second book, including crimes defined in Sections Fourth, Fifth, Sixth and Seventh, and crimes dated 12/4/1991 and violations of Anti-Terror Law 3713; A) the first joke of Article 105/A, and ·2 years of · Global Voices The .3 of the three are applied as . . . . the sentence of the sentence of the sentence of the sentence of the defendant. the defendant. . . . . the defendant. and the defendant the defendant the defendant the defendant the defendant the defendant the defendant. . . . . the defendant. the defendant. . . . . the defendant. the defendant. the defendant. . . . . . the defendant. the defendant. the defendant. the defendant. the defendant. the defendant. . . . the defendant. . . . . the defendant. . . . the defendant. . . . . the defendant. . . . the defendant. . . the defendant. . . . . the defendant. the defendant. the defendant. the defendant. . . . .

FROM EVERY CRIMINAL HEARING

Our Defenses of ESASA

1st Koza Gold Company is part of the United States

In connection with the company established in England, Koza Ltd., the SPK was issued a report on 03.02.2016 dates and XXI-5/27-1, XXI-15/49-1: The report by the SPK, which was written by the Koza Gold Enterprises, which was established as a partnership in the UK, and was issued 60 million GBP capitals without approval, and all of this, without any authorization, was unsolicited, and thus, in the beginning of the process, all of this was ineffective. The report is reportedly being submitted to the prosecution to take action under Article 21, 110/c and CK 155 of the Law on 6362, which includes errors related to procedure and fundamental, and is not possible to be convicted according to the SEC report, as none of the actions mentioned are against the law.

I-first of all, the indictment was about Koza Ltd.

The company will be referred to as the basis of how and who it was founded, and then as the case of the alleged misbelieving claim, which is the legal basis for the transfer of a covered profit in the Koza Ltd. capital, the concession of Hamdi Akin IPAK and Jafer Tekin in favour of IPEK, defined by SPKn 21st Article 21 , is not possible.

KOZA LTD.'S BUILDING:

Koza Ltd. is a commercial company established on 2403.2014 in accordance with the provisions of Company Law 2006, which is a public source of information in the London Chamber of Commerce (Commancers of the UK) and is based in accordance with the laws of the Union and the British Laws. Koza Ltd., a company founded by members of the Silk family of Koza Silk Group, is a group of companies founded by Koza Silk Group. The common suspect, Jafer Tek and his brother Hamdi Akin Silk, Silk Koza Gold Enterprises, and therefore Koza Gold Group co-founded by Koza Silk Group. The company is a co-founder and judge shareholder of six members of the Silk Family (KE-1).

Mine mine licenses are being issued from the Ministry of Energy and Natural Resources General Directorate (MIGEM) until June, 2012; the Prime Minister's General Assembly of the Republic of Finland, and the residences of the public institution and institutions, which are published in the Official Gazette No. 16,2012 and 28325, are being granted by the Ministry of Energy and Natural Resources; the use of forest permits, extensions, with mineral licenses and permits, briefly. All related savings have been subject to the Prime Minister's permit. The Koza Gold Enterprises, which operates in the mining sector, have been forced to make plans for the Koza group to leave the country shorter, due to delay permits. First, in this sense, by Koza Gold Enterprises, by the A.Ş., 28.01.2014.2014. The public Enlightenment Platform (KAP) was announced under the name of the .

(EK-2)

After this announcement, the decision 25,03,2014 days and 2014/13 was appointed to perform all work and work in the establishment of a company in England, 100 percent of the Koza Gold Enterprises, to conduct mining activities abroad, after the company's legal procedure and permit for the establishment of a company in the UK was completed in 2403.2014, after the company's approval was completed. The decision of the board of directors 31,03,2014 days and 2014/14 on the transfer of 60 million pounds of capital to Koza Gold Enterprises, which is a 100% shareholder, was made to provide the funds for it. (EK-4) The Koza Gold Company is an open company for all shareholders, including 31,03.2014 days of management transfers. The Council's decision was announced in the CAP. (EK-5) The Koza Gold Corporation was founded with the company Koza Ltd., with 100 per cent of Koza Gold Enterprises, in order to ensure that the mining activities in Turkey are at a standstill, so that investors do not lose, and the company achieves long and medium-term goals. The board of directors, the SEC and TTK, against decisions taken and reported in the CAP

There is no case against the board's decisions, when the right to sue is within the scope of their provisions. Because it is clear that the sole purpose of investing abroad is to gain more profit from the company and therefore all its shareholders. The shareholders know that the shares of the Koza Gold Enterprises are the right and the right investments of the company managers. Time has profited and the shareholders have always gained.

KOZA LTD.

IN HIS PAST, HE DOESN'T HAVE TO ASK FOR THE INDICT.

THE BUILDING OF THE COOL GOLDS

COMPANY WITH ALL THE COMPANY OF THE FOUNDED ACCENTS

IN THE CIRCLE OF FALSE, THEY OPEN THE COMMITTEE TO THE OUTSTIDE OF THE COMMITMENT

THE BIG ONE DECIDES THE BUILDING OF KOZA LTD.

APPEARED.

Second base of the gold, H.S. and Koza Ltd.

CENTRAL INTERVIEWS OF THE ESAS, A GROUP

The original contract of the Council of Ministers (EK-6) is under the title of the Council of Ministers and the Process of Education. As noted in Article 7 of the Articles of the Council of Ministers, the Council of Ministers and the Council of Ministers shall be entitled to the title of the Council of Ministers. The chairman and vice president of the board are also A GRUBU VEHS. The company's original contract is in the constitution of the company. Therefore, we are also presenting the main contract of the KZA Ltd. (EK-7) to the SKA Ltd. under the 100 per cent of the original contract provisions. The company's executives are shareholders. These two main contracts will be seen easily compared to similar contracts and both of them are recognised by the A-group privileges. More importantly, the main contract is not entitled to a share of the company by Section A under Article 3.2. We are presenting the collection statement (EK-8) in the Capital Statement of the Stock Class of Group A in the supplemental of the allocation declaration.

In the statement, Group A shares are clearly written that the share of the 1 € Group A shares does not give the general council the right to vote; they have no right to take the right to vote; they have no right to participate in a total of 1 pound; even if they are in liquidation they have no attributes. In turn, there is no economic value to the 1,00 € Group A share. Group A share, as in the KORZA Gold Enterprises, determines the management of Koza Ltd. He has no authority or duty. The authority to determine management is not in the shareholders of Group A, nor is there any obstacle to the Trade Act of Britain, in terms of TTK or 2006. In all companies operating in Turkey, the authority of the Group A is owned by shareholders. In the same way, the public-open Koza Gold Company is entitled to governance authority, Hamdi Akın İpek and Jafer Tekin. The company is owned by shareholders of the Silk Family, the founder of the company, Silk Family. From its establishment, the management style and the status of Group A has not changed. Public Koza Gold Enterprises are managed by the Silk Family, the owner of Group A and the company's founder, the SEC. The fact that the A Group is running and the company's management is determined by shareholders is intended to protect the small investor. The only goal in the 100 per cent of Koza Gold Enterprises, the Koza Ltd. . .'s management of Group A shareholders, is to prevent the loss of shareholders in the company's administration. The change in public companies, is to prevent the sale of the shareholders. The shareholders and especially the small shareholders invest and buy shares within the framework of their trust in company managers. Koza Silk Holding and their affiliates are not companies with public company or public partnership. Founder and the main shareholder are private business companies owned and controlled by the Silk family. The companies have shareholders. The shareholders also have the legal means, the legal rights, and the legal rights of this. In this case, the SPK presidency cannot intervene in decisions made by the owners of the companies on the general board, the executives appointed by their owners and the laws of their owners. Otherwise, it will result in violation of the right to engage and the right to private property.

KOZA LTD.'S BUILDING AND KOZA LTD.

EMPLOYEE SECN CAPSMINAL PEANUT FOR THE ACTION OF THE SECN 21st

THE EVIL WINN IS UNPLICATED.

Koza Ltd. and Koza Gold Enterprises are two separate legal personalities, which are established in accordance with the laws of the law and maintain their activities in this framework. Koza Ltd., with a 100% share of the Koza Gold Enterprises, is part of the A.Ş., which is not a condition that the owners of the privileged share of Koza Ltd., the owner of Koza Goldstruins, are the owner of the A.Ş.H., as we have provided above. The Gold Enterprises Agency has been ruled by Hamdi Akin IPAK and Jafer Tekin Silk, a group-privileged shareholder from the foundation to the appointment date. There is no conflict between TTK and SPKn. There are two cases under the indictment:

The establishment of Koza Ltd. 1st abroad.

The capital is described as 60 million pounds of covered profit.

2nd Koza is the establishment of privileged shares for the rule of Ltd .

It is described as a covert transaction of gain. These two cases are completely legal and legal. For the establishment of Koza Ltd. For the establishment of the Koza Ltd, the entire dominant shareholder, Koza Gold enterprises cannot be described as a covered gain from the Ash. There is no legal acceptance and explanation of this description. We need to explain the two above by opening the following two cases below.

1) A Console Gold Businesses Overland

There is no law against the establishment of the company. It is very clear that a company, even if it is public, is to form companies that are owned by it. The Capital Market Law and its legislation do not include a regulation that prohibits it. On the contrary, it is clear that the decision to establish a company abroad cannot be made by any means. It was taken and announced on the Public Enlightenment Platform. As we explained above, Koza Gold Enterprises operating in the mining sector are in the country.

When delayed leave forced him to stop operating, he decided to move his activities abroad to use the Koza group's abandoned crews and equipment and pay the wages of hundreds of his employees.

2) The Private Shares for the Management of Koza Ltd.

The facility is not legally legal to count Conza Ltd., a public company. First of all, Koza Gold Enterprises, the public company, is a part of Ltd., and the establishment of privileged shares is not legally prohibited. The facility of the concessions of Koza Ltd. ▪ Hamdi Akın IPAK and Jafer Tek is not a public company. It was in its possession. A process which was not prohibited, as there was no procedure hidden from partners, with the concessions established at Koza Ltd., and the statements made on the Public Enlightenment platform.

1) Under the management of a company, directly and indirectly partner in the ruling

It is common for shareholders to be in charge.

2) Before the establishment of concessions, the board member

Hamdi Akın IPEK and Jafar Tekin are not legally responsible for the charge of covering profit transfer with the allocation of two privileged shares that only give the authority to determine governance.

3) The SPK is an SPK where privileged shares can be created even in public partnerships.

18 m. 23, m. 26, m. 28 m. and 48 m. clearly stated in 18 m. 48 . This is a clear indication that there is no real covert transaction of profits.

3) This section contains the subject of the Covered Acquisition Transfer

The advent of the adjective has been unique. The acquisition of the surrounding earnings is organised in the Capital Market Law. SPKn is in Article 21/1: ▪ The leadership and the partnership of the public with public partnerships and collective investment companies; the real or the precedent of their partnerships directly or indirectly or indirectly with the real or corporate people in terms of management, control or capital; the market conditions, the leadership of commercial life and the leadership of the market life. In violation of principles of honesty, by reducing their profits or assets by reducing their assets or by making deals, prices, price or conditions, or by making transactions or by producing transactions.

It is said that when we examine the text of the Law, it is necessary to find written elements below to determine the existence of a covered profit transfer. A. Profit transfer should be carried out in public partnership or on its partnership or on its partnership in public partnership. The transaction must be related. The transaction must be done. The transaction of the earnings must be necessary. d. This transaction must also be contrary to market regulations. e. the spiritual element of crime must be intentional. We need to specify that not every transaction can be considered as a covert transaction of income in terms of SPK.m.21. As we will be provided downstairs, we will provide with a subterfuge of profit transfers. The primary requirement is to transfer the profits. It is against the law to suggest that the conditions in Article 21 are fulfilled by the term "Club of the European Union." If there is no gain, there is no transfer, or there is, but there is no violation of market rules, then SPK.m.21 cannot be applied.

4) As a covert transfer of executive appointment

The decision of the Capital Market Board has never discussed and evaluated the existence of a covered profit transfer, but its contents. The only evidence shown above is the establishment of the board of directors of Koza Ltd. The founder of the companies, and especially the Koza Silk Holding, the Koza Gold Enterprises, directly and directly and directly to the presence of the coca gold enterprises. He has a sovereign stake, which means he already has a vote and capital power that can appoint the board. And so, as it happens in most companies, there is no more reason than the stockholders with the power of vote and capital choose who they want or choose from the board of directors. Besides, anonymous companies are a kind of company based on the management of the majority of capital and vote.

According to Turkish Trade Law 6102, even non-partners who are not as partners as the Governing Body can be appointed as administrators. As it turns out, the Law allows the appointment of executives to be appointed to a company (TK.m.359). There is nothing more natural than being a manager. Again, the board of directors, contrary to what the Capital Market Board has stated, is not the owner of the company. The board is the only administrator of the company according to the power of attorney or service contract. Otherwise, the election of the administration will not be assigned to the manager of the company's property.

Fourth time on the move, IPEKI and CAFER ON THE PIECE

NO WINNING WAS DONE.

We have stated that there is absolutely no mention of a covert profit transfer to be mentioned in the short term SEC.m.21 above; otherwise, there is no mention of a covered profit transfer. The Capital Market Board makes a false assessment when deciding the existence of a covered profit transfer. He cannot point to a single penny being transferred. Koza Ltd. . . .'s accounts in England: 1-BBVA London subsidiary GBP account no: 0001056027, USD account no:

0001056035, both accounts found in the BBVA, which is the guarantee bank's residence.

The 24 December 2015 account was closed by the BBVA, which included all the money in the company account (GBP 1,489,066.95), again the account of Koza Ltd., the company's own account (Client Account). 2-Isbank London subsidiary GBP account: 40106001, USD account: 401060002; 3-Goldman Sachs deposit account. Koza Ltd.'s account at the Guaranteed Luxemburg branch: (i 909/92; 4Pi/92; 495) 4-Goldman Sachs account: 41060002; 3-Goldman Sachs deposit account. (GBP); (iv) 492/9186894 (GBP); (v) 492/9097798 (USD); (vi) 492/9187598 (USD)

The Koza Ltd., also known as Koza Ltd., has no other account. As a result, all bank accounts and documents of Koza Ltd., all information and documents of Koza Gold Enterprises, were accounted for by the United States by 03.02.2016 days and 16-110 days. We are re-representing bank records showing the account situation in Luxemburg. (EK-10) Again, from the company account of BBVA London Branch 0001056027 and the company accounts of 0001056035 (USD) and the Koza Ltd. The BBVA London branch 0001056027 (30,000,000,000 GBP) was transferred to the 0001056035 (4,000 USD) and to Goldman Sachs investment account (1,000,000 USD). As the account statements were reviewed, initial capital was transferred to the current accounts at Koza Ltd. As the tables clearly show, there is not a penny of money transferred to Hamdi Akın IPEK (Game of the company) or Jafer Tekin IPEK. However, there is no way to mention the covered profit transfer. In addition, the additional balance sheets (EK-11) were presented (EK-11) Bilanço and Financial Tables). Since there is no reduction in the company capital, there is no legal way to mention the transfer of profits. It is not legally possible to attempt to explain the proceeds necessary for the existence of a profit transfer with the 60 million GBP capitals placed in Koza Ltd. It is not possible to count the allocation of capital to a company, the transfer of profit.

5TH COUNDEL OF GOLD

03.02.2016 DAYS, 16-110 SUMMER SUMMER

INTERVIEW AND CELVES, I WASN'T ABLE TO GET ACCIDENT

THE OPENING CONTINUES THE PIECE OF THE SERM

He's supposed to be found in a crime scene.

I'm sorry.

In regard to the allegations, the SEC requested all information and documents regarding Koza Ltd., all documents and documents requested by Koza Ltd., from the Koza Gold Company. Their business has been handed over to the SEC on the number of days 03.02.2016 days, 16-110. (EK-12, Koza Gold Enterprises A.Ş., written to Koza Ltd., and written to Koza Ltd., etc.), as the article and the account of the EPA's Koza Gold Operations, which is required by the SEC, is owned by Koza Ltd. Shti. The balance sheet and income tables, the bank statements of Koza Ltd., etc., and all documents and weavings of Koza Ltd., were delivered to SPK. The SEC, with bank statements, has seen that Hamdi Akın Akın IPEK and client Jafer Tekin İPEK have not been able to transfer a penny from the Koza Ltd. Sti. Sti., again, from the boards of the boards of directors, Koza Ltd. Shti.'s trustees appointment in 2403.2014, in accordance with the date of the law, which is in full compliance with the date of the trusteeship of the trusteeship, the law, and the law. The board of directors has the authority to establish capital transfers to the company; the company is announced on the same day in KAP, and the shares of Group A were established on 11:09.2015 before the registration date; the Koza Ltd. board has the authority to establish a privileged share of A group shares; and the authority is based on TTK provisions and the basic contract; there is no reduction in Koza Ltd. Prof. The project and partnership activities are known to the SEC very much. However, the SPK is completely unrealistic and unfair and illegal in claiming that it is a reduction in the assets of the Koza Gold Company and that it is a violation of the law and the charge of misappropriation and trust of my clients.

The fee for the 2nd Board members and the profit share

The SEC's audit report, XXI-17/17-1, XXVI-12/9-1, is reported by the SPK: The Koza Gold Enterprises Act A.Ş., 2010-2015 to board members of the board are well above the precedents of the bonus and profit share, claiming that the company has been damaged, as well as the report of Law 2499, Article 47/1/A-6, and Law number 6310/c of the Council of the Council of the Council of the Council of the Council of Ministers, and TCK 155/62. It has been referred to the prosecutor for processing under the clause.

This report contains errors in procedure and fundamentality, and none of the actions mentioned are illegal, and according to the SEC report, there is no way to convict.

FROM THE SIR OF THE SECURITY OF THE SECURITY OF THE SENTENTS IN 2010-2015

THE PLEASURE OF PLEASURE is fully within the legal framework.

A. TO THE SECURITY OF THE PEANUT GROUP

THE LAW OF THE SALVOR CENTER:

1-Turkish Transaction Law

The second joke of the TK Article .339, titled "Esas Contract ," was decided that the interests of the founders, board members and others to be made out of the profits of the company must be written into the company's principal contract. Again, on Article 394 of the TTK, the right to peace, salary, bonus, and bonus, or decision of the general board is determined to be the amount of the right to be signed into the company's principal contract. The 511th article is also ordained that a share of the annual profits can be paid. The decision can be made to the VALT board members, only after a specific division of the law for clear profit and for a backup angularity and a higher percentage of the money paid to the shareholders or after a higher share of the original contract is distributed. The Koza Gold Business Act is also passed in the main contract of the law. The general board decision and the interests of the board members are seen to be organised under these regulations. The 360th article titled "Representing specific groups on the board" is: (o) This sentence is: otherly, the right to be represented in the original contract, to share groups, with specific properties and qualities, and to be represented on the board of directors. It may be recognised. To this end, the right of the board members to nominate a candidate for the board membership, as is foreseen in the original contract, which includes a certain group of owners, specific share groups and a shortage.

(2) According to this clause, the right to representation of the board is considered privileged. ▪ Under this decree, the Koza Gold Enterprises of the Chrysalis are only privileged to vote for the board members and there is no profit margin.

2-PEOPLE OF THE POLICY

Article 19 of the Capital Market Law 6362 , entitled the distribution of profit and free share: , Open partnerships distribute their profits in accordance with the profit distribution policies and relevant legislation provisions set by the general board. Partners may set different bases in some. (2) The decision to separate the profits for the reserve coins and the original contract, unless the shareholders are separated, to transfer profits to the intifa bond holders, board members and partners, cannot be given a share of the profits unless the agreed profit is paid, as the agreed profit share can not be made for them. The third and fourth jokes of Article 5 of the article , titled "Results of Shares" (Winning Market Board) are as follows: (It is as follows: l) as long as the profit share of the original contract or profit distribution policy is not divided by the subcontractors of TTK. The decision to divide, transfer profits to the following year and to distribute profits to the intifa owners, board members, partnership employees and people outside the shareholders cannot be made to share a share of the profits, unless the shareholders are paid in cash. The second joke of this article and the provisions of Article 348 of TTK are kept.

(4) The original agreement requires that the partnership agreement be passed to the private owners, intifa owners, board members, partnership employees and those who have a share be given a share of the profits. Although the actual agreement has been passed on to the people, there is no percentage of the profits to be distributed to them, but the amount of profits to be distributed to them is not determined. In all cases, the shareholders' share of the profits distributed to them cannot be exceeded. Before the notice, the business found its application by taking effect on 23,01.2014, the SEC has found no notice of the profit share distribution in public companies. Therefore, even the 1/4 limitation has found an application by the 23.01.2014 Payment Report.

B. COZAIN GOLDING POLITIES

As it is clear from the relevant legislation provisions above, the interests of the Koza Gold Enterprises, which are given to members of the board of the Council of the European Union of the Union, as well as to the Common Law of Turkish Trade, the Private Law of Capital Markets, and the most specific regulation of the company, the Kahar Paya Teblik, as well as the Constitution of the Tax Law, are in line with the company's constitution. The company's main contract and the general board decisions that reflect the will of its shareholders and the assets that the company has, given its turn and profitability, are also created in line with market regulations, so it is fundamental and ineffective to claim that the distribution of profits that are legal in each understanding is unfair and a destructive savings. In 15/c of the A.Ş. principal agreement, the General Assembly has the right to decide whether the share of the profits is to be distributed to officers, trustees and workers, foundations and institutions of various purposes. The Court has authorized the general board to distribute profits to members of the board. (Koza Gold Enterprises A.Ş.) General board meetings of the European Union are held by the legal process and by the declaration. All profit distribution rates are general, including the commission.

The decision is made in the boards, then it is announced to the public, and then it is also mentioned on the company website. The profits distributed to the Koza Gold Management Board vary from 2% to 4% after taxes are paid. The amount distributed is below the higher limit of the legislation. For example, taxes are under the same limit as 4%, which are estimated in the legislation. The profit share of 3 million of the remaining 100 million net profits is distributed to the board of directors. The profit distribution policy, which is available in the company's main contract and published on its official website, is: ▪Our company is primarily to grow in existing production sites and business facilities, to invest strategic investments in new gold fields and search activities within existing search licenses. In this case, our company aims to meet all of these investments with cash intakes from production locations. In the context of the development of strategic goals, growth trends, investment policies, profit and cash, Turkish Trade Law provisions, the Capital Markets, Tax Market and the substance related to the profit distribution of our original contract, the company is the target of the government's investment policy. The minimum profit distribution rate set by the Capital Market Board will be in cash and/or free stock. The profit share will be distributed in the form of a total cash or free share, depending on the decision made by the General Assembly, may be determined partly as well as partly in cash and partially free stock. The management board can also determine the profit distribution above the minimum profit distribution rate. It is always possible to get the decision taken and to be submitted to the approval of the General Assembly. If the decision to distribute the profits by the General Assembly is made during the time envisioned in the legislation. According to the financial reports drawn up in accordance with the International Financial Reporting Standards (UFRS) according to the annual activities of the company, the net term is: . . . . if the payment is under $400m euro . The dismantling period is 2% of the profits,

■ If there is between 401 million and 450 million dollars, ■ 3 percent of the net distributed profit is available to the board members of the A group, if the net distributed income is between $451m and 500m, and the net distributed income is above ■500m euros, while the net distributed of the current income is due to the performance of the company's performance, the 5 percent of the company's share is distributed to the board of directors. The profit distribution, which was carried out under the Profit Distribution Policy, was as follows:

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TO THE DECISIONS

GIVEN THE VERGI

THE CONTROL CONTROL

–

IMPLAIN THEIR MEMORY

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102,663,261 714,265,963

M 113 061 448

To sum up, the share of the board members, which was distributed from their abdomens during the period, is even below the 1/4 eligibility of legislation. It is also possible to conduct a study of the distribution of profits in accordance with the law and notifications, such as conformity to precedents.

It is not. It is understood that the share distribution of profits to the board members is being observed at the 1/4 border predicted in the notification, that the SEC is not valid, without further further further investigation. Although it is not foreseeable under practical legal regulations, it is considered that there may be a precedent investigation for a moment, but in proportionally, if the company is considered active size and profitability, The amount of profits distributed to members of the board representing Group A will be seen to be in a very normal level. The share of the profits in the Koza Gold Company A.Ş. is distributed by the Turkish Trade Law, Capital Market legislation, tax legislation and the company's main contract, and the distribution of the profits has been established in accordance with the general board decisions. The decisions that do not even have signatures in the following general board decisions. Clearly, the authority of the board of directors to determine the profit distribution method alone cannot be subject to legislation, so it is not possible to go to the personal responsibility of the board members.

C. I'm running a tight ship today.

They will be given a share of the money from the snow (Jestium)

NO WAY TO THE IMPLOYED GENIAL SECURITY OF THE CREAMS

No more calls, no more management, every year IBRA

They are the things that are being used.

Article 445 of the TTK article has been decided that they can file a mistrial in the Asliye Trade Court, where the company center is located in three months against the provisions of specific persons and boards, law or fundamental contract laws and in particular, against the rules of integrity. I was the one and the second joke that the Commission's decision to remove the procedures under the first joke on public partnerships, concessions or the current privileges to be covered or changed the subject is not exactly the same as the pre-process situation in the 30 days of the date of the board's decision on the process. That he can fine you and that

The decision is made to sue the general board of the General Assembly for the cancellation of the proceedings. The decision is made in the general board meeting which allows the participation of shareholders in the general board meetings, which will be a proportion of the profits to be distributed to the board members in accordance with the time, time and agenda. (Deputy Commissioner) There has been no trial against the decisions taken in general boards so far. The decisions made by the general council, as stated in Article 423 of Turkish Trade Law, are also binding on the members of the board of directors who are not present or negatively voting. The majority of the parties have agreed to vote for the distribution of profit shares to their members, and most importantly, they have not filed any lawsuits against the general council meetings where these decisions have been made, so that while the decisions have been taken in accordance with the procedure, it is not legally considered to be admissible to claim that the company and its shareholders have been harmed. No lawsuit has been filed against the cancellation of the general board decisions of the United States. In short, no lawsuits have been filed by any person or institution, including the S.P.K., which was issued on the public website from 2010 to 2015. Another matter of extreme importance is that the members of the board of the board are charged with crimes each year. In the second joke of Article 558 of TTK, the decision of the company's general council on responsibility and the decision of the financial events that are covered by the Hebrew is determined by six months after the decision of the company, which is favourable to the ibra and knowingly the decision of the ibra, will be lifted by the right of the owners of the case. It is. From 2010, the board of directors each year decided to submit to the statement of the board members, and thus the responsibility of the board members was eliminated.

D. SPK LANDING

The reports are not based on legal support.

Although the Council of Finance has been distributed to members of the board since 2010, the share of the share of the profits distributed to members of the board has been covered by the SEC, as a result, it has already been studied by the SEC in 2012, as well as by Koza Gold, as well as by the Council of Directors. It has been made public in relation to the SEC and has not been required to perform any procedures or sanctions.

E. 1/4 BEHIND THE GOVERNMENT

Why would you want to have an emergency company discussion?

AS UNFECTED, THE EMPTY CONTACT OF SPK

What he does is also uninhabitable.

The profit share of the profits to be distributed to these people is not a fourth of the profits to be distributed to those who are given the rights, except for those who are made of privilege. This is the law. This is the limit. Therefore, it is not legally possible to enter the precedent review. 2014. Although the law has no place in the law, the law is highly wrong. In the issue of the distribution of a profit share to members of the board, TTK, SPK, SEC, SEC Abscess and the same legislation, αemalalFORms. The only criteria in SPKn are the Kâr Payi Teblik (e., a four-point ratio of damage and irregularity in which there is no claim to be any situation in which a proportion of a four is not affected. It is not available. The calculations table of the indictment, on pages 252 and 253 of the indictment, have not been specified which of the precedents used by the Capital Market Board. This limits the right to defence, because claims must be specific, concrete and objectionable. But the issue is undisputed fact that when the companies mentioned as precedents are taken from Turkey, they are taken from these companies. The profitability of any of them will be seen as uncompatible with the Koza Gold Company, since the Koza Gold Company is a company that has grown 150 percent since its origin. The profit margin is very high. Turkey is 100 percent Turkish-based and has turned 60 percent of its ciro into land.

There is no other firm. If you want to take a sample, you should look at examples worldwide like Newmont, Anglogold, Agniico-eagle, Alamos Gold, which are essentially similar to the ones in Turkey, not to the companies in Turkey, but to the interests that are expected for the board of directors at a much higher rate. The decision will be made. The firms shown as precedents in Turkey will have a turnover at the level of the Koza Gold. But the profitability of these companies is much lower than the Koza Gold Company. The turnover rate of company profitability is not in Turkey. As a matter of fact, there is no example in Turkey. The ▪Embrance Review title of the Chrysal Survey, which is on page 251 is paid to the gold executives in the subtitle (1). The precedent study on the wages has been conducted, including the SEC, which has been said that there is no precedent for the industry of Koza Gold.

IN THE SECT OF THE SEC

IF HE COMES TO HIS EMERGENCY STUDYER, HE WILL BE IN 251.

PAGE 13 THE EMERGENCY STUDYATION OF THE EMERGENCY

Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-

You've got the Big Bang and the BRUT SALE CRITORS

FINDING COMPANY THAT HAS THE SAME STRIKE OF STRIKE

It's a fact.

WHEN IT IS SNOWN, THE FIRST YEAR OF 2011 AND 2015

THE RETURN OF THE COUNCE IS CLOSED TO THREE MILKS.

It's too high up there for the security of the company.

THE A.D. OF THE COUNDRY OF THE GOLD, 40 MORE THAN THE BUILDING TODAY

The million dollars were raised to three million dollars;

ONLY A FEW YEARS OF MANAGED LIFE IS A CONTINUE

Two, we're out of business, close to start

The gold that had produced 150,000 menses

RUGHT 4,5000.000 ONSA UPSELVES, STARTING AGAIN

Nearby, the 6000.000 ons of the mines were 1 1.500,000.

HE'S A HIGHER.

This is the same one with the office of the governor.

60 percent of the company is to the world's secret

The company of the only Turkish company to enter.

TO PROTECT A COMPANY IN THESE NECESSIES TO BE ACTIVE

It's a fact.

F. EVIL WINTER ACTION

UNIFERIBLE UNSUMORAL UNSITIONS OF AN EVIL WINTER

NOT A MESS.

The actions alleged by the Capital Market Board do not constitute the indirect transfer of the covered gains defined by Articles 21 and 110 of the Capital Market Law. The following is that public partnerships and their joint and related partnerships with collective investors are real or indirectly related to management, control or capital. In violation of market regulations, market regulations, business principles, and honesty, the Law forbids them to make profit transfers by reducing their profits or assets by reducing their profits or by reducing their assets by doing such operations as different prices, price, price or conditions, or trading practices, or producing transactions. When we examine the text, it appears that it is essential to find these elements to determine whether there is a covered profit transfer. The f. Profit transfer should be done in public partnership or on its partnership or on its joint or interconnected partnership. The G. Profit transfer should be associated with public partnership or related transaction. h. In contrast to the principles of market policy, business policy, there must be an agreement with different prices, price, price or conditions. In order to have a covered profit transfer in this framework, there must be money transfers in the operational reports and financial tables that do not reflect the truth or appear in a misleading way. The decision of the general board must be made. It is no doubt that its existence has eliminated the possibility of a secret agreement. It was approved at the general board meeting attended by the government commissioner, reported to the KAP , published on the company website, announced in the Trade Record Gazette and carried out annual activity

The information on the issues in the reports and financial tables is from the statement that the issues that are not mentioned in the financial tables cannot be mentioned, that the issues declared cannot be covered, that the company is being conducted in a very clear and transparent manner. And as it is being provided above, the distribution of share of profits to board members is legal and possible under the TTK, SPKn and SPK Kar Pays Act. The ruling on the distribution of profits to members of the board is also also clear. When the share of profits is distributed to the board members, it is also clear that the legal framework is being acted within and the legal limit is not definitely not exceeded. As the statement is made above, the assessment, assessment and accusations are being made regarding the profits distributed to members of the Å board of the board of law, the assessment and the accusations, the ACHENC OUKA AUKA AUKIZİZİKİK It's a function.

The 3rd Koza is about donations made by the Silk Group

SEC's audit report, XXI-17/17-1, XXVI-12/9-1, reports by the SPK that the Koza Silk Group has been damaged by the High Fund of Silk University and Koza Silk education, claiming to have been given a large amount of donations to the Koza Silk Group, which resulted in a reduction in the assets of their companies, claiming to be caused by the company's companies, number 2499. The prosecution has been referred to the prosecution to conduct a transaction under Article 47/1/A-6 of Law (P.E.) and Article (P.S.) of Law (P.E.) No.2110/c/C. and TK 155 of Law (P.E.). The report is the report that contains errors related to procedure and fundamental, and none of the actions mentioned are illegal, and there is no way to establish a verdict according to the SEC report.

01.01.2009.09.2015 A.D., HALKA

Open-up COZA GROUP COMPLETE CONTINUES

It's all right.

THE CLUB'S OPEN COMPANY

HUKI SANI

THE LEGAL OF THE FIRST SERMAGE

The fifth joke of Article 19 of the Capital Market Law (, ,) entitled "to be donated by the share of the share free" (the article , , , 5) is the following. The limit of the grant is determined by the public partnership board in order to be donated by public partnerships or to be distributed by those who have no share. He is authorized to bring the upper limit. The contributions made during the financial year by the partnerships are added to the distributable profit matrix.

2nd CIRCLE ACTION

Article 6 of the Qar Payment Declaration No. II-19.1 in Official Newspaper (U.S.) published on 23/01/2014 is: . . . .) The original agreement requires that the grant be granted by the partnerships be judged. The limit of the grant is determined by the general council when the original contract is not specified. The council is authorized to set a limit to the amount of donations. The donations he made in it are added to the disposable profit matrix. (2) The grants and payments under this clause must be announced to the public under the provision of the Council's specific circumstances and to the knowledge of partners in the common general board.

B. KOZA HOLDING CELEBRATE

THE STUDENTS OF THE CIRCIES:

The original contract of the Koza Gold Enterprises was provided with the following provision for donations in accordance with the legislation of the above: ▪ The setting of the upper limit of the donations by the general council, the non-payment of the grants beyond this limit, the addition of the donations to the dismantling snow mat, the failure of donations to the Capital Market Act and the appropriate legislation, The department of the mer Åli legislation, the general budget, the joint budget, the municipal private administration, the municipalities and villages, the Foundations, which have been granted tax exemption from the Council of Ministers, the associations deemed useful to public interests, scientific research, development activities, The 15th article of the original contract, however, states that the company must be paid by company's corporate or disposable amount of income, which is determined at the end of the operation of the company, with the company's overall costs or the company's dissolution, with the necessary amount of corporate property. The remaining period of profits, which are seen in the annual balance sheet after the loss of the year, is submitted in the following way: The General Law is sub-Aqçe: a) is divided into the legal reserve. First Temettu b) From the remaining, if there is more than enough to be paid in the annual amount of donations, in accordance with the Turkish Trade Law and Capital Market Mevzuat, respectively. The first amendment is separated. The Council of the General Assembly has the right to decide on the right to distribute profit to members of the board, officers, trustees and workers, foundations and institutions of various purposes. The Council of the Council of Koza has the authority to issue the profit to members of the board. The original contract of the European Union (EC1) is included in the introduction of the agreement. The first donation of both companies from the Social Development and Development Agency (AS.) and the Koza Anadolu Metal Mining Company (CAST) to the University of Gold Koza, 03.2011, which is a private institution, is a public institution of social identity, and is the first donor of the 03.03.2011-based university of Gold Koza, for the first time, on the basis of the decision of the control board of both companies on the 1912.2011 days. The decision to make the Executive Board Decisions EC-2 a,b; the usual general committee of both companies in 2011 presented the information of the general committee of donations. (11th General Assembly Meetings EC-3, a,b) The Council of the Council of Ministers has been established on the basis of the following date, the multi-series: IV, No.27 Under the Public Associations' Act, the Tettü and Temettü Avan distribution of the Public Public Associations. The report on Article 7, which was made in accordance with the sentence, was presented to the information of the general council of donations made during the year. There is no trial against the decisions of the General Assembly. Again, from public groups companies, Silk Natural Energy Resource Research and Productions, the A.Ş. and Koza Anadolu Metal Mining Management Corporations, the provisions that allow the A.Ş. to be donated in the main contracts of the General Assembly.

The amount of donations made by these two companies is in the amount. Since Silk University was founded in 2011, the university has started to donate since this year. If the donations made earlier this year are made as part of social responsibility projects, the charges of the party and the criminal complaint are excluded from the scope of the criminal complaint. So the indictment does not reflect the fact that the main contract, as claimed by the SEC, is donated to related parties without a verdict, as we speak, in accordance with the legislation and the company's original contract, is added to the financial year's grant, which is distributed profitable. Therefore, the loss of the shareholders in companies due to donations, profit, There is absolutely no question that the majority of the shares are being cut down, which is clearly not mentioned by the company, given the decision to grant the grant by the general board, that the shareholders have agreed to grant these donations, and therefore are being damaged against their will due to the grants based on the general board's decisions. The donation amounts were shown below by three public companies: Silk Natural Energy A.Ş. Pre-tax Period A.C. Profit Snow Act Actual Total Savings 2009 52,912,999 33,313,247 614.168.994 0 2010 101,181,515 52,049,365,6,6455,2454 0 2011 185,404 94,456,920.958 2,000,000 2012 239,17482,242,242,242,042,04242,042.042.0.0.0.0.0.0.0. 2014 140,265,000 70,240,000 2,816,878,000 0 2015/9 91,382,000 26.117,000 3,006,448,000 0 Koza Anadolu Metal A.Ş. Pre-Tax Period Net Total Donation Savings

The snow is 885,085,08,0- The rate of profit totaling is 2009 183,362,861 146,819,752, 335,477, 948,020 0,3 2010 288,323,265,565,545,6753,621 1.66,274 0.3 2011 559,440,444,445,44,1,445,445,445,445,445,445,4,445,3,4,4456,4456,4,4456,4,4,445,4,4,445,4,4456,4,4,445,4,445,4,445,445,4,445,4,4,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,345,3,3,3,3,3,3,3,3,3,3,3,3,3,3,4,3,3,3,445,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,444,4,4,4,4,4,4,4,4,4,4,4,445,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,1,1,1,1,1,4,1,1,4,4,1,1,4,4,1,1,4,4,1,0,0,0 In view of the donation rates in these paintings, 75,044,132 3.4, the percentage of donations will be seen in the company's assets is very low. To sum up, the grants in the Koza Gold are set each year by general board decisions, in accordance with the CPA legislation, tax legislation and company's original contract, and donations have been made each year. The upper limit for the next year has been submitted and accepted by the general council. The donations made during the year have been presented to the general council's information. The donations are made within legal limits, the SEC and KAPía (EC) notification obligations have been observed. The amount of donations made, or proportionally, given the size and profitability of the grant is considered to be perfectly normal. What do you think the direct company is to donate to the board members?

The decision is not a major or a significant gain due to donations made. However, it is not legal to report crimes against members of the board of directors of the Silk Family, not only. The entire donation by public Koza Group companies and their joint partnership was made to Silk University. As the foundation universities have their public legal personality, as is held in Article 15 of the Foundation Institute of Higher Education (Seconds) published in the Official Gazette No.26040, the foundation universities are governed by laws, regulations and regulations, which are directly subject to the university's following. It is a common practice in the practice. In the Foundation Institute of Higher Education and in many legal regulations, the state support of the universities of the Foundation is envisioned. For example, in Article 29 of the Foundation Higher Education Institutions Administration, ▪ The non-movable property of the Foundation institutes of higher education and other forms will be established by the public bodies of the institution of higher education. It is registered to the institutes of higher education and research, faculty housing, student housing, social and cultural facilities established by the Foundations, and the Council of Ministers' decision to establish and provide the property and facilities of the public by the Treasury or by the establishment of its proper services. The decree is taken. The decision of the state can be made. It is not right to put the funds in any criminal enterprise. The Koza Gold Company is one of the founders of the University of Silk. It is therefore very natural for a company to donate to the university where it is founded. All foundations operating in Turkey are in the same situation.

The people at Koza's IKEO HOLDING

WITH THE CONTACT OF THE MEDICIAL MEDICATION

THE WOOD OF BLOOD IS A CAMIL PERSON WHO UNIVERSES HIS SIFE

NO ONE IS IN THE LAND OF THE BUILDING

It's not to be found.

The assessments of the SEC's allegations in the indictment show that donations to the Ministry of National Education were presented as an unrelated institution, and that the donations to the university would not be considered a criminal element is a very wrong assessment.

The relationship between public partnerships and university is only a matter of control, and there is absolutely no interest in any relationship. The founders of the Koza-Ipek Health Education Services Foundation are three corporate representatives representing donor companies. This is a key measure of management and control of the use of donations in a manner that is in line with the purpose of their donation. The expenditures of such donations to the University of Silk are subject to direct control of the Ministry of Finance, Finance and Foundations General Directorate. As a result, all institutional audits from the university's establishment have been conducted so far, the aim of the donations. This is also stated in the reports of the state-enhanced and relevant institutions. There is no financial benefit for company partners or related parties in these donations. The donations to Silk University have been made to a private institution. The government's incentives are covered by 100% education. There are foundation universities. These are donated by the companies of the founding foundation owners. These universities are able to maintain quality and standard levels with supports. Data about these universities can be obtained from the YÖK (OHK) when requested. They have been established or not founded for years, although they are not founders. There are many public companies that donate to the foundations every year. An understanding of the board of these companies as well as the way they report to my clients will eliminate qualified higher education opportunities. As it is clear from the legislation provisions placed above, donations made by public partnerships will be made public. The capital market law is also set in accordance with market regulations, as it is fully in accordance with the tax legislation, and in accordance with the company's main contract and the general board decisions that reflect the company's will and the company's assets, the turnover and the profitability. In this case, it is in accordance with the market rules. It is not legally possible to claim donations are a crime. General board meetings of public companies are held by the enforcement and pre-proclaimed process. The higher limits of donations and donations made the previous year have been made in general councils since 2009.

It is being decided, then it is being announced to the public, and it is also being announced on the company website.

C. We're gonna have to make a commitment today.

THE SURVIVED CREATION OF THE GENIAL SIRCLES

Unopened, also directed by the IBRA every year.

They are the things that are being used.

Article 445 of the TTK article has been decided that they can file a mistrial in the Asliye Trade Court, where the company center is located in the three months since the decision date against the provisions of specific persons and boards, law or fundamental contract laws and especially the rules of integrity. I was the one and the second joke that the Commission's decision to remove the procedures under the first joke on public partnerships, concessions or the current privileges to be covered or changed the subject is not exactly the same as the pre-process situation in the 30 days of the date of the board's decision on the process. The decision is made that he can file a fine and sue the general body for the cancellation of the general board decisions of Law 6102. The decision is made in general board meetings which allow the participation of shareholders in the general board meetings, which have been declared in accordance with the nature of the amount and the amount of donations to be made, in accordance with the time and agenda. (Deputy Commissioner) There has been no trial against the decisions made in the general councils. The decisions made by the general council, as stated in Article 423 of the Turkish Trade Law, are also binding on those who are not present or who are voting negatively. The shareholders of the general council have voted on the grant vote, and have agreed to grant the grant by their votes. They have no objections at the meeting, and most importantly, they have not filed any lawsuit against the general board meetings where these decisions have been made, so while they have consent to those decisions, it is not legally admissible to claim that the company and its shareholders have been harmed. The Capital Market Board has also been established so far as to report that the General Council of Koza Gold Enterprises have been held in the first place. There has been no lawsuits filed against the cancellation of the board's decisions. In short, no lawsuits have been filed by anyone or institution, including the SEC, about decisions made on the public website, which were made in the general boards from 2009 to 2015.

Another important issue is that members of the board of directors who have been charged with criminal charges have been declared every year. In the second part of Article 558 of TTK, the company's general council's decision on the declaration of responsibility, regarding the financial events that the ibra has been issued, the company's decision on the right of the right of the right of the right of the right of the right of the trustee and the absorbiter of the decision, and knowingly knowingly the right of the right of the right of the right of the right of the right of the right of the right of the right of the right of the right of the right of the right of the right of the right to the right of the right to the right of the right of the right of the right of the right of the right of the right of the right to the right of the right The other shareholders' rights fall six months after the date of the trial. The decision is taken. From 2009, the board of directors' statement was decided each year, and thus the responsibility of the board members has been eliminated. To sum up, the owners of the grants in the general board meetings held each year have agreed. At the end of the operation, the same shareholders have released members of the board from the legal responsibility, as they have expressed themselves to the board. In other words, consent from the beginning, then the Ibrahim will not be claimed to have been damaged while the company and the owners of the shareholders of the estate are being sued. Given that the period of the prosecution for the SEC has passed, it has been a long time since the general term has passed. The law and the law are subject to the law and the law to suggest the violation of the issues that constitute the issue of the board's decisions.

D. SPKIN ADIA

CRIMINAL ACTIVITY IS UNCOVERED; OPEN HUKUKA ACTIVITY

It's a waste.

The Koza Holdings have been donating by public partnerships, especially the Koza Gold, for years. The legislation we have stated above has no violations in the making of donations and donations. However, the Capital Market Board has thus far been in this situation, and has filed a criminal complaint today.

E. SEC SEC SIDDENLY KNOWN TO BE EMMERCIAL

CIRCLES ARE NOT KNOWN.

First, the criteria for setting precedents are unclear. If an objective outcome is wanted, the interest, based on the equity and distribution of profit and the value of the stock, should be set by the SEC based on what criteria are set as precedents, the interest used in determining the values of the amount today, and also according to the price performance of the stock. type and ratio are not known at all and

The allegations must be open and affordable to judicial control. It should be based on objective grounds. It is possible to make precedent assessments based on very different criteria such as Ciro, net profit, distribution of the provision ratio, growth rates, active profitability and so on. It is possible that everyone, if they are not based on objective basis, will make a precedent assessment. A result is inevitable. In fact, the indictment (the article page 256) stated that the sum of donations made during the period of the period of the period of the period of the period of the period of the period of the period, the total (commulative donor/commulative active) rates (the sum of the current income of the current income) and the number of the criteria of the criteria for the particular firms used in the period of the period. It is not entirely clear that it is even. The entire contribution of public partnerships within the Koza Silk Holdings was made by Koza Gold Enterprises. The precedents referred to by the Capital Market Board are not known by our side at this time, but by the same time as the precedents were taken from Turkey. It will be seen that it cannot be compared. However, it is not only the companies in Turkey that should be looked at, but the examples of the world-wide examples such as Newmont, Anglo-Gold, Agnico-eagle, Alamos Gold, which are essentially similar to the activities and profits of the Koza Gold. In Turkey, such gold mining companies, such as these, the donors can be seen at much higher rates. The firms shown as companies would have a share of the country's gold level. However, the profitability of these companies is much lower than the gold of the cocoon. The growth and profitability of the cocoon has achieved an uncompatible success in Turkey, whether it is processed or not. They are essentially the company's gold companies.

IN THE SECT OF THE SEC

■ SEE THE EMPTY AND VOLENCE OF THE VISITS

TO BE TOLD THAT THERE'S A BIG DEAL IN THE CENTER,

You're under the bridge on high instruments right there.

THEIR CIRCLES HAVE TO BE FOUND.

WHEN THE TRANSLATION OF THE SQUARE IS CONCERNED, THE FIRST YEAR OF 2011 AND 2015

IN THE RETURN OF NINE EARS, WE WERE CLOSED FOR THREE MILES.

The government has been taken care of.

High.

The amount of 40 million dollars was raised to three million dollars;

ONLY IF YOU HAVE A YEAR AND A DAY OF LIFE TO DO SOMETHING,

We've been out four times, and we're close to the start of 150,000 ounces.

THE ENTIRE GREW OF THE MANAL REFERVINATION

ONSA'S UPSELVED, EARLY STARTING AGAIN, TENS OF 600,000.

MANDEN SENT THE EQUIPTIONS 11,500,000 TO THE CENTURY.

THE A.C., WORKING WITH THE WHOLE DOOR THIS YEAR AGAIN,

60 percent of the company with the material control is a world that is divided into a single.

The company of the only other people who have ever entered his secret.

A company in these NECTs to be declared as a priority

SECHANIZING US ENGINE, YANI ISHIST

IN THE EMERGENCY CALL IN ISTANBUL , IT IS ONLY AUDIENCE WITH THE ABUS.

I'm sure it's the last time.

The market value of the company within the Koza Silk Holdings has grown about 150 times since 2005. From 2005 until the shift to companies has been made, or rather, forward-project projects have increased rapidly. Growth and profitability have increased, and three companies have been replaced by tax holders each year. It has distributed a regular profit share from the beginning. As we have expressed in future times, the amount of donations is added to the distributable profit matrix. The average is around 2% of the active sum of Koza Gold.

THE LAST CENTER IS ANOTHER HEUS,

THE COMMITMENT DECIDES THEIR CIRCLE CREAMS

They don't make decisions when they see that they're not sleeping with the embezzlers.

▪ It is possible that they will learn from the secret

They're not gonna know the information of other companies.

They don't need to learn.

The enemy has been declared illegal by the government and the authorities.

They'll be fine.

F. EVIL ACCIDENTIAL ACCIDENT OF ACCIDENTIAL ATTENTION IS A MESNETS.

The legal elements of the covered profit transfer defined in Article 21 of the Capital Market Law are very clear. The Capital Market Law is 21/I: Public partnerships and collective investment companies and their partnerships with them; management, control or capital directly or indirectly related to real or legal persons, in line with their precedents, market or corporate people. In violation of the principles of insight and honesty of commercial life, the following is the procedure of making trade practices or processing agreements with different prices, prices, price or conditions.

By reducing their profits or assets or preventing their profits or assets from increasing, they are prohibited from making profit transactions. (When we examine the Law text alone, it seems that these elements are required to be found to determine the existence of a covered profit transfer. a. a. profit transfer should be carried out either in public partnership or on its partnership or in its partnership. b. Kazançç is required. The person who is transferred has to have a relationship with the public partnership or the transaction has to be related. C. There has to be a trade activity involved. A contract needs to be found. In order to have a covered profit transfer in this framework, there must be money transfers that are invisible and invisible to the financial tables and appear in a misleading way. There is no commercial or agreement to justify the alleged covert profit. In this case, there is no mention of a covert profit transfer. The issues in the annual report and financial tables are mentioned in the statement of the government commissioner, which was approved at the general council meetings, reported to the KAPía, published on the company website, announced in the Trade Record Journal and included in the annual report and financial tables. The other issue that is contrary to Article 21 is that the SEC is only subject to precedents, market regulations, the violation of the principles of commercial life, despite the fact that there is no cover, and that there is no cover, and that there is no way that companies are being led in a very clear and transparent way. Moreover, since the law is being observed and there is no such thing as a precedent for the Koza Gold, there is no precedent to be considered. The C/I, SerPK md. 110/I, has been ruled to form the quality of the crime of abuse of trust: ▪ Public partnerships and collective investment institutions, and their partnerships and their partnerships, In accordance with the precedents of management, control or indirectly related to real or corporate persons, market regulations, the principles of commercial life, and of equity, different prices, price, price, terms of agreements or trade practices or production of transactions, in contrast to the principles of economic and integrity.

Or to reduce their assets or prevent increased profits or assets. (The SEC claims that the Koza Gold is damaged, but it is clear that neither the corporate corporate personality nor the company shareholders have ever suffered any damage. The precondition for the implementation of the subsidiary law, Article 21 and Article 110, is the principle of the application of the bell, profit or property. This is not the case in any public partnerships. It is no doubt that a public anonymous partnership cannot be described as a reduction of property or profit, as having made donations based on the general board decision, in accordance with the rules of the law and the corporate fundamental contract. The amount of funds to be made while calculating the amount of the deposit is included in the amount. In other words, when the provision to the partners is calculated, no donations are allowed. Therefore, there is no harm done by the company partners. The decision is clearly made to be forced, without any concrete evidence or data. As it may appear from the statements made above, it is clear that the decision is being made by force. ▪ The Koza Silk Group companies are the public justice of the Foundation and the Silk University.

4th Koza Gold Company is the gold mine facility of the A.Ş.

The SEC's report on construction of the SEC is 19,04.2016 and XXI-5/29-3, XXI-15/50-2, XXVI-12/10-2, audit report by the SPK: The report that the construction of the Himmede Gold Mine plant of the Koza Corporation is damaged by different prices and conditions, and by commercial applications that are not compatible with the conditions of the market. The prosecution has been referred to the prosecution to conduct a transaction under Article 21, 110/c and Article 155 of Law 6362. The report is the report that contains errors in procedure and fundamental, and it is not possible to establish a verdict in the SEC report, as none of the actions mentioned are against the law. When the reports and other gold mines established in the same area are examined at the cost of the facility, we will try to appeal to the Honourable Court that it is a violation of all legal grounds, of all legal grounds, of the law and of rights.

Koza Gold has decided to build a gold facility that will work the way of the Stack Link. A project that will be built for the first time in Turkey, which will live with all the elements and the cost of the project, including the international Acredity Consulting Inc. (U.S.) Inc. (SRK Consulting and Engineering A.Ş.) was prepared for the first time in Turkey. - The construction of the facility is being built for the first time. The fact that there is a chemical facility -- no gold miners in the world have ever entered into construction work, including construction work in the minefield (from building waste dams, shipping or moving ore, not including a high-profile construction business) (from a high-profile profit margin to a liquid) -- has not entered into construction work (from the SEC report to Newmont and Normandy, as well.) -- that every job has its own risk of mining, as well as the Koza Gold Eureka has been done. Under the scope of his activities, including the explosions in the field, he has decided to buy the contract, the contract bill, the contract bill, and the contract plan, instead of the work itself. The contract with the tender was signed, the contractor was given a place to work, and the contract and the extension of the contract was made under the technical condition of the Koza Gold control and control of the contractor's rights to be organised by the contractor, which was not done under the contract and the extension of the contract. The payment was paid by the contract. In summary, the work was completed by meeting the entity obligations under the basis of the contract and the additional documents.

WORKING IN THE UNIVERSE FIZIBITION

In March 2012, Koza Gold Enterprises prepared a mine for the development of the Liquor plant (U.S.) Inc. (SRK Consulting and Engineering A.Ş.) which was a company of international Acredity (U.S.) which had previously worked for the preliminary feasibility of the Himmetde Gold Mine Facility. It is the method. The gold and silver ore are not considered economically by sending classic solvents. However, the continued increase in price of gold and silver is bringing up these resources and the work is done to address the solution of the Stack Lichi applications.

The technical report shows that it can be. The technical report, calculations and project drawings are still successfully carried out on the return of gold by sending gold from low-renal ore and decoding from its remains, which still contains a gram of gold.

EMPLOYEE FOR THE METERRAGIES

REFERENCE BUILDING 133,537,532 USDS IS INTERVIEWED.

SRK S. FUCKING PROJECT THE FLOOR OF THE FLOOR

A secret route that will be taken from the first ward of the camp.

THE OTHER GOLDEN TIRES WERE NOT COMPLICATED.

THE SECURITY OF THE SECURITY:

The contract and contract, projects and technical conditions have been submitted to the construction tender. EK2 tender documents have been submitted to 4 companies, considering the technical and financial dimensions of the contract to the tender, and 4 companies have submitted the bid files, which are required to submit the tenders. The summary table of bids from companies who bid is added. The EK3 is the best bid for the tender on 10.08.2012, and the company that bids the most is the one that will be signed before the contract is signed, to verify the authenticity and competence of the proposals, by the Chrysa Gold Company, Inc. (because the public is open company).

AUDIENCE IN ACTIVITY

The SEC has made a 275-page report on the final tender. The EK4 SEC is a member of the SEC of the United States.

IN YOUR REPORT;

- Rapor SUBJECT, SEE PAGES, PRIVATE,

- Information on company and relationship

- Information about the gold,

- Information about my first ACADI,

- Relationships with the company,

- Information about the PROJEY, THE ATTACKS,

- THE PROFESSIONAL PRODUCTION,

- PRISON PROJE MALITH, EMSAL PROJECTIONS,

- The specialties of the companies who have joined the state,

- CHANGE AND END

The chapters are clearly in the report.

Summarizes the report of the above SECK law enforcement agency as a partner in both the visual department and the summary section;

The SEC of SERMA is the government

THE UNIVERSE THAT WAS CONTINUED WITH THE SLEEPING OF THE AUDIENCES ABOUT THE EVILS: IV

NOTE:41 IN THE REPLICATION OF THE PIANO

SERITION OF THE REACHING STANDARTS: VIII NOTIVER 5 and this is it.

CHANGED SERISE: VIII NO:48 ACTION

THE UNIVERSE COMPANY OF THE COUNCILS ON THE WARNING OF STANDARTS

With a fleet of people in the area and a vice president.

PROJE REPLICATION REPORT OF YOUR BEHINDING TO THE SOLDIER'S CONTROL

READY, PROJE LINE AND MACHINE RETURN

IMAGE OF COMPLAY IS ACCEPTED.

For the sake of support, we're going to build an independent body.

ACTIVITY FOR REPLICATED REPORTS

He's been released from work.

ALL THIS EXPLAINED STANTARS

PROJE

IN THE BEACH OF $130,500,000 US DOLLARS

The assessment report prepared by the SEC authority has shown that the tender and the tender was fair and reasonable and that the price of the tender was written on our side. In this process, the Koza Gold Enterprises, which should not be overlooked, are not yet considered, are not yet legal, but also legal, as it is in accordance with all legal regulations. Despite the lack of obligation, the tender and the price of the tender were asked to prepare the gold mine in the Hindde, which is the most suitable facility for the construction of the gold plant, after the completion of the report and the outcome of the construction of the operation was completed and the outcome of the Koza Gold Company was positive. The bid was signed by the IK Academy Construction Project and the Co-operation Agency (IC) on the basis of the bid, which was tendered to the E.C. (ASC) on the price of 130,500,500,000-USD, on 10,08,2012. The IK Academy contract that received the tender was signed by the first quarter of 2014, and the majority of the facility was completed as HLP I.Faz; it was applied to be legally operational in May 2014; it was submitted to be launched in January 2015, and it was completed as part of the first quarter of 2014. The temporary activation document has been obtained and started legally. On the other hand, no permit for construction of the HLP II.D. of the facility has been taken. The contract's Avant-payment clause is not started. The contract's contract is at most 40 percent (130,50,000-USD) * 0,40 = 52,2000.000 USD)

The payment of the advance and the due payment were followed in the same account due to lack of regulation. The amount paid to the IK Academy (K) until the agreement was unilaterally annulled is 197.5735.07 TL, and the equivalent of 97.7 million USD. It is based on the idea that it can be built by the entity. As explained above -- that the construction of the plant is a chemical facility in Turkey for the first time, including construction of no gold miners in the minefield (from construction of waste dams, ore transport, profit margins, to a capaja) -- that it is not allowed to enter construction work itself (sECK). Newmont and Normandy, as the report quoted, did not enter into construction work. - The risk of every job, including the explosions in the field, was that the Koza Gold (Cola) had already imposed 70 percent of their current work on contractors, Given the issues and many issues not mentioned above, Koza Gold has decided to buy construction services rather than do the job itself, as it is claimed, the construction facility in Himmede was given to the IK Academy as key to surrender not only by the discretion of the higher management, but by this direction, YASAL

WHATEVER IT IS THAT NEEDS TO BE DONE IN THE ENTIRE AND UNIVERSE WAY

The work they do in the business is done and the policy is the most appropriate.

The two who have been released have been given the order.

It is clear that while the tender and the contract signed should be considered to be the basis for the decision of the parties to meet their obligations, the work must be carried out by the Koza Gold, which has no legal and commercial grounds and no legal reason for the work being done. And it is also clear that the above statements have also provided about the cost of the work report on feasibility. The cost of a contract which has not been completed yet has been calculated and has been measured in the apparent cost of a job that has not been calculated by BDO, the BDO, who is also the founding nation of the SEC, and the cost of the IK Academy, which is being paid by the above-cost cost of its fair and reasonable, is therefore being paid by the appropriate cost of its own rights. There are no logical and legal explanations of the layoff, which can be calculated as being not 136 percent, but 51% (192/127), as claimed, as the difference between the cost of the price of the price of the price of the price of the IK Academy.

Here, this is a public matter of interest.

THE WORD BEHIND HIM IS LIKE HE WASN'T DONE, THE TRAVELS

WHEN YOU SEE THAT THE WORK IS CONTINUED IN THE ARIZATION

LIKE THERE WAS NO EVIL IN THE PLACE

No one can find a body that's been killed by sightings.

BDO AND SRK REPORTS BY THE SECH OF THAT RETURN

THE ACTIVITY IN THE AIRMAL REPRESENTMENT IS LIKE IT'S NOT A BUILDING OF ANYTHING.

ONLY THE MEDAN IN THE SAME TREE OF THE ADVENTURE OF MAINISTRY

THE EMPTY OF THE ACTION COULD BE ACTUALLY ACTIVED.

THE BEDELS HAVE BEEN DISAPPEARED.

THE EXPLAININGS UPSIDE

FOR THESE SEEINGS, THEY ARE FORCED AND MADE FOR USION

WHATEVER THERE IS TO BE, AND WHATEVER IT IS TO BE DONE IN THIS JOB.

SHUT UP IN THE SOLDIER OF 2012

THE FIRST TIME IN THIS CAPSAM

THE PROJE MILITARY OF THE PROJE IS JUST A SRK ACTION

The physical report will be given to the PRORE BEDILE

OUT OF THESE, THE PREJE MILITARY OF THE PROJE MILITARY

It's very clear that he won't know.

The SEC claims and charges are not based on any legal basis. The RSK A.Ş. feasibility report on the S.Ş.'s feasibility report results in a tender after the 2012 tender was ratified and fair by the SEC Authority, while the SPK has concluded the tender, which is that the SEC has approved by its own market regulations, four years later, in accordance with the tenders, its precedents. The market regulations are guilty of a different price for the contract against the principles of understanding and honesty of commercial life.

There is nothing legally explainable about the announcement. However, after the tender, the Koza Gold Enterprises owned by clients were inspected and not identified by the SPK many times by the SEC because it was an open company. According to the SEC Agency Report, the Koza Gold Enterprises owned by clients was considered to be appropriate, project pricing, project pricing. All operations that need to be done are illegal.

APPLY TO THE TRUTH OF THE LIFE AND THE FIRST

WHAT HE DID IN THE SCENE IS A SPEED OF THE EVIL.

On the other hand, the authority of Hamdi Akın İpek and Jafer Tek., on the basis of the appointment of KayİM on the 2015/4104 D. Work of Ankara 5th Criminal Court of Peace (KK) on the basis of the appointment of the 5th Criminal Court of Peace (KK) on the basis of the 2015/4104 D. Job, has been terminated. It is also illegal to press charges against you. In contrast to the allegations of the SEC's criminal complaint, the SEC has a 275-page positive report of its own authority, as well as the negatives of the dissolution of the tender.

The State of Emergency

March 1, 2012, SRK ... FIZIBIBILINE REPORT FROM THE S.C.

–

PROJE BEDI 2 IS REFERRED BY THE SRK SIDE.

3rd ACTION TO THIS Rapora

–

4th AGENTIAL WORK IS CONTINUED WITH THE REFERENCES.

The fifth SECT TOOK THE MOST APPLAUSE

The company that has been rescinded has been compromised.

AFTER THE END OF THE 6th CALM, THE NAME OF THE MAN WHO WAS DONE AND THE MEDICINE

FROM THE SECURITY OF THE UNFFORD OF THE OLUP

It's a test and test.

7th IN THIS TALEP TERM OF SECTION 275 PAGES

–

8th SECIENT PRODUCTION REPECTED

You were under control after the deployment of the administration.

IMITATION IN HIS TRAVEL IS COMPLETE.

PRODUCTION OF THE SECURITY OF THE SECURITY OF 2012-2013-2014-2015

CONTINUES TO CONTINUE, A BIG PART OF THE CONTINUE IS DONE

REPLACE THAT IT WAS NOT MADE TO BE CONTINUED, TO BE ABLE TO BE ACTUALLY BUILT.

I'm not finished with the SECI.

THE CRIMINAL RISE OF THE 10th ACTION THAT THE WORK HAS NOT FINISHED

WHEN YOU'RE ACTUALLY ACTIVATED, YOU'RE ACTUALLY ACTUALLY ACTIVED.

There was no harm done.

2 companies are in charge of the court

BERABER SUSH OR ACTION RETURN

It is clear that the enemy is still alive.

We're just trying to get through the 12th precinct.

We believe he's in the system, holding on to the reports of his creation.

THE UNIVERSE OF THE TALENT, THE EMPTY AND THE UNIVERSE

It is clearly seen that we are the ones who

ACTIVITY OF ACT 13 IN THE CONTROL OF THE CONTACT

THE CONTACT IS TO BE CONTINUED TO TWO ANAS;

- The national SRK ...

- SECIAL CONTROL OF EXPERIENCE

WHEN YOU ARE SNITED IN TWO REPORTS, YOU ARE ACCEPTED TO THESE REPORTS

UNCOVERED UNCOVERED UNCOVERED

It'll show.

Finally, the SEC decision dated 21,04.2016 states that there was no precedent research, although the 2012 precedent research was submitted to a company made by SRK and the SEC Authority at the request of the A.Ş., the Koza Gold Enterprises, owned by the client in 2012, which was the most suitable and best bid. Hemmede was given 6,000,000-Tun ore-ordinary company. The price of the ALTIN MEDAN construction (EK-5) offered by SAN. AND TIC. A.Ş., Kayseri Ili, Develi County, Euxütüt district will be seen as being tendered at $165,000,000 US dollars. This tender has been announced by the internationally public Stratex International Company. The international equity agency report, which was not approved by its own approval, which is not considered as an independent report, is now being filed directly against the client, as opposed to the principles of the character of crimes in the criminal law, as well as the relationship between both companies, as well as the CPA of the client, as the criminal complaint of the criminal organization. The charge against the client, considering the extent of which no harm has been done, is based on the explanation that the material and spiritual elements of the crime do not exist.

The fifth cocoon is a draining reflection of the content by Silk Holdings Inc.

The audit report on the SPK (SEC) has been issued to determine whether the holding control was used against the law through bills provided by public cocoon group companies and their joint partnerships:

The SEC report, which reportedly showed that the cost of the company's control and the holdings, which were being mishandled by the Koza Silk Holdings as a expense reflector, was used to overpower the Koza Group companies, and the costs reflected between 2012 and 15 years were reflected in violation of the rules, due to a reduction in the assets of companies who were undermining costs that should not be tolerated, and the cost of the company was reportedly reduced. The prosecution has been referred to the prosecution to conduct a transaction under Article 21,110/c/c and CK 155 of Law 6362. The report is the report in question, which contains errors related to procedure and fundamental, and is not possible to be convicted by the SEC report, as well as by the SEC report, which states that the above claims of SEC are being made, joint distribution and distribution key, Koza Silk, distribution key, and the Koza Silk distribution key, the Koza Silk key, the distribution key, the distribution key, the information of the following actions. We will attempt to present to the Court the Court of Justice that the structure of the group is a non-responsive, profitable, paying taxes, paying taxes, reflecting tax on the tax autonomy and whether the treasure is tax loss, without any legal basis, without any legal basis, without any legal grounds, without any right. First, the arrangements for the reflection of Companies. The costs for the single-source services he provides to companies from one centre, the way and the basis for distribution of the distribution to companies including the group, and the state of the distribution against tax law. Their goal is not only to participate in other companies, but to consult companies from one centre, organisation, planning, financing and so on. Holdings providing services also provide expenses, reflecting these services to companies of the Union and using this reflection to bill, are a method of acting in line with the logic of the work, the laws and established rules. Besides, holdings with separate corporate and young companies have contracts on such services. There is no legal obstacle to the organisation. As a rule, the decision made by the State of the United States on such proceedings, which have been considered a subject of much debate in the past, is to reduce such expenses from the corporate tax machine, which holding companies and other companies have been billing for verbal or written contracts. is available.

The issue was also discussed and regulated by the Ministry of Finance and Customs, which was published in the 33 Serial No. 310 Official Gazette, which was published on 13.12.1986 and the 200310 Official Gazette. The statement shows that holding companies can provide services to companies that are entitled to service by billing the costs of their services. The way they are shown in species and invoices is determined. It seems that the structure and relationship of the company that produces services in the implementation and distribution of joint services is sufficient. Given all these data, it is possible that the holdings will be able to produce joint services and bill them in accordance with the above-level basis. The following is the following part of the 33rd Tax of Institutions, mentioned above: (The distribution of the General Administration Expenses of the Holding Corporations to Companies: As it is known, holding companies can provide services to companies in the following matters. - Research and development - financing and distribution - the preparation of investment projects - the planning of goals - the planning - the planning of investment projects. The implementation of organizational decisions -- computer services -- service and administration -- financial revision and tax advice -- market research -- public relations debate -- staff supply and education -- accounting organisation and control -- to ensure that such services provided by law enforcement Holding can be written by a company that has been given for the type of service, which has been cut off, B) In detail, C) If multiple service costs are included in the single bill, each service price is required to be shown separately. Companies, in accordance with the conditions specified above, will be able to show the bill paid by holding the company as a expense.

On the other hand, the Lawmaker has not foreseen any key used during the distribution of services to the young companies that are using these costs. As the above-level statements show, the holdings can use a key to determine the costs they're doing to companies they're co-existing on, and while they're doing so, they can use a key to determine them as reasonable and objective. The cost projections are essential to billing. The bills that were paid by the holding company will be available in the holding company's records. This is the case in which joint expenses are reflected in the joint costs, so Koza Group has reflected them in companies that share mutual expenses. Before we tell this, let's first examine the Koza Group structure. Let's tell you how joint expenses are reflected. There are 20 capital companies, one foundation and a private university in Koza Holding at the end of 2015. Companies in the holdings operate in many different areas from gold mining, energy, food, media, information, insurance, supply, tourism, travel sectors, as of 2015. The following is the title and sector information of 22 companies operating/times.

1st Koza Silk Holdings AS (Holding),

Silk Natural Energy Kay II.

3rd Koza Anadolu Metal Mining Enterprises ASK (Manastrianism),

ATP Construction and Trade Ass (Holding),

5th Koza Gold Company,

6th ATP Koza Tourism Travel Trade Asş (Otel Business),

7th ATP Aviation Trade Agency (Air Carrier)

Today, TV and Radio Productions Inc.

9th Autodered Antimuan Mines Ash (Mandenism),

10th Life Television Publishing Services Ast, (Information) 11th Koza Production and Trade Agency (Production), 12thRek-tur Commercial Marketing and Trade Ltd. Şti. (Reportation), 13th Explanatory Services Online.Ştd. (Information), 14th Koza ▪ Silk Insurance Service Agency, 15thKoza Silk Press Press Press Agency (Interview), 16.ATP Koza Foods Agriculture Industry Industry Industry, Inc., Inc., and Tez. Car Rental Tic. (Apartment), 18.Construction Metal Mining Industry Asş (Manor), 19.Koza ▪ Silk Education Health Services Foundation (Vacif), 20.Ipek University (Education), The 21stIC Academy (Icon) is based on the number of companies connected to the common costs in the Koza holding accounts of 2012-12.2015, which are the subject of the allegations of the SEC. This is based on the amount of net sales used when the reflection process was being processed. As it turns out, there is no law against projecting joint expenses to holding companies that are connected to holding companies. As explained above, it can be reflected by using a distribution key to the companies within the holding company of the lawmaker holdings, which can be used to create a reasonable and objective criteria, and that bills can be reflected within the group. It has agreed that the company can write expenses. The sum of the amount of joint expenses in the indictment is reflected in companies owned by the holding company at total $24m. The bill, which was cut as a reflection, was recorded as income and added by the holdings to the tax tax matrix. In any case, the tax loss was caused by the company. The charges of the SEC have been shown in the following table, which is not appropriate to reflect as an example document.

IDATE

FATURA ACTION CONTROL (TL)

PAGE 13 NOSU

289 Food Price 840,00 289 Taxi Taxi Price 2,00 298,00 291

The total cost totalling 695,679,53 Reflected Expension 24,214,295,57 The total cost of the amount of the amount of the amount in the indictment is 0.03, which is reflected in the total cost of 0.03, which is the total amount of 695,679,53. This total amount is estimated to be 24,214,295,57. These expenses, which have been reflected in joint partnerships after the audit and examination of the contracted-in-law financial advisor, are shown as precedents, showing that the total amount of the combined costs are incompatible with the precedents of the 20,372,770,73, market regulations and the principles of commercial life, which are not reflected by the fact that they are contrary to the principles of leadership and integrity of commercial life, The SEC claims are lacking any legal basis. There are also several State of the State decisions below on the reflective of joint costs in holdings. · ▪ The Court of Investigations 4th Office has reached the date of Decision: 17.11.1972 Main No: 1970/1001 Decision No: 1972/6624 ▪Organisation of companies with which they are involved and the main purpose of their organization, the organisation of companies that are in the organisation of the companies that are in the company and the establishment of the company. The cost of the expenses is in writing. . . . The Court of Public Prosecutor's Office 4 has decided: 20.11.1989 Original No: 1988/5411 Decision No: 1989/4343 .In the same holding company, it is not a dissolving profit distribution to use financial resources in co-operation in the purpose of holding. . . . . . Department of Investigation 4: 25.12.1989 Original Decision No: 1987/4593 Decision No: 1989/4393 . The purpose of their gathering is to strengthen both financial and management structures and to make them stronger in commercial life and commercial organisations, as well as to combine them in terms of management, capital and control, and to co-operate their financial resources in the same way as the holdings.

Using is not considered a covert profit distribution if the financial needs are not caused by tax loss. (Advision Office 4 Office Date: 27.03.1990 Original No: 1987/367 Decision No: 1990/1087 . . .The problems that companies cannot solve in their own bodies are the ability and the ability to handle the work of the institution and the work of the institution and the staff to deal with the problems that they cannot with the purpose of the company. There is no legal error in the division of joint corporate costs to the subsidiary of the enterprises, which provide rational work opportunities to expand money and budget resources and speed up their development and serve the companies with a practical and intellectual service. (Appointment 3 Office 3 has reached: 25.01.1988.88) ▪ The detailed bill for services to a company that is part of the company has been found high and removed from the history of the organisation for reasons that claim to be covered by the organisation: - The company is in a different position than the company that was set up in the study report. - Holding companies are in a business firm that is being held by the history-related conglomerate, which ultimately pays for services. It is natural to appoint. - Holding company has recorded the cost of service, tax loss in general, and therefore cannot be suggested as a result of the fact that the overall tax loss has not occurred. • District 7 Office Decision Date: 27.01.1994 Original No: 1991/3900 Decision No: 1994/256 "The current account between the company and the company is a financial service of financing the current account between Ltd. Shti. The decision was lifted from the covert claim of profit, which is that the company, which is believed to be being distributed by the company, is based on the fact that the interest that is calculated in one's favour is the expense of another company. The decision also stipulates that the VAT history will be removed from the bank. As the above statements show, Koza Holding A.Ş. regulations show that the joint expenses of the entity, which is also being used to use the loan from the bank, are also being used by the bank. The decision also stipulates that the VAT history will be removed.

It did not create a covered profit by taking invoices as incomes, not causing tax loss in the account. The total cost of 695,679,53 TL, which is reflected in the concrete document, is expressed in joint costs, and is reflected in the table, not in any other ulterior motive, but in a total misreading. The amount of costs in the costs is understood by 0.03. The reflective of joint costs in accordance with legal legislation has not caused the indictment to reduce the assets of the companies that are related to the entity. Therefore, all the claims of the SPK (such as the SEC) in the reflection of expenses are allegations that there are no legal basis for any legal basis for the costs.

3.213 C.E.O.D. VERGI USUL KANUNA CRIME

OUR AGREES IN THE OPEN:

The two main elements necessary for crime in criminal law are perpetrators and verbs. The violation of rights carried out by the perpetrator is the legal reason for the criminal law. To commit tax evasion, the verb must first be the perpetrator and then the verb must be the verb. Then the investigation of whether this action constitutes a violation of rights is a constant, and the verb is a violation of the law. The first act of the first group of verbs in this column is to do accounting and accounting and account fraud. The second action in the first column is to open accounts for people who are not real or are not relevant to the transactions. Another action in the first column is to keep a double book. The material element of the crime is to be kept and preserved according to VUK provisions. The account and transactions that should be recorded in the required books are recorded in other books, documents and other registering environments. The legal element appears as a natural consequence of the legality of crimes. The legal element, in its simplest statement, is to simply follow a recipe that is considered a crime. A move that constitutes the criminal crimes of trafficking is a direct match to a penalty threat in the law. The element of violation of the law is that there is no reason why the legal order should make the action legal. The spiritual element of the crime is the spiritual connection between the person who performs the verb in accordance with the legal type. The verb cannot be considered as a perpetrator without the existence of the spiritual element. The spiritual element is the imperfect element of the verb that performs the verb with another expression. It is his will. In criminal law, irradiation is fundamental. To speak of the spiritual element, there must be a perpetrator who can act in a flawed way. The spiritual element is located in two ways in criminal law, in a deliberate and intermittent. As a Kast rule, it is a necessary factor for crime. It is one of the main factors in tax evasion crimes carried out in the VAK md.359.

It is not possible to impose tax evasion crimes in the context of the moral element of crime. It is the spiritual element that determines the crime of tax evasion. While not defined in the purpose of the VAK (the purpose of tax tax tax tax tax tax tax policy) is expressed as a tax loss of the state.

1-Prepared Tracks

When the indictment is reviewed, the following evidences have been filed against our clients on charges of opposition to Tax 213 and each one of them is required to be punished according to the motion of the motion. When the indictment is examined, the seven reports are mentioned as evidence that my clients have been acting as charged.

1- Koza - 0909.2016 History of İpek Holdings and 2016-A-1707/23 Tax

Crime Report

2-Coza Gold Enterprises (A.Ş.) 26.09.2016 History and 2016-A-1707/35

Numbered Tax Crime Report

3-İK Academy of Education (A.Ş.) 26.09.2016 History and 2016-A-1707/34 Tax

Crime Report

4-Cola Gold Enterprises, 10 .03.2017 History of the Institute of the United States and 2017-A-1707/11

Numbered Tax Crime Report

5-Coza Gold Enterprises, 10.03.2017 History of the Institute of the United States and 2017-A-1707/23

Numbered Tax Crime Report

6- Özdemir Antimuan Mines 506.2017 History and 2017A-2623/49 Tax Crime Report on Antimuan Mines

7- Koza-Ipek Holdings As.Ş. 0506.2017 History and 2017-A-2623/43

Tax Crime Report

1- Editing False Documents and Use them on purpose

Filine Relations (in accordance with Article 359/b of VUK No.13). Koza Silk Holding A.Ş. . . . . ., the holdings' billing and holdings' records and statements on the books and statements of the holdings, though the newspapers were not actually submitted to the holdings, and the holdings's receipts were held in the amount of 5,239,475,52-TL. As a result of his reflection, VDU No. 213 claims to have committed smuggling crimes under Article 359/b (Nation No. 1)

B. Himmedede was given a tender for construction of the Gold Mine Facility, which was a full fictional contract for construction, which was given to the HK Academy Construction Agency, the institution of the contractor, but was originally charged with the cost of building the Koza Gold Enterprises, despite the fact that the building was done by the CDC, over the cost of the book, which was reflected in the books by the A.C.A. The entire bills, which are due to the total cost of the construction of the property and the cost of concrete, are forged, and are also being transferred through the IK Academy Construction Agency, which is 100% of the university's company for construction of the Silk University of Koza Gold Enterprises, which is owned by the Koza Gold Enterprises, and also a 1712,2013 Investments Foundation for the construction of the Silk University in Himdede. The amount of investment under his document is well over the amount of actual bills, which is well overrated, and the amount of investments that were declared to be not reflected under the 32/A Article 32/A of the Institutions Tax Act is not paid by 50% of the Tax on Institutions (2 and 3 Report) C. The taxpayers' food donations to the association or foundations to prevent abuse of their food donations to the purpose, which the institution has bound to some rules in 2013, in order to make it clear that food benefits from food banking are not acceptable directly or through other organizations; in this case, the taxpayers' tax benefits during the 2013 account. The use of such food packages is intended to be reduced from the institution's earnings and pay less taxes by saving costs for expenses; the claim that the food clause donation, which is one of the conditions of the legal arrangement, is to be made into an association or foundation, as if it had actually submitted a food package to the Koza Silk Education Health Services Foundation, although it did not deliver food package to it. (Reportations 2, 5, 6 and 7) d. The claim that the taxpayers organized 35 false expense compasses, introduced in 2013 and 2014, about the purchase of small animals, and used these documents knowingly (the 4th Report)

2- Use Misdirective Documents With Optimistic Result

Even though the Fiiline Relations Tespits are related to services in the following calendar year, not to the calendar year, some of the bills in the table shown in the IDDianame content, but also to the type of bills that are in the 2014 section of the two bills that are the price of transport of the ore, ▪F.Farki .Farki .Farki , which is the type of bill that is being written in the following calendar year, and on the following year, the bill is written on the following year. The report (2) where the expression is sealed with a daxyl

2-SULLE CONTROL OUR ADMITIES

A. The principle of equality has been violated by the judicial and administrative investigations involved.

The principle of discrimination has been violated in Article 14 of the Constitution and Article 14 of the eligibility Act of the eligibility Act of the eligibility Act. The aim of the principle of equality is to ensure that those in the same situation be kept in accordance with the law, and that those in the same situation be held under the same law for no reasonable reason. In short, equality means that everyone in the same situation should be subject to the same rules and to different treatments in the reports taken against clients in the concrete cases, regardless of their language, race, gender, political opinion, philosophy, religion, religion, religion, religion, or belonging. Many issues will be seen to be presented with misdeeds. The principle of law and legal security has been violated. ▪ According to Article 2 of the Constitution, the Republic of Turkey is a democratic, secular and social law state based on basic principles laid down in respect of human rights, on the basis of Ataturk nationalism, in the understanding of peace, national solidarity and justice of society. If not, the rule of legal security is at the top of the rules. The rule of law is that everyone knows the rules of law that they will be subject to, and that they can be able to put their attitude and behavior in order. The prerequisite for the rule of legal security is that the state will abide by its own laws. The lawmaker, as you know, is that he does what he does at VUK 367. The regulation has separated the trial of tax crimes from the general procedure. The reason for this separate procedure is explained in the grounds of Law 5815, which first added to the VUK: ▪The legal right to criminal acts of criminally motivated by civil law is linked to the citizen's financial security agreement. The financial inspectors, Accounting experts and their counterparts and the bookmasters are linked to some records. The court has been given a reason and an explanation of the financial penalties for the investigation and the authority of the justice device, which is subject to the examination and authority of the court's criminal justice device, which is also necessary for the court's review and the prosecution to report to the prosecution as well as for the prosecution's consultation of the court's investigations and the prosecutor's investigation of the alleged fraud tax crimes. It is stated that the reason for the general departure of the procedures, as seen, is linked to the legal safety of the lawmaker . . . the financial security of the state. The regulation is therefore intended to protect the citizens' legal security. However, in concrete cases, all the books, receipts, receipts and financial records are available in the employment and addresses of our clients. It was placed before the prosecution and the coroner's examination, reports were taken and then sent to the Tax Control Institutions to be examined for tax evasion. This is the same thing in the indictment; in the Koza Silk Holdings in 01/09/2015

All books, receipts, receipts, and receipts are stated in the search of companies, and all receipts and receipts are submitted to the head of the Tax Control Board, as a result of the examination of the report made by the expert's committee. While it should be sent, the prosecutor's office has been given the authority to investigate and investigate through police officers, through experts and experts, to receive reports and to be sent to relevant institutions. Therefore, the authorities and tax agencies of the tax evasion crime have been exceeded in the matter of investigating and collecting evidence. The evidence is collected in violation of procedure and law, and therefore the principles of legal and financial security have been violated. C. The principle of the individuality of crimes and sentences has been violated. My clients are not perpetrators of the alleged criminals. Firstly, we must be clear that our clients are not perpetrators of actions that are alleged to have been committed. The principle of the personification of the criminal and the criminal and the criminal offense has been violated. The tax collectors and tax collectors are tax collectors. The tax collector is the person who does the tax and the tax-paying duties for his tax debt. To be tax collector, the tax-paying event was committed in his own person and the tax debt was paid in his own possession. The tax collector is the tax collector against the tax office (VUK M.8/IV). The third person who is charged with doing financial/sing for someone else's tax debt is also responsible for the tax duties. At this point, the tax collectors and the responsible are responsible for the personal principle of punishments against the fact that they are responsible for the penalty. The Article 38 of the Constitution states that "the responsibility of punishment is personal" according to the subtext "personal," but only the perpetrator must be punished. The perpetrators of crimes of trafficking, described as criminal charges, are only to be real people under the basic rule of criminal law (the principle of the personality of the prisoners), which is the perpetrator and subject of the tax law. The approach is not possible in these crimes. The criminal sanctions can be applied to "only real people, while administrative sanctions can be applied to corporate persons." In this case, if the taxpayer becomes a legal person (in this concrete case, the anonymous company) the administrative tax sentences are cut off for the person referred to to the criminal court; however, the tax sentences are issued to the criminal court. The person will be the representative who knows the details of the crime and is involved in its formation. A decision by the State Tax Prosecutor's Offices has expressed the intention of committing the crime verb for the perpetrator. "Kast, as a verb for purposeful action of the verb, while not thinking of an unfair, consequence, while not knowing the consequences of the verb, is a violation.

And it is defined as a cause for this unjust consequence, not taking the measures required by the maslahat, that the punishment for those who commit these crimes is also considered to be the material owner of the verb until it is firmly and in practice, until it is otherwise ineffective. The Court of Appeals shall be ruled on "the person who is in charge of the sentence, not the legal representatives of the crime, but the representatives who know the details and are involved in the formation of the crime." (Judge 9.CD., 25,01.91, E.1990/4303, K.91/238) The cover or destruction, the falsifying or the falsifying document of the government, etc., and if the actions of the legal people are carried out, those who commit these verbs will be punished with prison sentences. The companies that are alleged to have missed taxes are the property of an anonymous company. However, management and representation are made by the board of management and representations for anonymous companies. The main contract can also determine whether management and representation will be divided. It is also possible to leave this administration and representation to someone outside the legal entity. If there is no law on representation in the main contract, the administration and representation board shall be held. In this direction, the punishment for trafficking crimes is considered to be carried out by the management board. The subject must be determined that he has entered the field of duty. The representative who has not been charged with the charge of duty and the criminal act is not taken, and "the person in charge of the company's representation has been investigated and concluded that he is the judge's legal status." (Y. 9 CD., 23,01,1991, E.89/4277, K.1991/175). My clients have been admitted as perpetrators of crimes alleged from the very beginning, charged with crimes they did not commit, charged with no crime, and if there is a crime, they have been charged with a crime, not directly against those who committed it. In this way, the principle of criminal prosecution has been violated by the principle of character and personality of criminal prosecution. As it is known, under Article 36 of the Constitution, "Everyone has the right to a fair trial in front of the judicial authorities, in accordance with the legal means and means of benefit." The article titled "Freedom of rights and defence." It has been added to the right to a fair trial with the Constitutional Amendment in 2001 and has been made a constitutional principle, under the principle of fair trial, "No one has been given the right to be judged again." "The rule of the natural judge" in this article entitled "the legal judge's principle" is a more general guarantee, which is the only legal guarantee.

The court of which court to prosecute for tax crimes, which is which court is to be appointed and which is to be appointed as the official and the authority of the court. Therefore, the court of law shall be determined according to the general provisions of the 1-20th md of CMUK. According to Article 11 of Law 5235, the cases and cases left out of the duties of the judicial and criminal courts are considered by the criminal courts. The main court of criminal courts is the general criminal court. The 12th article of the same law is the area of the heavy criminal courts. (m. 158) Conspiracy (m.148) of the Turkish Penal Code, loot (m. 250/1 and 2) of the Turkish Penal Code, fraud (m. 204/2) of the official document (m. 158), fraud (m. 161), fraud (m. 161), fraud (m. 161), crimes defined in Sections 4, 5 and 6 and 2), and crimes in Articles 318, 324, 324 and 332, and 12/9 (m.1/9) in Articles and 12/9 of the Turkish Penal Code, including Articles 318, 324 and 325 and 325 and 325, and 12/4/9, and 12/9) Heavy court courts of punishment are charged with cases brought against the people brought under the Anti-Terror Code 3713 and for the cases brought against them in connection with life imprisonment, life imprisonment and more than a decade in prison. The provisions of the Supreme Court and those to whom the Court and the Court of Justice shall judge are the provisions of the military courts and the decisions on the duties of the military courts. The charges of tax evasion are sealed. Thus, tax evasion is not a criminal offense that is part of the criminal court or the Anti-Terror Law, and in any case, it is a case that should be held in the criminal court. In light of these statements, the case against my clients should be filed on charges of tax evasion should be filed under normal shots, but then it should be brought to the ground in criminal courts. Under extraordinary circumstances, the case is being filed in a criminal court of terror and the establishment of a criminal court which would violate the right to a fair trial in the Constitution and the EUHS, which requires that the current court be sent to the criminal court of the authorities and the officers in charge of the case, as per the terms of the CMC 3 and further provisions. This case is being filed for tax evasion charges against the current case.

- To the court of justice and justice.

We're going to have to get you sent.

Tax crimes reports, conditioned criminal prosecution, must be reported again by a decision not being legally acceptable, which has not been passed. (The conditions of the prosecution have not been met.) Normally, other criminal cases of investigations are different from the way they are being investigated in tax crimes. According to Article 367 of the Article 367 of the Constitution, the general criminal investigation has been separated. can be:

1-Anybody who committed a tax charge

The police can inform the police (police or gendarme) or the management of property or directly to the Ministry of Finance's central or rural services.

The administrations must report the situation to the Finance Court in order to investigate the situation. The Finance will conduct the required examination. If there is a crime, the tax-water report and it will report it to the Republic's prosecutor in accordance with its proper manner.

2- Sometimes tax crimes, tax reviews

It can be revealed during the period. (Mostly that's what happens.) In this case, the accountants, Finance Inspectors and IRS controllers and their assistants and interns report directly to the truth, while other study staffs report to the Public Prosecutor's Office in charge of the Co-operation or the Director of the District of the Incomes. (VUK)

367/I).

3-But tax crime, in any way,

If the Public Prosecutor's Office has informed the public prosecutor's office of this matter, the Public Prosecutor's Office will immediately request a review of the tax office (VUK 367/II) with no action. (VUK 367/II) According to the rules set by the Finance Ministry, the report issued after tax examination will be referred to the Public Prosecutor's Office. If a tax charge is considered necessary, the tax review report and the tax report shall be filed. This report, under the name of tax crime report, contains the opinion of the tax reviewer (mytaste). Therefore, this report is the condition of the sentence. The sentence is called the law of the court. However, when the investigation is examined, it is called the requirement of tax evasion and tax evasion. The investigation was not launched by the tax agencies and the authority. As the indictment stated, all books and receipts and receipts and reports of the report conducted by the financial records of the Koza Silk Holdings were seized by the Republic prosecutor's office in the search of the Koza Silk Holdings in 1:09.2015. The tax enforcement agency has been sent to the Tax Control Board for the purpose of determining whether any irregularities were committed within the scope of Tax Usul Act 213. This is how the current investigation is reported against the procedure. The prosecution must first submit a matter of authority and authority of the tax offices to these institutions, while the books in question are required. The police have been wrong to conduct and investigate through the necessary experts, to receive reports. The above tax crime report is a requirement for a prosecution. The absence of this condition would prevent the prosecution. Therefore, this report should be legal and objective in accordance with the VUK provisions. We think that it should be re-reported in accordance with the law. f. The evidence that is fundamental to their reports is collected in violation of the law, and as it is known, the rule of non-law evidence is not being used in the sixth amendment of Article 38 of the Constitution.

In this case, the evidence obtained against the law will not be used or taken without the opinion of the arguments or the arguments of the defence authorities or the evidence against them. The first condition of using a find as evidence is to be obtained in accordance with the law. The tax-based way of tax-searching the law, and also the provision of the sentence against the Tax-Subjected and Tax-Subject Act. The court shall consider whether the laws of the Criminal Court shall be carried out in cases that are not found, but the provisions of the Criminal Court shall be carried out (VUK m.147) in case of search. The legal value of the evidence obtained if it is found not followed in the search is the legal value of the court's case. It will not be. The detailed rules of tax search (VUKM.142-147) will not be used to prove tax evasion. As explained in detail above, all books, receipts, receipts, financial records were confiscated in the firms, and before that, the prosecution has been seized, as they were explained in detail. The prosecution has conducted expert examinations, reports have been taken, but after the tax evasion reports must be filed, all the books seized in the search of companies within Koza Silk Holding in the Koza Silk Holdings in 01/09/2015, the bills, the bills, as stated in the indictment, in order to ensure that this mandatory prosecution is carried out. All notebooks and bills on the report made by the expert on the financial records and the financial records were sent to the Chairman of the Tax Control Board. Thus, the evidence was collected against procedure and law, as authorities and officials of the tax-trafficking agencies overturned their authority to collect evidence in terms of tax evasion crimes. Dr. Ersan Şen ., published online in the Vergi Usul Act, has given the authorities and authorities from VDU m.142 to 147 , the authority to search and telkoyma , to regulate tax crimes reports, as described in the detailed article "Investigation and Handicrafted." The tax inspector, the general judicial branch (police and police) is well-known for those who are appointed under the name of inspector and controller. It is understood that the special procedure is defined when they can search and conduct search and hand-held documents to obtain the necessary information and documents, and so on. It cannot be used by someone else, who belongs to tax workers above. If they have done a search and seizure with such intent by the law, then the evidence cannot be used in tax crime reports. To be more specific, VUK m.142 , the evidence that, in action of the report and the investigations, is found that a taxpayer is tax evasion. The search can be conducted in the presence and the presence of other individuals who are associated with the perpetrator or trafficking, which must be carried out by the ruling of the magistrate of 142 .

According to VUK M.143, the notebook and the headshots found and needed to be examined should be determined in a detailed report, when the search is conducted, or for any reason, the date of this report, if the document is not possible to identify as the number in the file and file, the book and the certificate required to be examined, and the certificate required to be examined. It is necessary to be placed in a safe place or transferred into a circle in bags. The place where the notebooks and headshots are placed is also sealed by the searcher and the exact seal of the recipient (signation) as well as the location of the hand-held and the location of the bag, and the place where the charge is placed, and the location of the bag, which is in the presence of the representative, is detailed, and the location of the owner of the hand-held be opened. The report shall be submitted to the statement. The search, the hand-held, and the procedure followed by the DU m.143 are organised. The investigation which was carried out without compliance should not be considered in the form of a legal and illegal evidence.

2 EASASASAS AUDIENCES

A. The legal elements of crime are not created. My clients have no intention, no will and no intention of criminalization, no tax evasion. To make the alleged trafficking of our clients a crime, the moral element of crime must be realized. Without the existence of the spiritual element, the verb cannot be considered a perpetrator. The moral element is the other verb that acts in a verb that acts in a verb with a verb. It is his will. Precision in criminal law is fundamental. To speak of the spiritual element, there must be a perpetrator who can act in a flawed way. The spiritual element is in two ways in criminal law, in which he is incarcerated. As a Kast rule, it is mandatory for crime. Tax trafficking is not an instalment of tax evasion crimes. One of the elements is that the fact that the alleged crime of using false and misleading documents is a very important thing because the fact that the verb can be described as a crime is based on the expression "knowingly" and that this "knowing" is not mentioned in the grounds of law nor in any legal source and is not mentioned in the application of tax administration. The fact that the judiciary has a quality based on the courts. The fact that the perpetrators who have been identified as false and/or misleading documents among their documents are guilty of smuggling and that these criminal charges are committed is tied to the existence of the spiritual element. The intent of the establishment of the crime in Article 21 of the Turkish Penal Code depends on the existence of the criminal element. It is a deliberate and voluntary fulfillment of the ruling. The income administration adopted the principle defined by this sentence by administrative interpretation and adopted it with the Article of Tax Act 306 series.

In a concrete case, clients are not meant to commit an act like tax evasion, nor are they capable of tax evasion, nor are they in economic and social situations, which is:

1-There are many reasons for tax evasion.

Perhaps the most important reason for making more money comes from the motive, , to become more rich, to be more of a rich person, to have more interest in the greed, , to have more profit, to have more interest. The person who has such a personality does not, of course, help others. He does not participate in social responsibility projects. No and stays away from the acts of misdemeanor. If the accused is able to complete the amount of tax he claims to be missing, he will be able to pay the amount of tax. If there was a person in the tie, he shouldn't have made the donation presented above. The issues expressed in the 2-proposal as a crime have nothing to do with the defendant, since these transactions may have been caused by some errors caused by the negligence or instalment of the employees who carried out the accounting transactions. My client has no idea of these actions. No, he can't be expected to be. It is not possible that the vice president of the board, Jafer Tekin İpek. There is no such order, no way.

3- The defendant is being obtained by alleged actions of the client

The magnitude of the material interest, the monetary value, will be the most important data on whether or not he committed the crime intentionally, so the amount of tax is missing through the false or misleading document, which will be a key factor in whether the verb is intentionally processed. More importantly, the proportion of the amount and the volume of transactions in the document is the ziyaa by this document. The amount of tax he was visited on will be the most important evidence of whether the verb was intentionally processed or not. In general, the number of unsanitary documents (the surplus or the lack of this number) will also highlight his quality of . Details on this subject are below. The frequency of any recursive event is also significant. The height or proportional size of the business in total processing volume is usually considered a co-equipped when those transactions are not done intentionally. The number of counterfeit bills and the amount of the amount of the operating activity are in total volumes can give me an idea of my client's intention to use only on purpose. In the concrete case, the volume of my client is very large and dense. Of the tens of thousands of transactions and documents found in their businesses, there is only a limited number of transactions and documents, which are not even criminally motivated by the fact that the amount of non-substantiated amounts are on the agenda and charged with it.

The most important indicator of my client's intentional failure and therefore the lack of moral element of crime. Even if he is a criminal, he is not the perpetrator of these actions. It is not actually possible. There is no correlated, there is no drying between the perpetrator and the crime. Therefore, the material element of the crime did not occur. As the indictment states, the Koza Silk Group is basically the Silk Group, as the case states, is the Silk Group of Silk Group, is basically the case of the case. It refers to dozens of capital companies, one foundation and a private university that his family owns directly or indirectly. It is a separate area from gold mining of companies within the Koza Group, energy, food, media, IT, insurance, Construction, supply, tourism, travel sectors. The defendant acts only in violation of the law that is alleged to have been made. He is not a person with signature or knowledge. He is not able to be aware of the transactions and actions. He is not responsible for accounting transactions. He has not been ordered, nor has he been instructed to do so. He does not have the title of advocacy. On the contrary, he does not always act particularly delicately and meticulously in accounting and tax processing. He has given instructions that he should, that he has employed the professional/responsive staff, that he has performed his duty as a supervisor and supervisor, working with international financial advisers and audit agencies. He cannot be aware of the thousands of jobs and procedures conducted daily in the client, Holding and 22 of his own 22 institutions. And he employs dozens of professional employees who specialize in his fields. So the actions of these professionals in holding and operating businesses, trying to be held accountable for all kinds of jobs and transactions and ultimately, is against the general principles of the law. The criminal trial is based on material law. Study the financial truth. If there is one, he tries to find and punish the real criminal. And the sentences are personal. They cannot be held responsible for the actions of another alleged to have committed. They cannot be convicted by reading or convicted. They must be proven by evidence of any kind of doubt, without certainty, perfidious, concrete, mental and scientific. C. witness statements based on tax crimes reports do not represent the truth. It is against the law to accept these statements as witness statements.

First of all, we declare that we do not accept the testimony and statements presented as evidence in the case. Under what circumstances, and how were their statements taken? The statements of the relevant clients, as seen in these witness statements, were not taken by the Prosecutor's Office or the police, these are not by the security coordinator of the company under the rule of the individual trustees. These witness statements have been made clear to the tax inspectors on the basis of tax statements as well as legal statements. According to the CMC M. 43 et 169 ets, the witness is legally informed and will be heard by whom and who. It is also arranged by the VUK and the relevant tax review notifications that the tax inspector will receive a witness statement. Nowhere is it possible for a company security coordinator or anyone to take witness testimony. It is not possible to have evidence of such a statement. Instead of destroying evidence obtained against the law, it is against the law to be based on a tax report and referred to as a witness testimony in the indictment. We request a retake of their testimony before the court. D.We need objective examination of documents and signatures alleged to be false through independent institutions and institutions. On documents and signatures of the relevant individuals, which are used to commit the alleged crime of the defendant, and on the alleged forgery of the accused, the following is the collection of signatures and writing samples in accordance with the procedure and these are the following. Without a comparative examination of independent and neutral institutions, preconception and the admission of these documents are false, and the client's accusation is against the principles of law and judgment. The content of these documents is not only subject to the truth, but should be legally supervised.

3- Our Defenses in Charge of the Prepared Crimes

We present our statements and defenses in each report in particular, after all our general statements against tax crime. First of all, one of the perpetrators of alleged crimes, who is concerned about the issue, will not be a client, and then, in each tax crime report, technically, according to tax law principles, the reports prepared were fundamental and that there was no crime in the middle. We'll make statements.

The principle of character of crime is one of the most important principles of material criminal law. The rule is that a person can be held responsible for the actions he committed. In crimes alleged to be a legal identity, the perpetrator is not necessarily the perpetrator of the true perpetrators. As a matter of importance, tax penalties for tax violations are issued in the 333rd Article of the Tax Act, titled the Responsibility of the Taxes Act . . . . the sentence of the 10th Article of the Law on Taxes of the Legal Representatives is applied on tax penalties of the 359th Amendment. The sentence prescribed for these verbs is passed on those who commit these verbs on Articles 359 and 360. The sentence of the same law is taken on the same Article 311. The tax fines (payment and irregularity penalties) and other penalties are imposed on those who violate the laws of the tax law. The principle that tax sentences carried out within the legal clause of the legal person will be issued in the name of the persons, but the trafficking sentences prescribed in Article 359 will be imposed in the name of those who committed the verbs. This is the principle that the Tax Act is adopted in the Tax Code. The punishments are also required by the Supreme Court's executive judgment on the matter, as we have studied the Supreme Court's Supreme Court's ruling that the perpetrators of the crimes of trafficking should be identified. For example, the 19th Criminal Office of the Court of Appeals, 2015/14619 E., 2015/7959 K. The principle of personality of sentences in the decision dated 0212.2015 ruled that the financial evidence of the company's representation should be investigated instead of the company's representation: . . ....the creditor using the books and documents of the authors to compare the books and documents of the business expert has been made to determine whether the bills reflect a true business relationship, not to be considered in doubt. The principle of personality and the lack of the authority of the defendant A. K. to be a partner and to represent the company, the defendants' duties in the event of the event, the business record newspaper, the company's main contract and if there is a business department between them, the company's officials who have issued a decision and ordered the bills in terms of the use of false invoices, asking which defendants or defendants were taken from the bills, if necessary. In terms of the bill, the fact that the bill is required to be investigated for the property of the defendants by the basis of writing and signing, while the defendant's legal status must be determined after the fact-consuming and alleged perpetrator who is actually running the company and using the bills and using the alleged fraud of the accused, The lack of a written decision on the basis of the under-witness report, ▪ The same Department's 2015/4369 E.- 2015/5959 K. decision on the basis of the lack of an expert's report, whether the bills carry the terms of the format of the bills, whose writing and signatures on the bills are taken from, whose statements are obtained, and whose personal character of the statements and the principle of the crimes and the criminality of the crimes, rather than punishing the representative of the company's partner and representative, He has ruled that he should be punished. Despite the fact that the tax technique report mentions the presence of the bills, although there are no invoices or approved samples in the file, the crime is subject to the fact that the bills are brought in and tested, whether they have the conditions of the state of the law, the other legal representatives of the company, F.A. and Y. D. D. The defendant A.C. is a partner in the company, and when it is necessary to identify the real responsible or responsible persons who committed crimes and crimes, the bills and the company's documents must be signed and written on them, the firm's powers to use the bills were asked by whom they received the criminal bills and the conclusion that the legal situation of the defendants should be determined, according to the question of who they received the charges and the results of the charges. Without supervision, decision on their convictions in writing as a result of lack of research, ▪ The decision that we have made in the lower office is made in detail in accordance with the principles of the tax crime detection of the perpetrators (19th Criminal Office 2015/282 E., 2015/8334 K.), ▪The responsibility for tax laws in the Turkish people is in accordance with Law 10 and 13. Article 333 states that the sentences prescribed in Article 359 and 360 will be ruled on those who perform these verbs. If crime, action and consensus are not carried out, responsibility is the burden of the division of the authority of representation, based on the principle of the sentence, and the limits of the charge are taken into account, and the extent of the charge is known and the extent of the charge rather than the figure of the crime. But in any case, the validity of the defence and phenomenon of legal representatives, staff members, who do not know their verbs when they are being processed; the operational area of the legal person, the density of communication and resources, the organisational structure, the size and structure, the number of staff, the task distribution, the capacity, the possibility of independent movement, the financial body, property, the property, the property, the possibility of independent movement. The assets, the vault and the bank presence, the nature of the verb and the subject, should be evaluated and concluded by consideration, thus reaching accurate and just conclusions and conforming to the principle of the individuality of punishment.

The criminal responsibility of the representative of the verbs committed without the request, will and approval of the representative is unacceptable. With that dignity, the public knowledge above will not allow the material truth to be determined without doubt and the fact that the action was committed by the accused in any way, without any doubt, without any certainty or convincing evidence, in order to determine the billing itself. Whether there is a distribution of tasks, whether or not there is a specific investigation of which 88 false bills were arranged by whom, who are being billed, who are the witnesses to the bills taken from whom, based on legal and commercial relations, and whether they have information or documents concerning them, the fraud and service of the defendants in the private document. The Supreme Court of Criminal Court of Justice, which was issued on charges of abuse of trust, was issued on the basis of 2008/321 and is currently registered in the Court of Appeals' 2014/11373 case, which was brought together by the prosecution to be reviewed and examined, and if that is not possible, the summary of the case file will be transferred into the court's transcript, and the summary of the approved samples will be filed into the file. Then all the evidence collected together should be appreciated by the legal circumstances of the defendants, but the lack of prosecution and insufficient grounds for the verdict of conviction on the defendants are a method of determining the direct legal representation of the actual perpetrators of the verbs, as it is clearly stated from the decisions taken above. It is not possible to be able to be able to determine who the verb was committed by, but it is understood that the validity of the defence and the fact that the legal representatives did not know the verbs of the staff at the time of the execution. If otherwise the case is determined, the legal representatives will be held accountable for the verbs. Although their cases were such a sarih, the tax crimes report on Koza Silk Holding Asş and other group companies claimed that one of the alleged perpetrators was Hamdi Akin İpek and his deputy, Jafer Tekin İpek, the head of the company's board of directors. Only in the report on the CK Academy of the United States report on the alleged perpetrators were Ali Serdar. Hasırcıoğlu, Orhan Selçuk Hasırcıoğlu and Şaban Aksöyek are alleged to have participated in the tax crime report. However, there has been no detailed and definitive evidence that Hamdi Akin İpek and Jafer Başin Başın İpek have been involved in the crime detail and are involved in its formation. In fact, there has been no detailed and definitive evidence that the tax crimes committed by group companies have been committed by the perpetrators or allegedly. No evidence has been given that their associates are the ones mentioned. Furthermore, as the Supreme Court has highlighted in its proceedings, the legal representation's work and location of the legal person, the field of communication, the area of the legal person's work and location.

An assessment of the density and resources, organisational structure, size scale, number of staff, task volume and capacity, the possibility of independent movement, financial structure, assets, safes and bank assets, the nature of the verb and subject should be concluded after such very important statements. We also present our objections to the perpetrator's identification:

1- Koza Silk Holdings Inc. Tax Crime Reports (7.1)

The report 2016-A-1707/23, which has been issued on Koza Silk Holdings, claiming that the bills to the Koza Silk Education Health Services Foundation as a food banking firm were false, and the receipts to the bought newspapers, have been reported as a guilty client. As we have placed above, the direct appearance of representatives of the legal person as perpetrators is contrary to the Supreme Court. The actual perpetrator of the verb must be identified by the investigation. He has paid $100m in tax for institutions in 2011, which has been claimed to have been forged in our defense against the alleged false document editing verb. In it, 550,000,000 euros (550 million) commercial balance sheet profits, from İzmir to Kayseri , from Silver Hall to the very large number of staff operating in the Koza Group Holding company, which has paid a total tax of only 0.05% of the company tax, claimed that the sales bills of the food supplies he received were forged by the Vaqfa, claiming that the sales bills were counterfeiting the amount of the company's company's company. And to claim that this verb is the work of one of the two top executives, the defendant, is not in line with the usual flow of life or the business life. When we take the criteria of a top executive such as the organisational body, the size and structure of the company, the number of staff, the above-level operating area of the court, the operating area of the corporate person in the business and location of the above, the criteria of such a large company. The tax inspector who claims to have made such a matter is required to prove this argument in accordance with the general law rules and especially Article 3 of the Tax Code. Because he is remembered in the article of economics, commercial and technical matters or in accordance with the specific nature of a situation that is not normal or not acceptable. The statement of Ayvatlar village Mayor Hasan Hussein ATAS. In any of these statements, the defendant Jafer Tekin İpek Ýk Ýk ıp Ýk .

On the contrary, Mukhtar has claimed that Mehmet ERTİT (EGİT) had signed his empty delivery reports. However, the tax inspector accuses the client, who is one of his senior executives without adding any data or comment on whether or not this person or others were guilty of the alleged crime. Even though we assume for a moment that these crimes were committed, these are committed, the accused is still guilty of the crimes. It is not possible to admit that it was committed by Jafar Tekin İpek. The report on newspaper purchases states that the holding was originally run by the Executive Board and the Vice President and the decisions were taken by the same executives. The same executives claim that the price of newspapers should be billed for holding the company. However, there is clear and definitive evidence of this claim. The indictment against the defendant is not even a data or comment that the alleged perpetrators of the alleged crimes, beyond the fact that the tax crimes report was included in the same.

2- The Gold Console Enterprises Reports on Tax Crimes

In all three reports of the three tax crimes against Koza Gold Inc., one of the perpetrators of all alleged crimes was the vice president of the company, Jafer Tekin Silk, without following the principles found in law and high court proceedings. However, the tax crimes report mentioned, the accused, Jafer Tekin Sek, was alleged to be the perpetrator of the crime, and the representative who knew the details of the crime and was involved in the formation of the accused, There is no evidence that there is detailed and definitive evidence that there is. In fact, there is no evidence that one of the alleged perpetrators of tax crimes committed in the Koza Gold was the defendant. Our objections to this matter have been placed below as of every tax charge. 2.1.1003.2017 Date and Tax Crime Report 2017-1707-23 The report on the fraud of the bills provided under the scope of the court shall show our clients as perpetrators of the crime, without adding any data. However, the actual perpetrator of the verb must be identified by the investigations. Furthermore, as the legal representative's position is highlighted in the Supreme Court's statements, the area of the legal person's work and location is the area of the business and the capacity of communication and the organisation format and structure, and the structure of the organisation. A assessment of the size scale, number of personnel, task-delaying, job volume and capacity, the possibility of independent movement, financial structure, assets, safes and bank assets, the nature of the verb and subject should be reached, as we have explained in detail in our defence over the four years. The taxpayer is operating in a large area of higher staff from İzmir to Kayseri, from the Silver House, which has a profit of $2.178,000,000 (two billion and seventy-eight million) in the four years.

It is not in line with the usual flow of life or the commercial life of a defendant, who claims that the sales bills of food supplies he received were forged by the Foundation, so that he would not pay a tax of only 0.75 percent of the corporate tax he paid in total. When we take the criteria for the work and location of the legal person, such as the operating area, organisation style and structure, size scale, number of staff, such a large company, it is concluded that it is not possible for the top executives to personally or to instruct such a small operation. The third article of the law has not been proven, since the article referred to as the third article of the law has been ruled that if a normal and non-constitutional situation is alleged by the nature of the action or by the nature of the action, the evidence is the party's. However, no data has been found on the client, not the slightest evidence of this, much less than proving it. There is no data or comment that the accused, who was mentioned as the perpetrator of crimes, is not included in his reports. In any of these statements, statements were made from the heads of the chiefs and other persons involved who were seen as receiving aid to prove that the bills being paid by the tax inspector were false. The name of İpek is not mentioned. The e-mail correspondence mentioned in the report and the alleged evidence is not mentioned in any of the above executives. However, the tax inspector has listed the charges as a criminal. Even if we assume that these crimes were committed, the accused, Jafer Tekin Silk, is not mentioned. It is not possible to admit that it was committed by 2.2. 26.09.2016 History and the Tax Crime Report 2016-A-1707/35 (2) Report claimed that the documents issued by the CDA A.Ş., which was issued to the construction of the Hemmedde Gold Mine Facility, were forged, and Koza Gold Enterprises were also used by the A.Ş., by placing these bills in the books. (2/1) The fact that the perpetrators of this crime were not committed, he was also charged with a charge of assault. As for the perpetrator's identification, he was given a small piece of evidence that the alleged false document used in his tax report was committed by the defendant. The court's ruling states that the defendant will not be allowed to be directly identified as the perpetrator because he is the vice president of the company.

Another alleged issue is that bills issued during the 2013 account that food supplies were delivered to the Koza Silk Education Health Services Foundation to be donated to those in need of assistance by Koza Gold Enterprises, the Coffer Tekin, a former member of the company's board of verbs, is alleged to be false. The tax crime report, which cannot provide a single evidence that the client has been able to perform or commit these verbs, as we have stated in the article against the same claims, and the indictment, which was referred on the basis of this report, is completely contrary to the principle of the crime, the Supreme Court of Appeals, for example, in the report, the inspector wrote about the matter in the subject. He has applied to the official's statement. According to information we received from the executive employee, he began saying "Ovakik business of the purchase receipts and delivery documents at the time of the investigation, and it has been determined that Mehmet ERGSI (the chief of administrative affairs) and Cemalettin ÇETIN (The Director of the Ovaletin Executives) have been provided for the tax technique report he stated. The tax inspector has shown this statement as evidence to the claim that the food delivery bills held by the Foundation do not reflect the actual situation, while the same statement does not refer to the fact that the alleged perpetrator of the crime was the perpetrator of the crime, as they were claimed to provide the documents of the surrender. It has been determined before it is done. The amount of assistance and the price of the management of operations are in the budget and below the capacity of payment. The payments do not go to the board. The decision of the Supreme Court shall be taken into consideration in the assessment of the perpetrator, the volume of the task and capacity, the possibility of independent action. If it is made to appear that a donation under the authority of the management of the business is not made, then what is normal is that it is within the knowledge of the management of business authorities. The smallest evidence that the company's top executives have instructed in this direction is not in line with the usual course of life when the perpetrator is not present. Kozdere Transport Hafr. Mad. San. and Tic. Ak. and Kozaklılars Transport Hafr. Mad. Mad. and Tic. .Ş., as well as other matters, the verb of this verb was billed as a price difference and the receipts were recorded in the books, so it was a conjuring document verb as well as the other subject, as the client, Jafer Tekin Silk. No data or comment has been included. The perpetrator of a verb which we have submitted to a company in a manner of speaking directly is considered a perpetrator. The penalty for the criminal code is against the principle of personality. 2.3.10.03.2017 History and 2017-A-1707/11 Tax Crime Report (4) Some of the 35 expense ballots introduced by the Gold Inc on the purchase of small animals from various real people were forged, although there was no such purchase, and these documents were forged by the company.

It is alleged that one of the perpetrators of the crimes was accused Jafer Tekin Silk. The number of documents held within a year in Koza Group companies, where the alleged defendant was the manager, is 800,000. Only the Koza Gold company paid $226m in corporate tax in 2013 and 2014. The company's operating area is very large. However, the tax inspector's financial size is very large. And in relation to a process that is almost zero in the volume of work, it claims that the two top executives who are not even aware of these operations are the perpetrators. None of the people the inspector has applied to have information about the expense compasses have given other names in statements that have not mentioned the names of individuals. For example, the text referred to in its statement. Kardashcan says he signed the receipts signed by business manager Jamadtin Çetin . Hal says that documents organised under the operations of a mining company in the İzmir area were not accepted as false by Ankara, and that the company's top executives had ordered it. Even if it were, there was no concrete, conclusive, and convincing evidence that the perpetrators of this crime were actually committed, as a result of the lack of evidence in the Tax Crime Reports that related to the charge of tax technique to commit or participate in the crime of the Koza Gold executives.

3-İK Academy of Education (I.C.) 2609.2017 dates and 2016 A-1707/34 Tax Crime Report (3)

As the Supreme Court decisions have been placed above, it is clear that a procedure to determine the actual perpetrator of the actual perpetrator of the false document from the verbs that constitute tax evasion cannot be implemented directly, and must be determined with certain and convincing evidence of who the verb was committed by the legal representatives, the verbs of the personnel, the verbs of the people. It is understood that the validity of the defence and the fact that he does not know is in order to be considered. If otherwise found, legal representatives will be held responsible for the verbs. However, in the tax crime report, detailed and definitive evidence that Ali Serdardardardar Hasırcıoğlu, Orhan Selçuk Hasırcıoğlu and Şaban Aksöek know the details of the crime and are the representatives who are involved in the formation of the crime. It's not.

The tax inspector said that it was remarkable that Ali Serdar Hasırcıoğlu, who was chairman of the board from 23,02,2012, had no knowledge of the Himmedide Facility tender and construction of the building, and that the work was actually done by Koza Gold Ash and that the false document editing verb was not valid because the statement was held. The statement states that he signed the bill. Even the statement indicates that the tax technique report, which was conducted, contradicted within itself and was against the law. The statement that the board member Orhan Selçuk Hasırcıoğlu, on the tax crime report, had not included a single piece of evidence, was only co-signed on the person who represented the company and was in charge of the institution. However, the fact that a person is identified as the perpetrator of tax crimes committed within that company as a representative, as clearly and firmly ruled by the Supreme Court hearings, is a violation of the principle of personal characterism of the crime, which is considered to be a crime, although at one point the act of fabricating false documents is considered to be a real issue of individuals who are considered to be the perpetrators of this crime. The concrete, conclusive and convincing evidence that he was acting in the verbs has not been established. In addition to the 2016-A-1707/34 tax report, which was introduced on the CDA Academy of the Institute of Justice, the first to be deliberately reflected in the books and statements of the IK Academy of the United States (knowledged use) in the 2012-2015 period, 213 VUK was involved in the trafficking charge of the 359/b article of the article "Transference" and "Transile" in the report. The Coffin Gold Enterprises of the ÜK Academy (ICC) was established by the ÜCCC to provide financial benefit for the sake of the fake bill in the name of the CASC (the less tax payment and secret profit transfer) in 2013-2014, and was the head of the board of the board of directors of Hamdi Akın IPEK and member of the Tax Board of the IPEK, the 367th article in the Tax Act on the IPUL. The charge shall be filed under the terms of the charge. Since there is no special regulation in the Tax Code on Tax Crimes, the Turkish Penal Code shall be carried out. Each of those who co-act in the legal definition of the crime shall be responsible as perpetrator. In the tax inspector's report, each of the people who perform the act under Article 37 of the Turkish Penal Code shall be responsible. The contract, given to the E.R. by the E.C., is originally fiction, the work was made by Koza Gold Enterprises, and the bills organised by the A.Ş., and the planning was forged by Cafer Tekin IPEK, who was chairman of the board of the Koza Gold Enterprises, as stated in chapters 2.5.1.2.5.11. The tax technique report did not even include a subject that could be described as evidence of his claim.

The tax technique report showed testimony that the tender was made by Hamdi Akin IPEK and that the tender was personally taken by the executives of the company, based on the claim that Hamdi Akin İpek had been involved in crime. When we examined the statements mentioned in the report, the first of them was the first of which was taken to the IK Academy of the United States. The first is the purchase of Hamdi Akin İpek. First, the transfer of the approval of the Turkish Academy (İK Academy) to the A.Ş.Ş is related to two (2) personnel from Koza Supply. The tax technique report is considered in the 10th article of the tax report, and the E-mail, which is included in the 10th article of the tax technique report, is related to the contract of Human Resources Officer Tuğçe Çercıoğlu . It is seen in its history that two personnel from Koza Suza Buying Academy are being discussed with Akın İpek (Akın İk) and that details are being presented to the approval of Serdar Hasırcıoğlu. As it is clear, the staff are asked to be approved by the IK Academy of the United States (K). In fact, the inspector used the following statements in his report. The following statements were made by Aliseri Sırişalalal ÇırCılükoğlu who was sent by Human Resources Expert Tuğçe ÇİŞÇİŞİŞÇİncİn to the Turkish Academy of Economics. In addition to his report, Hamdi Akin has converted the approval of İpek (K) to the statement of Hamdi Akin İpek (K) and has shown it as evidence that Hamdi Akin İkın İklek is involved in the act of falsifying documents by the IK Academy (Ş). His approval for hiring people was not approved by ISI Hasırcıoğlu and Hamdi Akın İpep. It is said that only it is detailed with itself. What is more natural than the transfer of the Koza Suzarik Inc personnel to another related company to the manager of this company? The e-mail shown as evidence does not contain the slightest mention of what was spoken to Hamdi Akın Silk. The report, which the inspector claims, has provided evidence concerning Hamdi Akin Silk and Jafer Tekin Silk. In the statement of Ismet SIVRIOLU, director general of Koza Gold Enterprises, we continue to study chapters 2.5.1.5.5.11, the group's acquisition activities were conducted by Koza Silk Supply in a nutshell; in the concrete case, the bidding being tendered, the collection of bids from companies and so on, the chairman of all of the companies, Hamdi AKIN IPEK. Serhan ÜRHAN has been met; the tender offer was carried out by Hamdi Akin IPAK and Serhan URHAN urhan, who, in other words, were not asked to sign the contract because it was not given information to the side of the entity in the entire process; it was not within its own knowledge of the tender firms; it was also stated that the investigation into Hamdi Akın İPAK and Serhan urhan urhan urhan. The Koza Gold Enterprises is about a tender that will be made by the AC, the tenders, the collection of bids from companies and all of the activities that Hamdi Akin Akın İPEK . is being commissioned by the assistant director general of the merkur company, and most importantly, the tender is editing and planning of this is the Hamdi Akin Silk.

It shows evidence of the construction of Hamdi Akin İkın. The situation will be understood at some point if the head of the IK Academy of the Institute of the Union (Ş) is incumbent on the position of the executive of the Turkish Academy. But what is more important than the fact that a person has given a tender assignment for a company which he is a partner and manager of? Obviously, it is not possible to be considered against the requirements of commercial life. It is clear that when this statement was read as evidence of the involvement of the crime, which Hamdi Akın described as being made by the IPEK and as being personally interested in it, the evidence of the evidence was not certain and believable as the evidence was described in the Supreme Court. The report on the subject of the client Jafer Tekin Sek was clearly not accurate. Another concern is that Jafer Tekin and Hamdi Akin are vouching for the IPEK for a steady loan taken by Akbank Institute of the United States (A.Ş.) from the Üsk Academy of Economics (AK). The loan is also clear from the General Loan Convention, which is part of the report, which is not related to construction of the Hemmedde Gold Mine plant, but also to the general loan bond, which is part of the 11th. The defendant Jafer Tekin Silk is one of the people who has planned the fiction tender and therefore participated in a serious charge of fictitious document editing and using documents made by the executives of the IK Academy of the United States. The basis is only for the issues we place above, and these allegations are clearly refuted above, and as a result, there is no evidence of criminal activity or involvement in the Tax Crime Report or the relevant Tax Technique Report, including the HR Academy A.Ş. or Koza Gold Management.

4- Özdemir Antimuan A.Ş. Tax Crime Report (6)

In the tax report on Özdemir Antimuan İş on the perpetrator's discovery, one of the perpetrators of all alleged crimes was alleged to be the vice president of the company, the accused client Jafer Tekin İkkin İkkır. However, in the tax crime report mentioned, the defendant Jafer Tekin İpek was accused of the crime and knew the details of the crime and was the formation of the crime. Details and definitive evidence have not been provided as a representative, and there has been no evidence that the alleged tax offenses in the body of Özdemir Antimuan Asş were named.

The report on the fact that the bills held under the foundation's food banking account were forged, and without adding any data, the client was shown as the perpetrator of the crime. However, as we have placed the representatives of the legal person upstairs, the direct appearance of the perpetrator is contrary to the Supreme Court. The actual perpetrator of the fiil must be identified by the investigations. Furthermore, the Supreme Court has been highlighted in the courts. The legal representative's operational area, the capacity for business and location, the capacity for communication, the manner and structure of organization, the size scale of staff, the number of jobs, volume and capacity, the possibility of independent movement, financial structure, assets, safe and bank presence, the nature of the verb and subject, should be evaluated and concluded. As we have explained in detail in our defence against the alleged false document editing verb, the $317 million tax on institutions has been paid by a company of Koza Group, which has a grossly large number of staff from İzmir to Kayseri, from the Silverhall, which has a total profit of $217 million in the four years. It is not in harmony with the normal flow of life and commercial life, claiming that the sales bills of food supplies he received were forged by the Foundation and claiming that the two top executives were operating in order to avoid paying only 0.01 percent of the tax on institutions. The area of activity of the above the court is not in line with the work and location of the public, which is the area of the subject who is operating in the position of the business and place. When we take the criteria for organisation, size scale, number of staff, it is possible that such a large company would not be able to direct or instruct such a small operation personally. The Ayvat village, which was seen by the tax inspector to prove that the bills being made to the Foundation were false, was helped by the Ayvats Village, which was seen to be false. The statement of Mukhtar Hasan Hussein Atash was added to the report. In any of these statements, the client, Jafer Tekin İpek . On the contrary, Mukhtar has claimed that he had signed his empty delivery logs. However, the tax inspector claimed that he had signed the documents and comments on whether or not this person was the perpetrator of the alleged crime. He blames the client, one of the executives. Even if we assume for a moment that these crimes were committed by the defendant Jafer Tekin Silk, it is not possible to admit that they were committed by the accused. In short, it is contrary to the personality of the sentences, the Turkish Penal Code and the Supreme Court's convictions.

B-every single battle is in the hands of the private government.

OUR AGREES

Our defences against the charges on the charge and on the indictment's tax charge and the additional tax technique report will be placed below. Before we answer these allegations, we would like to present the following information about the Koza Group to the Court's Council. The Koza Gold Enterprises are bought at an estimated $20m in cash and at a total cost of $44 million to Koza Group companies. The Koza Gold Enterprises have been included. When the Koza Gold Company was bought by our Group, it had a one-and-a-half-year business life, with 180,000 ounces of reserves, 600 thousand ounces of resources, a company with no potential for reserves, and over the decade it has achieved more than 900 times its growth without any privileges from the state. As such, such as the Koza Gold Enterprises, the World's World's Events, the Golden Enterprises of the Koza Gold Company, the United States. The example where production, reserves, mineral resources and mineral resources potential rise together is very few. By being held at the central cost of the production of the ounces, at the same time at the same time as 70 per cent of the turnover and paying taxes on it, the group's main success. The Koza Gold Company's activities and financial tables, the A.Ş. It has been confirmed by the international independent control agency ̒(PWC) and approved. Koza Silk companies have been vetted several times before by the Treasury Department auditing staff. In fact, after 2013, all companies have been re-checked and tax review reports are being filed. These investigations are included in the following information. The results of the full review of the 2009-2010-2011-2012 and 2013 account period were concluded by the Finance Ministry Tax Control Board's Inspectors. As a result of these studies, the tax office paid 112,489 euros for the 2009 account period. There is no criticism for the account period of 2011-2012-2013. The amount of investment was made in 2011, not in 2010, but in 2011, a comment said that the tax reduction would be increased to about 200,000 TL interest. Also, the comment was paid $1,380,444 tax fine. There is no criticism except the issues that have been explained above, no unusual circumstances or circumstances. No criminal matter has been determined. Full examination is known to be the tax examination of taxpayers in all kinds of business and transactions related to taxes. Therefore, the most detailed tax review. The fact that a client does not provide a significant review in the wake of such detailed review of five years is a high-profile law enforcement. The more important thing is the client's performance in tax pay. The review period, which was included in the tax inspector's report, 2011, 2012, 2013 and 2015, the client's total of only the institutional tax is about 317 million euros. This tax amount was paid, and it was listed on the list of the Koza Gold Powers tax holders.

This information is further established in our defenses as of corporate and tax-crime reports below.

1st Koza Silk Holdings Tax Crime Reports on Inc.

1.1.The Console Silk Health Services Foundation Claims That A False Document was Established (2005/06/2017) (Rapor 7) Koza Silk Holding Asş ((OHlding) and Numbering Report on the food supplies bought by third person during the 2011 account to the Koza Silk Education Health Insurance Insurance Foundation Four of the four items, 46478347474785 rows for this account, were reportedly reportedly registered in the expense accounts of the total amount of $260,000.10. The charges filed by Holdings for delivering food to the Foundation are therefore a false bill according to Article 359 . The holder's vice president, Jafer Tekin Silk, also the perpetrator of the false invoice editing verb. As a result, the person mentioned in Article 367 of the Tax Code is charged with the charge of the prosecution. The amount of bills claimed to be false is only 0.05% of the Tax Cocon Group's Tax Taxes Payment in the same year. The amount of bills claimed to be false in the Tax Crime Report is 260,000.10 TL. If the costs are wronged, then the cost will be $260,000.10, which will be written in 2011, which will result in the payment of about $52,000 less tax on institutions. In 2011 alone, the company pays 99,883,000 euro tax on the Koza Gold Company, which has made it available to the world's most respected and uncompromising international independent institutions, and has published reports on audits. The fact that the Chrysan group, which has never been identified in any of these proceedings, has been investigated and verified by the CPA, whose activities and financial tables have been supervised and verified by the under-secured financial advisor, has committed a criminal act such as to not pay a price of .05 percent of the corporate tax paid in one company alone, which will destroy the company's reputation. The way he works is not in any way consistent with the normal flow of life and the commercial needs. The Koza Group's companies organise about 800,000 bills a year.

A fact that the group, which has such a large volume in its respect, is a highly respected and institutional corporation, would not give the slightest reason for the fact that only .4 .4 . the bill is forged to benefit from tax benefits, but the tax inspector was not able to provide data for it. The inspector, as part of food benefits, makes it the basis of the claim that the bills the company has provided for the food supplies that the Foundation donated are false, that the food materials are never delivered to the Foundation. The tax inspector cannot claim that the food materials were not bought by the company. He cannot claim that foods are not delivered to people who need help. The inspector's claim is that only food items are delivered to the Foundation first and then not to the needy. This is a tax advantage, making it look as if their purpose is being observed by the law. However, it is stated that its purpose is to benefit from a tax advantage, which is paying $100m. There is no reasonable reason why the group could avoid paying taxes. Then there is no reason why it was made to appear as a charity by the Silk Education Health Insurance Foundation to be paid for and delivered to the Foundation by the People's Foods and Foods. The charge of fabricating false documents against the defendant is based on the statement of Ayvatlar Village Mayor Hasan Hussein ATAS. The tax technique report adds, as well as on the food donations made by the Vakif to the Ayvat village muhtar in 2012, 2013, 2013, as well as on the supplement of the report. Under all the surrenders held in 2014, the Chief's signature is included. However, in his statement in 2016, he claims that he received the materials contained in just two of these reports and did not accept the other. One person, especially one village's head, signed a document, and he could not have known what the content of the document was. The signing of the blank document, as stated in his statement, is a way for a person who acts with discretion to do nothing, which is contrary to the usual flow of life. The person who makes such a claim must prove his claim. However, the report does not include such a thing. This suggests that the testimony of the person mentioned by the person cannot be accepted. The report on the Tax Crimes Report on the Koza Gold Company was shown as evidence. In the Tax Crime Report, it is reasonable to fake four bills, which are only $260,000.10, total amount by Holding.

Since no grounds were found, since the claim that it was highly unfavourable in another statement was not based on the very obvious claim that it was against commercial enterprises, the same claim about Koza Gold Enterprises was also tried to support the claim by including the data that was written about the tax crime report. In a paragraph of Tax Crime Report, which was only four pages in total, the Koza Gold Enterprises was issued in the issue of 26.09.2016 and the case of the AC of the Chrysum for the first time was established in the first place. The report on Tax Technique 2016-1707/35 explains in detail that the company mentioned has forged a bill as if it had delivered food materials without delivering them. The next paragraph is in the report 01.09.2016 of the General Directorate of the Foundation of the Foundation of the Foundation of the Foundation, and 75-73/36 of the food supplies donated by the company, provided that it is given to the needy. It is not being identified that the food delivery logs have the signature of Ayvats Mukhtar Hasan Hussein ATAS. Although the reports are not reflected, the fact that the documents are not reflected, the fact that the company is being referred to as the company's related institution, Koza Gold Enterprises, which is the company's associated institution, are the basis of the fact that the Foundation has forged documents such as a surrender, although there is no actual delivery. In the evaluation, the bill is being made to benefit from the taxpayer's tax benefits, as if he had delivered the Vakfa food package without actually delivering it, and as a result, four bills that the holdings had filed during the 2011 account period were forged. It is evident that the bills organised by tax inspector Koza Silk Holding were forged. The report on the Koza Gold Company, which is related to the institution, the same claims, also noted as evidence. First of all, the issue of Koza Gold Enterprises is that it cannot go beyond a claim. It is against the law to use a claim that has not been identified in any way to base another claim. Even if we accept that the claim is confirmed, it is not legally possible to place a verb in a group company, which is the evidence that the same verb was committed in another group company. The Koza Silk Holdings 1,1.4th is not included in the Tax Review of the Four Accounts of the Institute in 2016. The audit has been passed but has not provided a significant review of the companies. Although the alleged food bank of the bet was not delivered to the Foundation as part of the tax crime report, there has been no minor identification of the false billing verb, such as delivered. Every tax review of the holdings has been previously issued on the tax reports concerning the grants made to the Foundation. The current situation is below. The tax review of Koza Silk Holding was issued in 2011 as a result of a tax review of the year 7,4,2016 and the report 2016-B-498/1 did not include any criticism of donations to the Silk Education Health Services Foundation. It is dated 7.4.2016 and is number 2016-B-868/5

The tax review of the only criticism of the grants to the Koza Silk Education Health Services Foundation as part of food banking is about an air conditioning donation of $11.451, which is not included in any other criticism, which is not about the setting of a fake bill, but about the non-food clause of donations, which is not necessarily the basis of the grants. The tax review of the holding was held on the basis of the tax review of the year 2013 and 2014, dated 7.4.2016 and the report 2016-A-1707/23 did not include any criticism of donations to the Koza Silk Education Health Services Foundation. As it is understood from the information we have placed upstairs, all of its transactions are under oath and are being supervised by international independent control agencies. The Koza Group, which was audited by the Finance Ministry and other government agencies who had been audited by the auditing staff, was also passed through a comprehensive tax review in 2016, but has not been given any indication of the issues alleged in the Tax Crime Report on the case against the client, which was carried out in the Holding Act. The 2011 Tax Control Board, which was alleged to have been carried out, was examined by the Major-Sizem Group Chair inspectors, but no negative identifications were made. 1.2. The indictment of the Use of False Documents on Newspapers (09/09/2016) and the 2016-1707/23 Tax Charge Report (Rapor 1) on Koza Silk Holding A.Ş ((It is reported in 2013 and 2014) In his years, under bills issued in his name by newspaper vendors, holding Ånden didn't really buy the paper or the newspapers were actually delivered to Holding. But the holdings billed for the Holdings and reflected these bills in the book accounts and statements, which the VDU bill number 213 was forged as stated in Article 359/b, which is a credit to the bills in question. The charge of using false documents is alleged by purpose in the account records. One of the perpetrators is alleged to be Vice President Jafer Tekin Silk. As a result, the defendant has filed a complaint against the defendant on Article 367 of the Tax Usul Act. The indictment also filed a complaint against the client who filed a complaint in the Tax Usul Law. The charges of trafficking are being demanded. Our defences against the indictment are being placed below. The indictment is not true. The newspapers in the indictment are not being bought by Holding. The newspapers in Ankara, İstanbul, İzmir and Adana are newspapers taken to distribute the public institutions, VIP divisions and other places. The purchase of the periodical Holdings was made in the provinces of Istanbul, Ankara, İzmir and Adana.

The delivery agency, which operates within the region's diplomatic missions, has been delivered to the state institutions, airports on the list. The purchase of newspapers printed by the group by the media company is based entirely on commercial reasons. One of the reasons why the group is involved in media work is because of its own media publicity. It is to increase its reputation. Therefore, the Holding has bought and distributed the amount of newspapers in the printed papers regularly and provided it where it is required. Of course, the group paid for the group's promotion, and then distributed it to group companies. This practice is not in the group's hands, and there is the same practice in all the other newspapers. The Oil Office, again the Group, has given gas from gas stations, and the Ciner Group has given the Newsturk newspaper free to those who shop from the Group's UCZ market chains. If it is a crime for a group to buy it in certain editions of the Group's newspaper and distribute it for public purposes, it is a crime to distribute it to places it sees fit, it is a crime to say that it is a crime to distribute it to those mentioned above. There is no non-functioning group. The prices of newspapers taken by the holding company were paid by the Holding Accounting Department following the disbursement of the distributor's chief to bill and deliver to Holding. The places where they were delivered were not available, of course not the Holding Center. They were delivered to many different addresses, particularly protocols. The following chapter will be detailed. It should also be stated that this is not a secret issue taken by Holding. While the Prime Minister's Sagittarius billed directly to Holding, Sapi-Sat did not see them as fixed daily purchases, he did not see them as . .abone . More importantly, the international BPA company that oversees sales in 28 countries for the price of sales in 2014 and December twice today. He has audited and declared it public. BPA has separated and subscribed 14,000 newspapers, ...a. the collective purchase. This audit has officially published reports on its website. The document is described as "the document" which is made up of such things as "there is no real treatment or situation." The Tax Code states that a document can be claimed to be false, or that document is submitted to the treatment or the treatment of the document.

The bill is a commercial document given to the customer by the merchant who sold the property or did the work, to show the amount of money the customer owed in exchange for the purchase of the property or the business, as it is clearly ruled by the law, according to the law. The treatment, which is documented in other words, is a transaction that is documented in terms of the receipt. Therefore, the use of a document from a taxpayer will be done by the introduction of a receipt that he did not buy, as if it had been sold to him. At the same time, the purchase of the property will be carried out in the book records. The treatment is referred to by the tax legislation by other probates that are appropriate to be used as a reference or by the Ministry of Finance. The bill does not mean that the property is physically delivered to the buyer. A taxpayer must first organise the bill for this transaction, which is to be submitted or submitted by the Ministry of Finance separately. Apart from sales to final consumers, this property difference and the obligation to edit separately between bill and representation are absolutely clear. In order to partially eliminate the difficulties of this obligation, the Ministry of Finance has been able to regulate the bill of sale in the cases where delivery is equitable to sales. It must mean that it pretends to have received the property it did not buy. However, the Tax Crime Report calls it . . .Holding . . . . that the newspaper is not actually receiving the paper or the papers are being delivered to Holding. This statement shows that the tax inspector cannot reach a clear and specific verdict on the issue. Does he claim he did not receive or was not delivered? It would be understood that he claimed both, although he was not. But he did not make a final verdict using a vague statement such as . The reason for the uncertainty is obvious. Tax inspector Holding has concluded that he actually bought newspapers but in some cases they were not physically delivered to Holding. As a result, he has not been able to provide a statement that the paper was not purchased. On the contrary, the money was paid from Holding. The report clearly states in the tax crime report and indictment. The findings in the report are that the individual newspapers are not physically delivered. This is the real situation. The holdings have bought all the newspapers mentioned in the report. However, some of the newspapers have been delivered to Holding. Parts of it are distributed to protocol in Ankara-Izmir-Adana provinces, so the places where newspapers are delivered are different.

Clearly, the purchases cannot be claimed that the receipt for purchases is false, simply because the buyer's address is not delivered. In fact, the Tax Act No. 173 published by the Finance Ministry is published in the C-D section of the General Ad (published in the Official Journal of 2003.04. 1986) In response, the tax crime report is only filing a criminal complaint on charges of not buying these newspapers, based on statements and e-mails that the newspapers were not physically delivered to Holding. These two verbs are different from each other, with different documents, according to tax legislation. However, the report claimed that this distinction was removed, that holding . . . the alleged verb was not determined or not delivered. The client is accused of this uncertainty in the tax crime report. Because it is not a crime that Holding would not take the newspapers that were purchased. Since the bills for newspapers cannot be forged, neither will the introduction of these to the ledger records be a crime of smuggling according to Article 359. However, it may be possible to buy such a high-profile newspaper, to send them to different places and to register their costs as a cost-effective one may normally register in the report. The issue has been expressed. However, the fact that the group is intended to advertise a group of companies through the group' media is a free delivery of a number of newspapers is not a commercial practice, but a precedent. Therefore, the expense of these newspapers is not against tax legislation. Even if we admit that the expense is against the law, it is not a tax crime. A verb like this means that the expenses that cannot be registered as expenses according to tax laws are not paid, which is tax-related and the penalty is the administrative fine of the Tax Code of Justice Article 344. As a result, we cannot accept the charge of crime in the indictment written in the report on tax crimes, which is based on statements and correspondence that can't clearly reveal which verb the client is performing. Some of the Court and Court of Appeals for the fraud of the bills in the Unconstitutional Tax Usual Law have been placed below. - To determine whether the bills are being organised in a real service response, their costs are paid and entered into the account of the organizer.

(Judge 11th Department E: 2001/4883, K:2001/5847 Decision Date: 28.05.2001) - The state of the Court of Justice No. 2006/1722, where bills must be established with specific and concrete identifications, which are sufficient to prove in accordance with the commercial statement. (References to the Bank and the vault. In order to determine whether it is based on purchase-sale, transfer and transport documents, payment forms, commercial life observations and the availability of the provision of the Court of Justice 11th Criminal Office (18/06/2001) and E:20048, K:2001/6948, on the other hand, the Ministry of Finance's General E-Speciess section of the VAV Application Generals. According to the regulation, some assessments are necessary to be made to be considered as a false invoice. - According to this, whether there is actual activity of the taxpayer (related to the local manager, site manager and/or the state of the taxpayer's action history), as well as the statement on the document, etc.). The actual or actual property movement is not real, or the actual inventory or the research, the counter-research and detection, the detection of shipping, payment/appropriation etc., the fact that he has no commercial relationship, and the analysis of the partnership structure and partners, the findings of the accountant, the studies of the finance ministry, and the studies and the business affairs of the finance ministry. Information on the taxpayers they are involved in, such as whether or not commission revenues have been obtained if they have been dealt with in a fake document trade, whether the duties related to the property are fulfilled. These are not to be claimed that a document is forged without being attached or detected. The charges and administrative regulations of the fraud bill are based on the Holding Å's newspaper purchases. The newspaper's bank account has paid the price of the newspapers. Most importantly, newspapers have been delivered. The report includes anti-recognises made by dealers and the statements taken. The entire report was unwaveringly stated that newspapers were delivered, delivered to addresses, delivered by some individuals. With this dignity, it is not possible to be admitted that the bill for the actual action of the taxpayers was forged, which was paid by the bank and delivered in fact. As it was expressed in the previous article, newspapers were made in detail. It's definitely being delivered to different locations instead of being delivered to the holdings.

It does not show that there is no movement of goods. Besides, the opposition findings in the report are also clearly mentioned in the opposition findings made by the Inspector. For example, the Uzer Press Dispersion Newspapers Holding Asş left in front of the Contact Office in Adana, the capital Mekmua Ltd. Şti. They have stated that newspapers were sometimes delivered by holding companies, that they delivered to the holding addresses at late night. There is no hesitation when they were delivered to Holdings, or to places they showed. As a result, the printing papers are on the printing-making-designed and paid bills are specified. They are delivering and distributing them, and they are not allowed to do so. In return, the bills they have written in return are also available. The printing and distribution customs will be seen, which are printed, distributed, and paid for. As a result, the tax crime report has not been given a determination against Koza Silk Holding Asş, which is in any detail of the issues listed in the VAT General Tebs published by the Finance Ministry. There is no doubt that the bill used by holding was baseless. A 1.2.4th Trade Life Final Degreed State of Commonity was shown as Karine of a Basic Crime. Another find showing that today's tax crime report was not received by Holding was related to the original dealership Ltd. Shti. During the period, the company issued a $351,823 invoice for the holding name, which was paid by the Holdings through the bank, and was also reportedly due to the fact that the company paid 16 returns in the amount of $174,636, which was paid by the company, due to the misdeterminately being fixed by the company's accountant. The amount of the bill was paid for 351,823TL in the name of the institution, the bill was paid for $296,871 euro, 50,000 in the original amount of the amount It is said that the genius newspapers are not really taken by the Holdings. The inspector's report on the above is not understood to show that the Holdings did not receive the newspapers. In commercial life, the taxpayers can charge other taxpayers with more or less in a commercial relationship. Especially in our case, the accountants of the taxpayers' bills, as in our case, are the ones who are responsible for the failure. A minor error in the flow of information will also cause the bill to be wrong. This is perfectly normal. On the other hand, it is also a law-enforcement procedure for restituting or restituting invalid bills. This is the way the holdings have been made to correct the error.

As for payment, the Holding has already paid most of the price of the $351,823 TL bill for itself. The company has then issued a receipt for 174,636 TL when it is discovered that the dealership has over-recouped and over-reached. As a matter of fact, the amount it is due to be repaid will be returned to the company. The other will receive the amount of the amount it normally pays. The amount of the debt is returned to the company, which is returned to the company. It remains and will be followed afterwards. It is not understood how this situation is the co-op for the newspapers not being taken by Holding and cannot be explained by the inspector. It can only be a sign of error in the fact that holding Å has received more bills from the newsstand than the newspaper he bought from the dealership and the newspaper is in the amount of the amount of paper that he has received. The defendant will be credited with the charge of trafficking. The fact that a report claiming to have committed a trafficking charge shows again that such a situation cannot be considered a co-profession of crime. 1.2.5. The indictment includes the wrong information in Sehven Statement and the fact that newspapers were handed over to the classrooms in a statement. The reason for these surrenders is the (Smart Test Project) promotion study given to newspaper readers. As a newspaper, the classrooms were studied in all sections at that time. The essays were distributed as newspapers and promotions. The reason is that the indictment has not shown that these newspapers were not taken as subscribers or not taken as subscribers. The fact is, by 2014 today's newspaper was distributed by Turkuaz and later by Sapi-Sat. Turkuaz preferred to not only represent these newspapers bought by Holding as members of the Sagit-Sat today (May 27). The indictment calls for two different prices for ▪ Today's daily's ▪ The same bill, and also (Abone today) for two different prices for the daily . , the low-priced newspaper's additions or promotions given near the newspaper or the today's newspaper owner Koza Press Agency. The price difference is due to the difference in the newspaper's weekday and weekend prices. The Tax Control Board's Talk on Tax Crime Report also shows that claims about clientkill cannot be respected. As you know, according to Article 367 of the Tax Code, the Tax Inspectors who have determined that crimes were committed on Article 359 during their investigation. And tax by the Deputy Inspectors

The statement of the relevant report assessment commission is mandatory to report the arbitrary directly to the Chief Prosecutor of the Republic. The Commission of the Finance has also written ·Rapor assessment commissions on Article 8 of the Article 359 of the Law on the Building of Report Evaluation Commissions and the Constitutional Commission on the Work and its Responsibility Commissions on the Offices of the Report Evaluation Commissions. The 13th article, titled "Tax Crime Reports" , shall be considered the relationship between the elements of crime and the perpetrator. The commission's report and the nature of the crime are properly established. The report on the tax crime report on the client should be analyzed and expressed, but the report on the tax crime report on the client is in the Commission for the assessment of 22.09.2016, which states that the client committed trafficking by using false documents and should be charged with criminal charges. The law has been given the relevant parts of the Tax Code of Justice 359 and 367. The conclusion section has been considered appropriate to press charges for violating trafficking charges for reasons which have been issued above, which have not been given any comment, opinion or reason for which to be explained. The tax crime report on him is far from proving the charge of crime with concrete evidence, and the debate is also free from the elements that should be contained according to the legislation. There is no comment on whether the elements of crime are presented with solid evidence in the report, whether there is a real connection between the alleged perpetrators and the verb. It is a text that contains the alleged crime, the relevant legislation and the criminal complaint, which is a form of the exclusive legal obligation.

2nd HC Academy of A.Ş., dated 29.09.2016 and report on Tax Crime Report 2016-A-170734 (Reportation 3)

In the Tax Crime Report and the Tax Technique Report on this, there was a tender made to build the gold mine facility in Himmedde, which was a contract to be given to the HK Academy Construction Agency, the institution associated with the contractor's institution, but the construction was originally billed on the Chrysa Gold Enterprises, but the cost of the account was reflected in the records of the IK Academy A.Ş. The total amount of bills, which were held by the IK Academy, was alleged to be false, and the price of the beton, are all false. The 2.1nd Gold Mine Facility is not reflected in the assumption that the tender was fully compatible with each phase of the tender.

It is necessary to express against the alleged issues that the tender and the legislation on the projecting of this is a fiction, and beyond that, the public-open company is a public-owned company, and the accounted investment budget is being supervised by an SEC-sanctioned audit company, and the public interest is protected in detail of the process related to the facility. It is located below. In 2012, the construction of the Hemmedde Gold Mining Facility was announced in KAP. In March 2012, the Koza Gold Company was prepared by SRK Consulting Inc. (SRK Consulting and Engineering A.RK) and RAPORRU (EC-1). According to the report, the technical reports, accounts and blueprints of the Kün Liçi facility are specified. The report also has a detailed cost budget according to the details. According to this, the investment budget is valued by $13,537,532 US dollars. The contract, projects and technical requirements for the work is set according to the documents from the SRK. The tender is submitted (EK-: Contract documents). The contract is made. The technical and financial dimensions of the issue's construction work have been asked by four companies. The four companies who have been asked to offer the bid have submitted the bidding files by completing all the necessary procedures for the tender. The summary table of the bids of the bidders has been presented (EK). (EK). 10.08.2012) In order to confirm the authenticity and competence of the proposals, the International Independent Acreredity Control Board BMO (Denet Independent Control Investigative Affairs Agency) was asked by the Council of the Koza Gold Enterprises, which is authorized by the CPA, as part of the board of clients. (EC-5) This company, BMO, which was authorized by the SEC, has evaluated the final tender and has prepared a 275-page report on this. The tender and the tender was concluded that the price of the tender was fair and reasonable, and this was reported to the A.Ş., the Koza Gold Enterprises. The assessment report, prepared by the Undersecretary of the Vault, concluded that it is fair and reasonable that the project is between $130,000 and $143,000,000 in US dollars, including estimate of the cost of the project, the cost of the project, the cost of the project, the bids of companies involved in the tender, and the result is that the project cost is between $130,000 and $143,500,000 in the US dollar. The Series on the Rules of Companies Following the Law: IV No.41, Series on International Value Standards in the Capital Market: VIII No45 and the Series on the Articles of the Article: VII No.48, under the standards stated in Article 48, The Gold Business Company of Koza will be held in the (Himmede) region of the Capital Market and will work in a large number of ways. The project price assessment report on its facility was prepared, The project's approach to the fair and reasonable price value of fucking comparison is based on the approach, based on reports made by independent experts on the issue, and the cost of the tenders made by companies, in the feasibility report and so on in the international independent expert's report. In the study of the evaluation of the project, based on the value of the value of the project, the cost of the project is fair and reasonable, as it is estimated to be in accordance with external precedents, and therefore under current market conditions, the cost of the project is between $130,000,500.000 and $143,000,000 U.S. dollars. The BMO report is also noted, and the contract was signed by the parties, which have been tendered to the company, the TK Academy Construction Project and the A.Ş., which has been the best bid for construction of the Koza Gold Company, which is owned by the Hemmedede Gold Mine Facility. The contract was signed on the basis of $150,000 US. To sum up the bidding process,

1. 2012, Koza Gold Enterprises was tendered by the A.Ş. at KAP

It's been announced.

The 2nd tender is the first facility in the area to be built by Koza Gold.

The project was issued a feasibility report for the SRK Consulting (U.S.) Inc. in March 2012, an international asset and independent institution, and thus the cost of the project was set by the SRK. The estimated cost of the project was determined solely based on the cost of feasibility from the SRK report.

3. According to this report, technical conditions and tender documents have been prepared and tendered

The four companies invited to the tender have submitted their proposals based on the cost pencils in the SRK report.

After the 4th tender, the determination of the tender to determine whether it is fair and reasonable

The BMO (Security Independent Control Insults Financial Advisory A.Ş.) was issued a evaluation report, which was authorized by the SEC for the purpose, thus identifying the company that made the most appropriate bid.

This is the first of the five assessments of the original comparison approach.

To support the approach, the company has adopted the tenders, the tenders, the financial report and therefore the international independent expert report, which are considered to be in line with the cost accounts, external precedents, and therefore the bid prices are available. Under market conditions, the project has been determined to represent its fair and reasonable value.

Management of this positive report by the 6th SEC authority

The tender was finalized after it was delivered to the board, with the contract signed by the Koza Gold Company, the IK Academy Inc., which bid best.

Signed in 2012, 2012, 2012-2013-2014-2015, the year was completed.

The contract is about the tender, although most of it is finished, but the rest is not being given a place.

It is not already finished. In addition, there have been several changes in the project by the Koza Gold Company, the United States, due to some unregistered permits.

Buildings 8 are not finished and there is a legal dispute between companies

Considering the fact that there is no damage to the Koza Gold Company, the United States.

The contract signed between the 9th A.C.A. and the Koza Gold Company.

The SRK Consulting (U.S.), the Fissibility Report, which was introduced by Inc and -- authorized by the SPK, is the Disposal Report, which is introduced by the independent control agency BDO. In short, it was done within the scope of the work, which is required to be done legally and in the course of procedure. The Koza Gold Businesses are not satisfied with the implementation of all legislation on the process of the A.Ş.Ş. After the international independent equity agency's assessment report was introduced, although it was not mandatory, the report concluded the tender on the tender price as to whether it was fair and reasonable and the tender was the most appropriate bid for the IK Academy Construction Project and the A.Ş., which was also left on the Koza Gold Enterprises and the shareholder's company, which made the tender the most appropriate. The situation has never been considered, as the other public companies were being damaged. According to this, the tender is first clear from the above, where the claim that the facility was paid a price of far greater than the cost of the facility is fundamentally unsound, because the feasibility of the facility is made by an institution with international competencies on the subject, and the estimated cost of the project is approximately 133. The tender was set to be $130m, as well as the company that made the feasibility, which was authorized by the SPK, and concluded that the cost of the project was between $130,000,500.000 and $143,000,000. It is not possible to say that it is too high to say that the tender for construction of the Gold Mining Facility in Himmede is at the right price. A key factor is that the tender price is too high, the cost of the IK Academy of the Academy of Asş is too high for the work that the Koza Axe has charged for, and the claim that there is an excessive difference between the price of the price of the debt, which he has collected from the Koza Gold Accord. The contract signed by the inspector on the building's income tax law (GVK) is to be made into the income account without considering that there is a solid construction. The contract for the construction of the Stock Liça Gold Facility in Himmede is a public contract for the contract and the contract for the Koza Gold Company. Under its legislation, Article 4 of the General Condition of Productions defines "On the basis of the implementation projects and the location lists of them, it represents the contract on the total price offered by the contractor for the entire job." In such tenders, the tender and the tender issue are all in accordance with the contract and the accompanying project and documents. They're committed to making it in a way.

On the other hand, the fact that a construction and repair job is a work of construction and repair to be considered a common (similar) job for years according to the GVK, the conditions for the construction and repair work to be committed to the year when the construction and repair work is common for more than one year. According to the 42nd article, GVK is called the year of the Sari construction and repair work, the year the construction and damage is determined and the year the year the year the construction and damage is done. All of its income is reported and taxed at that time. With this reputation, a price has been offered by the IK Academy of Asş for the full work and the calculation of the profits and/or losses can be made within the basis of the 42 ±th Article of GVK, but only by the establishment of all costs, with the temporary acceptance and final account. As of the first quarter of 2014, the facility finished much of what is called HLP Phase I., which was legally applied for in May 2014, and was legally processed by the A.S., since no permits were allowed to be taken to build the part of the facility called HLP II, which was called the HLP II, were not allowed to be obtained by the A.S. In addition, the contract was cancelled unilaterally by the trustees' delegation appointed to the Koza Gold Company (Czech) as of 31.12.2015, which has not been started, so there are no expenses to be made. As the indictment has been written, the Key Delivering Bedel has been tendered for years in the Sari Construction business. The profitability of the business by comparing the rights amount with the naked cost of the transaction is not in line with the provisions of Article 42 of the GVK. Because the profitability of the work will only be found at the end of the job. By comparing the costs of an unscheduled job until phase two to the cost of the amount of money, the amount of the amount of the amount of the amount of the amount of the amount of the amount of the amount of the amount of money, the amount of money, the amount of It is not in line with the specific regulations of their laws. As the amount in 17 ▪ and 35 ± in the study of the books and documents submitted by the IK Academy of the Tax Technique Report, in section 3.1 of the Tax Inspector's Tax Technique Report, the amount of the accounts in the 17 ± and 35 ± accounts included in the results, is not reflected in the Home Sales Accounts Account, which was sold in 2011-2015, due to the cost of the amount of services and the results. The tax-wise statement that there is no transaction to be done on the taxpayer institution confirms that the profits received by the IK Academy of A.Ş., due to the fact that it is a work for years, have not been finalized by the end of 2015. The tender is due to the extreme cost of a tender determined and confirmed by two separate independent and authorized organisations, and that the job has not yet been completed. The claim that he was carrying a huge profit without being exposed by law/inflicted is not in line with the facts. 2.2. Tax Crime Reports Infractions of Tax Crimes: The People who Faked Documents on the Foundation are alleged to have forged Documents without knowing it.

The institution is based on the CDC Construction Project and the Co-operation Act on the Tax Technical Report No. 26,09.2016 and 2016-A-1707/34 and the report on the report of 29.09.2016 and 2016-1707/34 on the company's purpose used false documents during 2012-2015 and also forging documents in 2013 and 2014 and forging documents that were made by the company. The indictment has been filed against the Prosecutor's Office under Article 367 of the Tax Usul Act. The indictment has claimed that the construction was given to the İK Academy Construction A.Ş., which is the institution associated with the construction of the construction of the building, but was originally given to the Koza Gold Enterprises, which was a full-finished tender for construction of the Gold Mining Facility in Himmmede. Despite being done, all bills, which were charged through the CDC, which were charged with a large amount of money reflected in the ledger records, were alleged to be false, and all bills, which were held by the IK Academy of Academy of A.Ş, were held as false, and all bills that were held by the CDC, which were held against the C.E.A. The bills are also false and the IK Academy AC is alleged to have committed the crime of using false documents on purpose. However, the IK Academy of Academy of Sciences Report has reportedly reported that the charges for the charge of the charges issued under the name of the IK Academy of the United States should be organised on behalf of the CDC Academy of Economic Affairs. They may have filed these bills in the name of the CDA, the A.C., without any intention of being directed. The charges were not filed against the taxpayers, for lack of intent. Even this portion of the Tax Crime Report and Tax Technique Report, which is the basis of the indictment, is sufficient to show that the Report and the Accusation lacks the legal basis. Because first of all, it is not the right place to accuse a person of crime by words like possible/exemplary words, or to make a verdict that someone did not commit a crime. As you know, he may have staged it without intent, but he may have staged it on purpose. We leave the discretion of the court to the court for the verdict of the verdict of guilty or not guilty persons. In fact, it is not possible to be based on a report that was issued on this sentence, but also on the legal law of the law of the law of the law of the law. The tax inspector here states that he does not know whether the taxpayers who regulate the bills actually intend to commit crimes in these verbs. He says he has not done any research, as the report has not included even the smallest investigation of these taxpayers, because if it had been investigated, the result would have been that the report had not been investigated.

He would have given a definite location to the detection, and he would not have used sentences that would have been more likely or even more critical. When tax studies have identified one side as a false document editor or user, the taxpayer on the other side of the business relationship is also examined and processed according to the conclusion reached, because they are two sides of the mirror, and one is a vacuum. The Tax Control Board, which is the most competent and also the Tax Inspector, can be obtained from the Tax Control Board. The tax inspector has not even studied the taxpayers who have already covered the bills for a very high amount of money, such as the cost of the service he has assigned to the Koza Academy of the United States. In a sentence that includes a guess, he has concluded that all of these taxpayers did not commit crimes. In fact, it is not right to say that they did, because the inspector may have even made that issue clear. On the other hand, the expression of the sentence may have been covered in the same sentence, is an epiphany of preconceptions of the judgment against the client during the examination. The bill editor, without any concrete identification, speaks of the possibility that the taxpayers are being manipulated by the client. Even if we put aside the fact that we can put aside the fact that we can put the grudge of making such an argument on the client without concrete evidence, it is against the grounds of commercial life that many traders can be directed to a person they don't actually deliver goods and services to. After all that, we want to make a more serious mistake that the inspector has made. Tax inspector has not been able to make a distinction of 359 . . . . in the legislation on tax law and the non-responsibility of literature, it is against the law to include false documents in the verb Tax Crime Report. As you know, tax crimes are tax crimes in the Law of Usul. Article 306 of the Tax Order Act, published by the Finance Ministry, was published in the General Assembly of the Law on Taxes (published in the Official Newspaper of June 18, 2002). ▪ The following statements were included in the following statements, which were published in the article of the State of the Ministry of Finance. Or it was understood that the intent element for the taxpayers who were identified as using misleading documents was being paused about whether to investigate or not to conduct tax crimes reports on the ones he used without knowing, and the following statements were needed to be made so that the perpetrator could be held responsible for the crime he was guilty of. The act that constitutes the crime is purposely and willingly, so it needs to be investigated.

Given the above provisions, the conclusion is that either the fabrication of the false or the conjecture of the document must be assessed separately, or the use of it in order to establish the crime of trafficking. The falsifying or conjecture of documents is the co-author of the meaning, and there is no need to be judged either by the fabrication of a false or by the actual property. or there is another document of the taxpayers rather than their own documents. In such cases, there may be situations when the person who receives the document according to the nature of the work or service does not know whether it is the property or service. In such cases, the contractor who used the fake document is the property of the document. Or it will matter whether he knows it is not the person who provides the service or not. If the user needs to know that the document is forged, there will be a false use of documents in the sense stated in Article 359, otherwise the situation will not be considered as a material because the moral element of the crime does not exist. ... As of now, the taxpayers who are knowingly informed that whether or not the misleading documents were used intentionally were evaluated by the tax reviewers and that they were deliberately used to file tax crimes reports for the taxpayers who have been concluded that they were using these documents, but were used intentionally or by the court, without knowing whether or not they were used by false or by means of false documents. The Ministry states that there is no need to file tax crimes reports and not to press charges against the Republican prosecutors. (The statement clearly states that the verb of falsifying documents is not intended to be committed without knowing it. The ministry states that there is no need to be even research on this issue and that there is no need to press charges against the perpetrators. On the other hand, it is said that the use of false documents without knowing it is possible for various reasons, that the determination of the intent to determine whether it is a crime or not is based on the fact that the tax report is based on the fact that the CDA has used false bills to provide them with goods and services, and the company that provides them is alleged to be organised by not knowing the counterfeit bills. It is against the law to place a false document in the law, neither in administrative regulations nor in the literature of tax crimes, which is not known in the language of literature. Every merchant must act as a man of soundness in all his trade, according to Article 18 of the Turkish Trade Law. In his service, he is a gold mine facility, such as the construction of a large gold mine facility. The lack of knowledge of the contract and services provided for the project is far from a discreet move when companies do not know who their contract is and are billed for a company that is not actually doing the work under the direction of another firm. It is contrary to the usual course of life and the needs of commercial life. As it is known, the implementation of the Tax Law on Tax Law and the 3rd Article of Tax Law on the State of Iraq and the Constitution. The economy is normal and agreed on by the nature of the event, which does not comply with business and technical requirements.

The burden of proof in the event of a claim that there is no case is on the side that claims it. Although the inspector who claims such an contrary to the trade requirements is required by the Tax Code, he has passed the issue by one sentence, which includes probability and estimate. It is important to say that the bills are actually doing the work of the Koza Gold Enterprises. A verb, which is highly uncooperative and unsubstantiated from the conduct of the A.C., is not subject to the purpose of the act. This is a conflict with the result of the inspector. The suppliers have a responsibility to pay the bills they have arranged as part of the TTK and the Tax Code. The information that the Merkur Law should have on Article 230 of the Law must be invoice. The same clause is counted in the third draft of the same clause; the bill is required to include the customer's name, the business title address, the tax office and the account number if there is one. Those who have to file a bill on Article 231 are also charged with the accuracy of the tax office and account number, which is bound by the client's name and last name. This is a credit to the suppliers, both by TTK and the TTK. They also have a duty to know who their clients are and to set up the bills for them, as they have billed the IK Academy, which is the contractor for their business, and the CDC Academy has made account records of the bills to make the cost of the job, and the cost to those involved through the bank. However, claiming that false documents were forged without knowing that they were forged in violation of tax legislation, but not basing this claim on the smallest legal basis of the indictment shows how much the tax crime report lacks the legal framework. 2.3. When it is really a fact, it is actually built by the Non-Responsive Company Committee and a Association of Kayims and a SEC adopted by the SEC. The Falseness of the Bills on the Facility cannot be claimed. The CD Academy has been operating since 28.09.2011, and has done its tax homework regularly since it was founded. The average number of employees in 2011-2015 has always been in three major projects, including housing, mining facilities and university campuses. In summary, the CDC Academy is a company that is actually operating. On the other hand, there is no indication or even testimony that construction of the Gold Mine Facility in Himmetde was not actually done in the Tax Crime Report on the client, nor in the Tax Technique Report on this one, nor in the indictment. Furthermore, Koza Gold Enterprises were assigned to the Institute of Humanity. The report issued by the SEC Control Agency confirmed the work being done in the 0712.2015 brief and the report on the merits of the IK Academy's bill.

The Koza Gold Enterprises, which are run by the trustees, are demanding that the amount of advance paid to the CDA Academy, the price paid by the company be returned to them. There is no hesitation in the actual construction statement of a company that is actually being carried out by a truly active company. He paid about $127m (62 million) in contracts. All his rights were approved by an independent controller, his accounting accounts were confirmed by the YMM. (EK). The contracts he made with the IK subcontractors were charged to the IK Academy of the IK Academy. The cost of the construction was paid to the suppliers' bank accounts. The cost of the production, which was created in the records of the TK Academy Accounting, was also created as a physical record in the accounting records of the CD Academy A.Ş.. The cost of the production was created. According to the physical fulfillment of the creation, the IK Academy of the A.C. The basis of the production was billed after the physical fulfillment of the Koza Gold Enterprises was controlled and approved by the A.Ş., the Koza Gold Enterprises was billed for the price of investment in the accounting accounts provided by the A.Ş. for the rights of manufacturing and the payment of the bank accounts of the IK Academy of the United States of Economic Affairs and the fraud bill. Some of the Supreme Court's statements have been placed below: - To determine whether the bills are being made in actual service, the charges must be paid and entered into the regulator's account, and the valid documents in accordance with the bank and the safe deposit box must be judged according to the conclusion. (Rurgitary Office E: 2001/4883,K:2001/5847 Decision Date: 28.05.2001) - The hk (Default and transport documents, which should be presented with precise and concrete identifications, should be found in accordance with the original figures of Section 9 (Default 9:2006/1722, Decision No:2007/1933) - the transfer and transport documents to determine whether the bills are based on true purchase-sales and delivery documents, and the way they are being paid with commercial life observations and delivery documentation. The Court of Justice 11th Criminal Service (18/06/2001 dates and E: 2001/6048, K:2001/6948), on the other hand, the VAT Application General Declaration, published by the Finance Ministry, is required to make certain assessments of a bill to be considered as a false invoice, according to this, as it is organised in the E-Specials section, which states that the application of the E-Specials is a fraud period or periods of study. Whether the taxpayer has real activities (as a result of the fact that he is not responsible)

The term is the district manager, the site manager/or the people in the vicinity, and so on, and so on, about the state of the action, and the fact that the document is about the actual property movement, or the fact that the property movement is in fact, or is a real thing, or is it a real thing, or is it a process of data inventory or randimat, counter-researching and detection, transport, payment/emotion etc., and detection with evidence, -- the firms with which it is in a commercial relationship, and the business structure and partners. The analysis of the related analysis, the assessments of the accountant, the information on the investigations and the taxpayers involved in the Finance Ministry, and the charges of their trade in trade in counterfeit documents, are the same as whether the commission's income has been obtained, whether the duties related to the tax review report have been fulfilled. The document cannot be alleged to be false. When we evaluate claims that the bills filed by the CDA, which the A.C.C. has filed above, we must first state that, as we have made it clear above, the CD Academy is in operation and there is no doubt that the mining facility is actually functioning. He received a subcontractorship service from 54 companies, signed contracts on them and paid the costs via bank. In the tax technique report, which was alleged to be false by the HK Academy A.Ş., the CDA. is in operation, the mining facility is being built, the contractors are in the service and goods of the CDC. The charges are also expressed in the report. On the other hand, the CDC Academy has regularly completed the A.Ş. tax homework, issued the notifications and paid the tax-responsive tax. As a result, the IK Academy of the Academy of Economics has completed any of the issues issued in the tax report and tax crime report, which are listed in the Ministry of Finance in a detailed way. However, there is no doubt that the fact that the bills organised by the CDC Academy A.Ş are false is fundamental. In reports written by the tax inspector, the claim that the bills are false was made by a tender that was completely fictional for construction of the Himmede Gold Mine Facility, although the work was originally made by Koza Gold Enterprises, was made by the CDA A.Ş. The argument is based on the argument that the billed on the A.Ş. is being made by the transfer and management of the business, which is basically supported by the Koza Gold Enterprises Act. For example, the tax inspector's report has included a special section to show the relationship between the CDC and Koza Gold Enterprises. (2.5.1). It is already a clear issue and is not necessarily relevant to the relevant companies. However, there is no need for special effort to reveal it.

It is not possible that the work of the service is actually considered a sign of being done by the company. According to the Institutions Tax Act, the criteria for being related are very broad and the number of related companies are very large. These companies can also do work like non-related companies. When the two companies are related, one will do the work by a different way. It is not thought to be done. In addition, Inspector HK has included the fact that the A.K. Academy of Economics and Koza Holdings are kept within the A.Ş., the Council of Gold Enterprises (Czech) and the support of the argument that some of its former and new staff are working on the Himmedede project. It is not possible to understand that his work in his project is actually shown as evidence that the work of the Koza Gold Company was actually done by the A.Ş... a person working in the group companies can officially transfer to another group of companies. As a result, staff working at other Koza Group companies have been transferred to the CDC A.Ş., as reported in the report, and they have been employed in his project in Himmed. In other words, the tax inspector himself states that the personnel were transferred to the IK Academy of Economics and Development (İK) (İK) (İK) (İK) (İK) (İK) (İK) (İK) (İK) (İK) (İK) (İK) (İK) (İK) (İK) (İK) (İK) (İS) (Tİ) (TİK) (Tİ) (Tİ) (Tİ) (TİK) (TİK) (Tİ) (TİK) (Tİ) (Tİ) (Tİ) (Tİ) (TİK) (Tİ) (TİK) (Tİ) (TİK) (Tİ) (Tİ) (Tİ) (TİK) (TİK) (Tİ) (Tİ) (Tİ) (Tİ) (Tİ) (TİK) (Tİ) (Tİ) (TİK) (TİK) (TİK) (TİK) (TİK) (TİK) (TİK) (TİK) (T) (TİK) (T) (T) (T) (T) (T) (T) (T) (TİK) (T) (T) (T) (TİK) (T) (T) (T) (T) (T) (T) (T) (T) (T) (T) (T) (T) (T) (T) (TİK) (TİK) (TİK) (TİK) (T) (T) (T) (T) (TİK) (T) (TİK) (TİK) (T) (TİK) (T) (TİK) (T) (T) (T) (T) (T) (TİK) (T) (T) (T) (TİA) (T) (TİK) (TİA) (TİK) (TİK) (TİK) (TİK) (TİK) (TİK) (Tİ
The existence of the dementing staff is also conflicted in itself, claiming that the work was actually carried out by the Koza Gold Companys, the A.Ş.., as the report of Tax Technique reported on the Turkish Academy Academy of the United States. I have no information on the Gold Mining Facility Project in the government. The contract process was conducted by the Koza Group and the IK Academy's supply and purchase units from the beginning of 2013, when I started in the university and in the Tülk Projects. How was the contract and purchase organised by the İK Academy after Nejat KAYA, a member of the Koza Holding staff, was transferred to the IK Academy as the manager of the purchases? I don't know who identified it. . . .seemingly the former Koza staff, KAYA, was officially employed at the IK Academy of A.Ş., and then the contracts and purchases were organised by the TK Academy of A.Ş.., and the current staff of the group companies were able to deem some of the work of the IK Academy of the first-born Academy of Economic Affairs. And so, the only thing that can be criticized here is that the company does not get a price for it, which is a tax charge, not a tax crime, which is a verb that normally requires the services of the staff to be paid for.

The fact that the work was actually done by the Koza Gold Company, which is basically a baseless claim by the A.S., is that even though we admit that the transfer and management of the work was actually done by the Koza Gold Company, it does not mean that the bills being made by the CDC Academy, the Koza Gold Enterprises, were not built, therefore the bills being made for this is not fake. The company (IC) has subcontractors, a building facility, a payment on banking system. The CDA Academy has signed contracts with subcontractors, provided them with goods and services. The cost of the work has been collected from the Koza Gold Company, which he signed. The fact that the job was done by the C.E.A. and the billing for the job will not change the fact that the C.E.A. should be the C.C.

Tax Crime Reports on Third Console Gold Enterprises, Inc.

(Rapor 2) The first official report on tax crime report and the report on the Tax Crimes Report on the construction of the Himmedede Gold Mine Facility, which was made by the Koza Gold Company, was a tender for construction of the construction of the construction agency, which was a complete fictional tender for construction of the building of the building, which was a tender for the construction of the building of the first building of the first building. The agreement was issued to the CDC Construction Agency (IC) but was claimed to be false, although construction was originally made by Koza Gold Enterprises, but the entire bills of the IK Gold Academy (ASC) which were charged on the A.Ş., which was reflected in the ledgers, were charged with a substantial amount of the cost of the price of the IK Academy of Academy of Justice, the .Ş. It is alleged that it purposely performed the verb using false documents in its notebooks. Our detailed arguments regarding this claim will not be included here in chapter 2 of the text, which we have stated in the relevant section, as there is no such thing as the falsification of documents by the CDC, as there is no mention of it. The use of false documents is not available. Therefore, the date 1712.2013 in the tax crime report, which is found under the A-112946 Investment Instigation Document, is not legal grounds for the return of the VAT ESTECT, which was downloaded and returned by tax damage to the investment incentive reduction of the institution tax reduction. 3.1.1. The amount of bills provided by the Academy's Acquisition of the Profits to the Silk Family is not legal. (Rap 2-3) The Tax Crime Report claims that the entire amount of bills organised by the IK Academy of Economics (IC) for construction of the Gold Mine Facility in Himmetede is false. Tax Inspector, the amount of the cost of the IK Academy of Records is alleged to be a merit price for the construction. He's billing the Golden Coffin for a large profit, so

The İK Academy of Education (IC Academy) claims that profits were secretly transferred to its partners (Ipek family) to build the building of Silk University (100 per cent shareholders of the Academy). The claim was taken into the Constitutional Court of Silk and the first to the Silk Education Health Foundation, which is the founding foundation of the Silk family. The company's resources have been used for these personal payments. The claim has no legal basis. The public legal identity of the Silk family, which is established by the ÜMM, which has all the shares of the CDC, is the same as the public legal identity that is under the PCC. There is no law against transfer to university. Besides, it has been explained in detail above that the price set for the tender is valid from two separate independent authorities and that it is contrary to the IRS Tax Act and other accounting principles of calculating the final profits before the construction of the Himmedide Mines Facility, which is in the interest of the years, is finally approved by the Improving Authority 3.1.2. The charge of the charge was filed in the tax crime report, 2013 -2014, Kozdere Transport Letter. Mad. And Tic. 1.12.2013, held by the C.C., number A-007996, and the price of the tax crime report, including the amount of $31.801.17, TDV, 31.12.2014, A-008066 and 512.853.95 T.C., including the cost of the KDV, the Kozakaklers Letter. Mad. and Tic.C. 31, 1212,801,17 TC., and TC. Charges have been filed against my clients, claimed to have been used by Koza Gold Enterprises, although they claimed to have been false on the basis of the total number of bills in the indictment, including 31,12,2014, and 1,792,836,14 TL VAT, and four bills, which are alleged to be false on the basis of the total bill. Group companies have about 800,000 invoices per year. So there is no tax problem in 799. 996 in the invoice process, 4 in the form of false documents and client registration, wrote down the receipts and taxed them. In total, the total amount of 4 bills is 4,170,298.51, except for KDV. The tax is 834,059,70 euros, 2011, 2012, 2014, 2014, and 2015, a company that pays $317m in taxes in total, has never been able to apply a verb to the standard of life, such as using a misleading document to avoid paying only 0.26 percent of the amount (undertensity) of the amount. On the other hand, the taxpayers who are alleged to have forged a bill have been known to be the companies who have been doing ore transport for years, which have been billed hundreds of bills for these transports, and that is the case with the taxpayers until today. Taxes on the lack of identification and four bills alleged to be false in the indictment

We would also like to present to the court the issues of which there is no action done by the Editor-in-Chief. One of the allegations is that the bills issued by the taxpayers are admissible documents, which are alleged to be related to the services of the following calendar year, not the dates on the bills set by the bills, but the services of the following calendar year. However, the provision of bills or such documents, limited to the amount shown in these documents, is mentioned as one of the events that produce VAT in the 10/b article, if the property is given a bill or so before the delivery or service is made.

This is the government of FATURA or FEZERIZIES

Previously on "Malin's or his service..."

TO THE TOLD THAT IT CAN BE DONE.

The VAT is very clear about the early-cut bills and similar documents. The VAT was born as of the month after the bill was paid under Article 10/b of the VAT Law. The seller must show this VAT as the VAT statement on the month in question. The default recipient is born and is bound to the document, so he writes it in his official notebook, writing it in his notebook. As of the month (in which the year is not oversolved) may use VAV discount rights (in the absence of a passing year). As seen from the above statements, there is no violation in the regulation of the bill before delivery and service, and in writing of this bill being paid and downloading the VAV (intent year). 3.2.2.03.201717 dates and 2017-A-1707/11 Tax Crime Report (Rap 4) report by Koza Gold Management Agency. It is alleged that some of 35 expense ballots, introduced from various individuals in terms of the purchase of small animals, were forged, even though there was no such purchase, and were not in any purchase of goods or services. This claim is to be used as a travel compass for the names of those with signatures and the names of those with the names of the animals being made. It's based on it.

The amount of the expense compasses which were forged and used as a fake by the tax inspector is as follows. The amount of documents in 2013 2014 is 1322. The amount of documents that were written in the Expension amount 5,905 12.347. The amount that was not written in the Expension 55.561 104.111170 (the law-unaccepted Expired Expension) is clearly seen from 61.466 116.517 Tables, which claimed to have been forged by Koza Gold Enterprises as false. The total amount of the compasses is 177,983 TL ($2.8) for two years. However, the company has taken the large amount of these payments to be a legally unacceptable expense and has not reduced the tax to the tax matrix. The tax inspector's report clearly stated that the total of the amount of the tax tax was only worth about $18,250 euros in two years, but this is only $3,650 less institutional tax. The amount of the tax paid by the Koza Gold Corporations (the amount of the government's tax paid in 2013 and 2014) is $226m euros per year, with a total of about $113 million. The loss of the tax amount of the documents the tax inspector claims to have been forged is 62,000 times lower than the tax total paid in the last two years. The Koza Gold Enterprises, which have been issued by the A.C., which has been approved by the A.C., has been issued audit reports, has been issued by the A.T.S., has been issued by the A.S., has been issued 62,000 times the amount of tax-responsible international independent institutions who have been taxed and have been tax-responsible. The fact that he's committed two separate crimes, such as using these documents, so that he can't pay taxes at a lower price, and commit verbs that will destroy the reputation of the company, is in no way consistent with the normal flow of life and commercial means. So there's no reason for such a prestigious and institutional company to perform the alleged verb. As a matter of fact, the tax inspector has not been able to provide any relevant grounds for the execution of this verb in his report.

On the other hand, Metin Kardashcan, who has been quoted by the Inspectorship and Public Prosecutor's Office, has been examined by the statement he gave to the Public Prosecutor's Office, has not made any small animal sales to the institution; no transactions have been conducted; no transactions have been paid; however, there has been no payment paid, Deputy Director General Cemaletdin Çetin's directive. and the accounting department has signed receipts for his expenses; his father Ali Kardashcan and his wife Aysun Kardashcan were also signed in this manner, but his wife and father did not sell any small animals to the taxpayer. When the tax inspector was examined, he was dealing with small animal breeding for many years; Koza Gold was a gold animal farmer; The company was in the first 13 small animal sales in 2013 and 2014, with the highest amount of $4,500,00 in total, which he did not remember in 2013 or 2014; in return, he received from accounting, with instructions from a person named Cemalettin Bey; in which he did not remember how many expense ballots he signed; in total, Ali Kardashcanan and his wife Aysun Karşcan. The signature on the receipts on the ballots of 246525, 246750, 57778; the actual sale of the receipts with these receipts; 246615, 246617, 246630, 246710, 57757, 57758, 57759, 57760, 57764, 57762, 57762, 57765; and the signatures on the receipts ballots other than that he cannot be sure that they do not appear clear; and the signatures on the receipts on the receipts are not clear; and the signatures on the receipts are not clear; Kardashcan and his wife Aysun Kardashcan's Gold Enterprises of Koza stated that there was no sale of small animals or other goods or services available to the People's Office and that the taxpayers' office may have made it look like they had taken small animals from their father and wife. As seen, Metin Kardashcan gave it to the Chief Public Prosecutor. The statement is contradicting each other. This was also in the Tax Inspector's report, which he filed, which he did not miss and was also in his report, which therefore included the tax-related institution's tax-based purchases, which was co-signed under Article 234 of the Tax-Substantive Law, which was personally signed by dealers and then collected from the taxpayers, but later denied the price, to the Tax Inspector and Republic. The statements of dealers who contradicted the statements and statements given to the Attorney General's Office are in the report and the Tax Inspector's claims are based on these statements. 3.3.The indictment of false documents against the Silk Education Health Services Foundation (10.03.2017) and the full report of Tax Crime 2017-1707-23, dated 26.09.2016 and the action of the 2016-1707-48 Tax Crime Report on Tax Crimes. (reporting report 2, 5) In the tax crimes report on Koza Gold Enterprises, which is held on the U.S. and is listed above, our client has 2011, He received legal records of his purchase of food products from third people during the 2012, 2013 and 2015 account period, which he received from the third person, invoking the food products to the Koza Silk Education Health Services Foundation ((provided) invoice for the 2011 account period, at $714,902,44, and at the time of the 2012 account period of the account period of 694,476,70, and at the time of the 2013 account period of the account, at $313,604,12 TL and 2015 TL 651,996,47. The bill has been referred to expense accounts. The reports, on the other hand, claim that the dates differences between the bill and the delivery reports, the statements of the people who signed the deadlines, the statements of the institution's officials and some comments that the food materials were not delivered to the Foundation. The bills filed on the release of food to the foundation are a false bill according to Article 359 , the Court of Taxes Act on the article of Usul, the head of the Council of Koza Gold Enterprises, Hamdi Akin Silk and the vice president of the EC are also alleged to be perpetrators of the false invoice editing verb of the Tax Act on Article 367. Both reports of tax crimes related to the processing of the crime have been issued, using tax benefits related to food banking, reducing the cost of the food packages to costs and paying less taxes from the institution's income; in fact, the Koza Silk Education Health Services Foundation has submitted food packages to the food service foundation as though it had not submitted food packages to its owner, but has already submitted a legal bill. The food clause, which is one of the conditions of the arrangement, is intended to appear to be admissible to the obligation to grant the foundation or to be made up. The statement is included. 3.3.1.The Tax amount of Bills alleged to be forged is only 0.05 percent of the IRS Taxes Taxes Tax Group Pays in the same year. Tax inspector's report shows that we quote full quotes above. The purpose of the bills alleged to be false is to pay less taxes in summary. The bills mentioned were not considered as a legally-admissible expense and were taxed by three years (2011,2012 and the fact that the tax has been dropped and the fact that the bills are being paid is not considered as a legal expense.

2015) Expenses will be $2,061.000, which is about $442,000 less.

In the same three years, the institution has been paid tax. In the same way, it is not in any way appropriate for a company who pays $287 million in taxes to commit a verb that will destroy the reputation of a company and thus constitute a public and corporate company to not pay a price of 0.14 per cent (ONBINDE ON DURT). The fact that the minimum reason for its operation is accepted by everyone. The tax crime report 2016 A-1707/48 on the 2013 account period claims that the Koza Gold Ash has forged documents to pay less taxes. This sum sum is approximately 313,604.12 TL. The advantage is about 63,000 TL.

It is not considered that a company who paid $317m in taxes in 2011, 2012, 2013 and 2015 would consider not making a donation to the Foundation to pay $63,000 in tax, but to commit a crime that would be punished for at least 3 years in prison by filing a fake document. In the tax inspector's report, food aid reports, food supplies that the client donated. The statement of those who signed the deadlines, the statement of the agency officials, the statement of the deadlines, and some comments of the food materials in question, which he has filed as a statement that the Foundation should not be delivered to the Foundation. On the contrary, it confirms that the food materials that it purchased from third-persons on page 3 of the Tax Crime Report were actually purchased. However, the investigator's claim is not to be delivered to those who really need the help of food supplies that the client purchased. It is deeply offensive that this is a good reason for the purpose of making it look like it was being used to make it look like the way the legislation is supposed to be, which is in its report that it is not being used for tax advantage. So there is no reasonable reason why it should be made to appear as if it were being delivered to the Foundation by setting up a fake bill for food materials that it actually bought and distributed to its owners. The tax crime report and the additional tax technique report show testimony from company officials based on the lack of food supplies delivered by Koza Gold Asş (17-A-1707/35 Tax Technique Report Page 90). However, it was discovered that the tax review was authorized to represent the company on 10,02.2017, in the study period (2011-20 2015). It is against the law to be in charge of representing the company, and to claim that the false document editing verb was committed within the scope of the Koza Gold Enterprises of the A.Ş. by individuals called Salih Gül and Serhat Öduk, who are not even employees of the company. As it is known, the tax-reporting and accountual reviews of the cases and the conditions of the tax-enforcement code are subject to the tax-designation and the audit of the account. It can be addressed. As a result, the statement of the institution's authority, which is included in the statement of the auction, which is dated 10:02,2017, is stated to representatives that the following report is an instrument of proof of issues in the article. In this regard, it is stated that people who are not even employed at the time of criminal acts are not considered to have any financial information about the financial events. It is unacceptable to use it as a means of delivery. In addition, these individuals define the information that the Company has not delivered food materials, that are coerced by the clients for the delivery, that they have been coerced to sign the information, which we have received from the employees, such as . The use of their officials' testimony as evidence also involves legal injury.

On the other hand, the claim that the food supplies that were purchased by the Koza Gold Company were not delivered to the Foundation is also based on the statements of the leaders of villages where the donations were made. Let's just say that the owners with their signatures under their surrender report have received help from their own signatures, and that they have not received help this time after they signed their own signatures. Adnan Morning, who was laid off by the former administration of gold, and was rehired after the appointment of a trustee, is seriously suspicious of the former administration. Another former employee who accused the company officials, Ersan Yar, claims the opposite of the statement of the muhtars. What he saw with his eyes, he clearly states that he knows that the chiefs have increased their personal wealth. The receipts found on the Koza Gold Company are all complete and are in the financial books. Therefore, the statements of the key owners who signed the documents that the food materials were delivered personally but later denied and later denied the documents that had been coerced in the report. In addition to the fact that the donor's testimony was taken, Ersan Yar, who was the person who claimed the donation was taken, is also the person who accused the client, and he has no concern in the other case of testifying to their behalf.

The 4th Özdemir Antimuan Mines was held on the 5th,06,2017.

And in the Tax Crime Report 2017-A-2623/49 (Rap 6) Özdemir Antimuan Asş (Opportation) and his information on the above tax crime report, the company purchased food from third people during the 2012 account, by billing the Koza Silk Education Health Services Aid Foundation (Platif ▪Vakift Three of the three items in the rankings of 176703176704, totalled 92.550.40 euros, were reportedly in the expense account, but not added to the institution's earnings ((KKEG) which were not legally accepted at the end of the term. On the other hand, the report states that the food materials were not submitted to the Vaqfa by acting in such a manner. For the same reason, the bills filed by Özdemir Antimuan AŞ on the delivery of food to the Foundation are false in the Article 359 . The tax bill is a false invoice according to Article 359 . The company's chairman Hamdi Akin Silk and Vice President Jafer Tekin İpek are also alleged to be perpetrators of the false invoice editing verb. As a result, the tax law is the subject of the 367th article of the law. The prosecution has filed a criminal complaint. 4.1. Expenses for alleged fraud invoices may be tax-freed, and the state's tax loss is zero (0).

The tax crime report, which is based on the indictment, has shown that the bills claimed to be false were taken into account by Özdemir Antimuan Asş as KKEG at the end of the term, on page 2 of the same report, as you know, taking into account the KKEG of a company's expenses from the tax machine and normally paying taxes that he would pay for, which he would pay for. When the amount will be reduced, the tax on the company's decision does not decrease. The tax inspector has determined that the situation with the bills on the table is in this direction, and has made it clear in his report that the state has no tax loss due to these procedures. For a moment, the bills are not considered as a tax-free expense and tax-deprived expense. Let's say that this is going to cost 92,550,40 euros to be written in 2012, which will result in a tax on about $18,500 less institutions. In 2011, 2012, 2013 and 2015, the taxpayer of $317m on the Koza Gold Ac, has been appointed to the world's most respected and uncompromising international independent organizations, and has had them issue audit reports on all activities and financials. The fact that the Koza Group, which has never been identified in any of these proceedings, has been investigated and confirmed by the sworn financial advisor, has committed a crime such as setting up a false document, which will destroy the reputation of the company, to avoid the price of 0.01 percent of the institutional tax paid in one company alone. It does not fit in any way in the usual flow or commercial environment. Besides, it has not been reduced from tax. About 800,000 bills are being billed within the company of the Koza Group in a year. It has a volume of such a large, respectable and institutional company, only ▪ to fake tax benefits from the 31% in the group. The fact that the verb shall not be given the smallest reason for the regulation will be accepted by everyone. As a result, the tax inspector has not made a sentence comment about it, not even to mention the data. The tax inspector has provided a statement based on the claim that the bills he has provided for the company's food supplies are false. The Foundation is not to submit its materials. The tax inspector, who is not to claim that the food materials are not being bought by the company. He cannot claim that the food products he actually bought are not being delivered to those who need help. The inspector's claim is that only food materials are not delivered to the Foundation. It is insinuated. Its purpose is to take advantage of the tax advantage by pretending to follow the procedure of the legislation, which is in its report that it is not being used, which is not in itself. So there is no reasonable reason why it is seen as being made to appear to be delivered to the Foundation by setting up a false bill for food materials that it has actually bought and distributed to its needy.

4.1.The charge of the alleged false document editing of the client is based on the statement of Ayvat village Mayor Hasan Hussein ATAS News Agency, which has been issued by the People's Court of Justice, who has signed the Foods and Health Services Aid Foundation. The report adds that the report included the signature of the Mukhtar himself under the 2012, 2013, 2014 deadlines for food donations made by the Foundation to the village of Ayvats. However, the person mentioned in his statement in 2016 claims that only two of these reports have not received the rest of the materials. It is not considered that the chief of the chief would not know what the contents of the document is when he signs the blank document, as he stated in his statement, but that is a way that a person who acts with discretion will not be able to do anything, which is in any way in violation of the usual course of life. He must prove the claim of the person who made such a claim. However, this is not the case in the report. The testimony of the person mentioned in the statement is unacceptable. 4.3.The Tax Crime Report on Antimuan Asset was shown in the Tax Crime Report on Koza Gold Enterprises as Evidence. In the Tax Crime Report, the total amount of three bills of 92,550.40 euros was not found to be forged, since there is no reasonable reason for the fabrication of the bill to be forged by the Antimuan Asş, in other words. Since the claim that it is highly unintended was not based on the very obvious claim that it is against trade, the same claim on the Koza Gold Enterprises was also tried to support the claim by including the data that was written about the tax crime report. In a paragraph of the Tax Crime Report, which is only four pages in total, Koza Gold Employment Agency was held on the subject of the EC.09.2016 and in the Tax Technique Report 2016-A-1707/35, the Tax Technique Report, which states that the report is called The company is stated to have forged a bill as if it had not delivered the food materials. The following paragraph is that the food supplies donated by the foundation were not delivered by the Foundation, which is in the report of 01,09,2016 of the General Directorate of the Foundation of the Foundation, dated 75-73/36, and are not provided by the Foundation, as follows. Although the signature of Hasan Hussein ATASISH was found, it was said that the reports were not reflected in the truth, and that the company was referred to as the company's associated company's Koza Gold Enterprises, as part of the food banking agency, which was considered to be a fake document, but that the company was not a real surrender, and that the company was also considered to be a fraud document in 2012. Three of the bills he filed were considered false documents. It is said that the report also called a false document. One of the things that is remarkable is the ■ ■. The tax report on the charge of the client is mentioned that the false document editing verb was not identified but was considered a forgery. It is noted that the documents were forged. It's nothing more than a confession that the tax inspector has not been able to determine the existence of the false document editing verb.

However, if a charge is alleged, at least the claim must be made. The tax crime report, which cannot express its claim in a certain manner, is clearly not legal. The Tax Control Board on Tax Crime Report 4.4 also shows that the client's claims cannot be respected. As you know, the Tax Usul Law is 367th. According to the article, the right-wing of the report assessment commission by Tax Inspectors and Tax Inspectors who have determined that the crimes written in Article 359 during their investigation is mandatory to report directly to the Chief Prosecutor of the Republic. Furthermore, the creation of the Ministry of Finance Report Evaluation Commissions and the basics of Labor and Work. The 8th Article of the Article of the Article of the Article (Admissions of the Commission) shall be considered in accordance with the tax crime reports, which have determined that the crimes have been committed in Article 359 of the Law. The 13th article, titled "Tax Crime Reports" shall be issued in Article 13 of the Article of the Article ▪ in which the criteria shall be submitted, with the elements of the crime between the perpetrator and the perpetrator. The relationship is assessed. The Commission shall consider the report and the elements of the crime, which should be analyzed and expressed in a proper manner, in the 2006.06.2017 Report Evaluation Commission's Talk on Tax Crimes Commission for the subject of the incident, as a statement of the incident, 2017-A-2623/49 The report stated that the client had been convicted of smuggling and had been charged with committing trafficking by setting up false documents. Legal reasons include the relevant chapters of the Tax Code of 359 and 367th Amendments. The conclusion section included no comment, no discussion, and no reason to explain it above, although it was not provided to be given above. The tax crime report against the client is not only a matter of concrete evidence, but the argument is that the elements of the crime are not presented with solid evidence in the report, but are not necessarily subject to the law. There is no comment on whether there is a real connection between the people who are being treated, and it is a text that involves the alleged crime, the relevant legislation and the criminal complaint, which is to carry out the specific legal obligation.

NUTICE IS IN THE PLACE WITH NO CRIME, NO CRIME

SOME PEOPLE ARE GOING TO FIND THEIR CRIMINALS.

A right and a clean crime is a prioritized crime

The crimes of the deceased are considered a ransom and the consequences of their actions are not limited.

SENT TO THE SECURITY OF THE SECURITY OF THE PRISON OF THE COUNCIL AND THE NECESSION

THE DECISION OF THE UNIVERSE OF THE SPECIAL CRIMINAL CRIMINALS

We're getting it.

4th Special Court of Crime

RETURNING FROM THE OPEN:

The decision of the 7th Criminal Court of Peace (Khandan) on the date 01.09.2015 and 2015/3353 D. Business decision on the basis of the decision of the client Jafer Tekin IPEK. The search was made at companies where he was a partner and a number of books were hand-held and had been examined as to whether the signatures in the books were forged. The report is based on the examination of the expert. =
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===== The indictment states that the client's people are neither an older brother nor a member of a team of employees who have been appointed as a member of the family of the Koza Silk Holding Association, who has been appointed as the executive of both the firms, Hamdi Akin IPEK, his mother, Angel IPEK and finally a member of some of the holding companies. It has not been announced either that the signatures were not forged by the client, nor were they asked by the law, the prosecution or the client during the interrogation. The people who were originally told that the signatures were signed were not their own or were replaced by others. If they were forged by others, they were not asked whether they were signed by others. The statement of the people who were signed to be appointed as their replacements was previously submitted to the file, however, that the case was highly inclusive, which we believe was probably overlooked by the prosecutor's view.

Finally, the people who were signed as the victims of this crime were not shown in the indictment. We believe that the alleged signatures of the prosecutor of the investigation were forged, as well as that the signatures of the people who were signed as signatures were made in accordance with their consent. The charge of fraud is not possible. As it is clearly explained above, there is no way to be a forgery in the special document. The alleged people and clients have close ties to the client. One is the mother and the other is the brother. The document is considered to be a intention of damages, intent and will of fraud. The perpetrator who used his signature on the victim's consent to imitate his signature cannot be considered to be conscious of the intent of fraud. It is imperative that the verb be explained before the verb is processed, and the victim's consent may be open, and it may be that the relationship between two people is not acceptable to anyone who has signed on the basis of that consent, especially if they are able to accept such consent.

On the pre-approved consent of the victim, it is the Supreme Court's stable opinion that copying his signature would not constitute a fraud charge in the private document, although hundreds of cases have been made, the most recent and clear one below.

■T.C.

THE KINGDOM

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E. 2014/7895

K. 2016/9191

T. 1.12.2016

• TIZA FOR THE REFERENCE OF THE MUSCLE

EMPTY (Admit the victim's signature) 5237/m. 158 EZET: The perpetrator who used the victim's signature to imitate or under his or her consent, who would not be able to harm the victim by impersonating his signature, would not have a clear or veiled consent) in the case of the perpetrator who used it to use it to mimic his signature, and would not have a sense of harm the victim's presence. A person who has signed for another person on such a plea must accept that the presence of the criminal will cannot be accepted.

RETURNING TO THE ENGINEER:

On 446 , 448 of the 1-Defense, defendants Hamdi Akin IPAK, Jafer Tekin IPEK, Angel IPEK, Pelin ZENGINER, Ali Serdar ASIRCIOK, and Şaban AKSİKKKK have been wrongly gained in amounts of money, which have been made in each article 155/2 of the Law, under the rule of 6362, by the use of 110/1 article of the Law, on the charge of abuse of trust. This is why the charge of financing terrorism, issued under Article 6415 and Article 6362, under the scope of Article 110/1 of the law, are charged with violation of trust in Article 155/2 of the Article 155/2 of the TK; the SEC shall issue a Article 128 of CMK, and the report listed in Article 1.01.2017 dates XX1.5/33-1 of the $1.5 billion of the assets of the property of the law under the TMSF. To begin with the partnership shares in companies, the decision is required on the Article 55/2 of the company.

2-Mr. Prosecutor of Investigation, 1.5 billion in indictment

The company has been run for nearly two years by the management register, and the profits obtained during this process are calculated, while the company is now being transferred to the company's register. For the company's safe, about cash

There is $3 billion in money. Therefore, given the amount of the company's administrative share demanded by the prosecution, the company must be removed. This is:: given the current market value of the Koza Holdings A.Ş. and its companies are approximately 20 MILK TL, at least at this stage, except for the 1.5 billion TL €1 of the decision to ski out of the current market value. The charges must be lifted. As referred to in the indictment, no claim is valid or legal, or any other claim to finance or oversharing of terrorism is legal. Therefore, the request for the 1.5 billion euro is not valid. However, the court is also considered to be valid at the end of the trial, and even if all savings on the company are granted until the motion is granted. The decision to be made to register to remove your authority and the continuation of this decision has no justification for the decision to be made. None of the results of the report issued by the expert in the report, dated 16,10,2015, which is based on the decision to transfer to Silk Holdings.

THE REPLICATION OF MY COMMUNITY IS TO BE CONCERNED

THE UNIVERSE OF THE INDIVIOUS IS NOT TRUE, INDIA

A crime by this law

If not, the investigation of the company and the intelligence of the company.

THE VICTIM.

The decision of the CMC 133/1 clause to be appointed as a permanent trustee to companies within Koza Silk Holdings is in effect, as it is not in any form, since no profit or collateral has been distributed to the company's partners since then. The application is in the files which are generally asked to retain. The action is also known by the side of which the measures are lifted with the sentence. However, since the part of the trial which is required in this court file is not only explicitly stated without indictment, but is already in the company's vault, the amount of the required permission is in cash, there is no legal use in continuing the measures to cover all the assets of the defendants until the end of the trial. The right to use these real estates is also taken from them because of the transfer of the assets to the Koza companies, which are essentially their own, but under the pressure of parole.

The real estate they signed has become unable to pay rent prices and they have entered an economic crisis because they have not received any fee from the company they have owned for nearly two years, and there are no other sources of income available to them, and they cannot use those accounts because of the fact that their personal accounts have been seized as a precautionary measure. The client is hereby released without a final conviction. We are hereby granted permission to sit in their homes, which is at least until the end of the trial. The court of trustees of the TMSF administration has filed a lawsuit against clients against the clients in Ankara Court of Justice on the 16th Criminal Court of Appeals. If your court does not grant you the right to use the dwellings, there will be no words to describe the victim's injury they will experience, given the fact that they have no other income. We have no doubt that they will commit all crimes against clients. Even if you think that there will be a penalty against the accused, Article 36 of the Constitution. ▪General VALENTERE , which is not to be passed and, given the 225 clause of CMC , the request is 1.5 billion euros, and is required to be granted a decision on the company's assets, which cannot be allowed to be allowed to stay outside of it. For this reason, the measure on which the company is asked to be removed is 1.5 billion euros. We would like to ask that the extradition be paid in a number of companies, as well as in the interest of each client, if that is not possible, to be paid in full, to maintain their lives, until the case is finalized, and to be given a recession in the houses with open addresses written down.

1-Tiny Mh. Karadal Sk. 8 Lakehead

/ANKARA 111177 Ada 11 Parsel, 111178 Ada 5 Parsel, 1111776 Ada 18 Parsel)

2-Baby Mahale Cevat Pasha Street

No.11/1 Beşiktaş /STANBUL

3-Dikmen Mh. Park Oran Housing A 4 Blocks

No.56-74-77 Chankaya/ANKARA

4- Bindings Mh. Koza Sk. Nurol Residance A

Block No.3-4 Chankaya/ANKARA

TO THE NEWS THAT COME OUT OF THE MEDIA

OUR EXPLAINS OF LOVE:

The article from page 81 to page 215 of the indictment has been evaluated in the Media section operating within the Koza-Speek Holdings. In these assessments, life TV and its joint partnerships, which form media foot of Koza Silk Group companies under the ATP Construction A.Ş, are now owned and connected to Å/PDY, as well as to the companies with the TV and the Koza Press Press Press Press titled companies today. The indictment has been added to the indictment as evidence of membership in Å/PDY armed terrorist organization, which was closed by KHK 668 on 17 December 2013, with reports from newspapers and televisions. First of all, an assessment is made that the DBP/PDY armed terrorist organization has been propagandad in the media and newspapers. And it is not possible to participate legally in this subjective assessment. But more importantly, because of media reports, the accused client Jafer Tekin IPEK (the defendant) has no legal responsibility for the criminal activities of the group. Because the defendant has no duties within the Silk Media. The criminal responsibility is written. The charge is made at the moment of the crime carried out through the 11th-printed monuments. The owner of crimes committed through continuous publications and indefinitely. The owner of the crime is responsible for the crime committed in the current publications. The owner of the article is not allowed to be registered or has not been sentenced to be convicted during publication or has been found abroad. In case it does not affect the sentence he is sentenced to, the responsible director and editor-in-chief, editor-in-chief, press adviser, the manager-in-chief will be responsible for the responsibility of the director-in-chief and the director-in-chief.

The responsibility of the author, though the official opposes it, is to the publisher. He is the publisher in the case that the owner of the unsub's permanent publications is not present or has not been charged with having a criminal license or is not allowed to be tried in Turkey for his absence of a permit or the punishment for the fact that the owner of the work is convicted of another crime, he is the publisher, the publisher is the publisher, in case the publisher is not convicted of a certain crime. If the editor is not not allowed to have a criminal license or is not charged with having been released during the raid or is not allowed to be tried in Turkey for being abroad, the above provisions are also applied for the publication of the literature, for the duration of the publications and for the legislation. In what ways, it is in the form of the director responsible and editor-in-chief. While the court has submitted a motion to go on, no report made by the accused client Jafar Tekin IPEK (provoking) on the media will be able to go on the road of responsibility.

THE KINGDOM

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E. 2007/5270

K. 2007/7695

T. 3.10.2007

• THE RESPONSIBILITY OF THE GROUP (the conclusion that the Master of the Arts will be responsible for writing - The Responsibility of the Editor-in-Chief and Editor-in-Chief in this situation) • THE RESPONSIBLE PROPOSION AND THE RESPONSIBILITY OF THE GROUP OF THE GROUP (the responsibility of the effect of accepting the Article - The Responsibility of the Responsibility of the Article) 5187/m.2, 11, 26 EPECT: Press Press: The subject of the investigation is reported in the statement of one of the suspects, which shows that he had written the article, and in this case the circumstances that require responsibility for the responsible director and editor-in-chief are not present.

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OUR EXPLAINING THE REPLICATION OF THE REGIRMENT OF THE REGREATION:

The same is the nature and nature of crimes involving the alleged Armed Terror Organization, Membership, Service Use of Trust, the current case of evidence, the current report of the court of justice of Peace, the report of the case, the report of the article of the article, the report of the article of the article, the report of the article of the article, the report of the article of the article, the report of the article, the 03/02/2016 date E-1494, 08/03/2016, the date of the armed terrorist organization referred to by the SPK, the E-2739, the E-2739, the E-2732, the report of the case. The fact that there is concrete evidence that suggests that there is a strong criminal charge committed on the basis of the 21/04/2016 case report E-4716 and the full scope of the case, the crime of being a member of the armed terrorist organization with the attack is a crime that is predicted in the CMK 100 article, the amount of punishment prescribed in the law is measured for the crime and the punishment of the criminal offenses. The amount of the suspect's escape may be insufficient to implement the judicial control of the CMK. 100thmd of the CMK. The decision has been made to be made as a measure of the arrest conditions on Article 5 of the AIDs, as well as to the suspect's detention in accordance with the 101st Articles of the CMK., as well as to the monthly evaluations of this arrest. The following decisions will also be evident from the following statements; it clearly violates the Constitution and Human Rights Court's decisions. Given the scope of the case and the content of the indictment, which can be completed in about three years, the conclusion of the case will be at least three or five years. The ongoing investigation process and almost all evidence will be carried out at this stage. Given the gathering, the client's case is not to be clouded or affected by evidence. The following evidence is to be collected entirely under state control expert reports. However, almost all of the MASAK reports taken during the investigation process and the state's most competent institution on financial matters are in favour of the person's freedom and the freedom of everyone in the first part of Article 19 of the Constitution. After being declared a safety-right principle, the conditions and conditions of the person can be denied their freedoms provided that the second and third jokes show the law. Therefore, limiting the right to freedom and security of the person may only be subject to the existence of any of the conditions set under the Constitution's remembered clause. The rights to the people arrested under a criminal investigation in Article 19 of the Constitution have been guaranteed to be closed at reasonable time and to ask for release during investigation or prosecution. With this dignity, the completion of the sentence is essential and is essential to the care necessary and the immediate completion of the criminal trials. It is possible to implement some "instructionary measures" to be completed and conducted in a healthy manner.

In this scope, the third amendment of Article 19 of the Constitution has ruled that people who have strong symptoms of their guilt can be arrested by a judge's decision, which makes it necessary to prevent or prevent the arrest of "execution," or to prevent evidence from being removed or changed, or otherwise shown in the law. According to this, one person may be arrested in the first place as a criminal. It depends on the presence of strong suspicion. This is the essential element of arrest. This should be supported by some convincing evidence that can be considered a strong evidence. The quality of facts and information that can be considered credible depends largely on the specific conditions of concrete events. In this context, the basis of strong doubt will be the subjective emotion and opinions of public officials. is that it is absolutely necessary to withstand objective material phenomena. Arrest is a measure between protection measures that "limits freedom of person" with the most extreme limits. An arrest is a measure of protection, a "determination" of freedom of physical action before a final verdict is made on the guilt of a person. This is a "interim measure" that arrest is not a punishment, not a punishment, but a punishment for punishment. It should not be kept out of sight that "the actual one is an open trial." Therefore, only in mandatory cases should this measure be applied, and if there is a possibility of accessing the objectives of arrest with other types and lighter protection measures, otherwise the application will be openly against the aim of the arrest measure and, depending on this, the Constitution's Article 19 will be against the purpose of the arrest measure. In the same way, arrest elder-man protection measures are not required to arrest, even if the conditions are available. Therefore, while the arrest measure is being implemented, "personal freedom is the main exception and the arrest measure is the exception." Some conditions must be made to ensure that arrest, which is a safeguardary measure, can be implemented. His arrest is first, as mentioned above, a strong suspicion of criminal activity. This is an essential element for arrest measures. The suspicion of criminal activity must be supported with compelling evidence. The quality of facts and information that may be considered credible depends largely on the specific circumstances of the concrete event. While we have full faith that the prosecutor and your Honor will already comply with these issues, we believe strong doubt should be supported by objective material facts. In other words, strong doubt should be supported by material facts that will convince an objective observer. Secondly, with strong suspicion of criminal conduct, the Penal Code (CMC) Article 100 (2), The person may be arrested if there are strong suspicions and a reason for arrest. According to this article (a) there are concrete facts that suggest that the suspect or defendant will escape, or run, if there are any facts that suggest that there are strong suspicions about the crime.

(b) the behavior of the suspect or defendant;

1) Exterminate, conceal or altering evidence,

2) Pressure on witnesses, victims or others

If there is strong doubt about the attempt to make an attempt, there is a decision to be held under arrest, as well as a strong suspicion of criminal crimes, which are the conditions of the arrest that are appropriate, it is mandatory that at least one of the reasons for arrest "existing" together in every phase of detention. These conditions concerning arrest are considered "simple" in every possible way and "represented" in every possible way. It is also mandatory. Unlike the European Convention on Human Rights (contact) system, there is no distinction between the first arrest warrant and the next detention reviews. In the decisions concerning the further arrest, the continuation of the arrest or the refusal of the release, strong suspicion of crime, the possibility of escaping and evidence, the possibility of the arrests, the possibility of abstention of arrests, the failure of arrests, The evidence that shows the presence and the measure of arrest must be made clear "by reason of concrete facts." It can only be understood through the examination of the grounds for the arrest or the continuation of arrest. It is also possible that the defendant and his defendant can defend themselves with their rights, and the objection is based on legal reasons. The fact that the authority can also conduct a study based on this, is possible because the content of these reasons. The grounds are that the decision is shown in a reasonable, indiscriminate and convincing manner. Therefore, the only reason for the arrest is that there is a suspicion of escape or evidence, which does not mean that the decision to repeat the terms of the law is justified. Another of the conditions required to be implemented is the balance between the purpose of the arrest and the arrest of the person, which is a severe intervention in the right to freedom and security. As in punishment, the principle of protection must be important in implementing it. The principle of measurement must be a key function. The protection measures that produce the constraint require implementation in the order that is slowly moving. If the implementation of a lighter measure and the execution of a sentence is possible, the lighter measure/adjusted measures in question must first be implemented. Otherwise, the measure of the measure of measure of measurement of freedom of the person will be against the principle of measure of measure, as the measure of measure of protection will be against the implementation of the measure of measure of measure of freedom. The sentence will be eliminated in the distinction between punishment. As a matter of the person's special circumstances, the charge of the charge, which is not expected to be made in accordance with the penalty or security measure, is stated in Article (1) of the CMC. In addition to the nature of the crimes imposed on which the person is charged, the person's special situation is taken into account, as well as the nature of the law of the law of modesty is considered, if the matter is not measured by the penalty or the measure of punishment. The measures for alternative protection that can be implemented are also mandatory under the principle of measurement and in this sense "personalization" of the grounds for imprisonment.

Article 5 of the contract (3) states that after the right to be brought to the judge immediately after the arrest or arrest of the arrested person is held, the person has the right to be tried or released during a reasonable period of prosecution. The defendant is not guilty until the trial is concluded with a final conviction. They must also consider the purity of the sentence. The continuation of the arrest is the duty of the first-degree courts to ensure that the person who is guaranteed in Article 19 of the Constitution, despite the purity of the law, has a real public benefit that is heavier than the freedom and security of the Constitution. It is the duty of the first-degree courts to ensure that detention does not exceed a certain period in a case. For the purpose, these facts and events should be revealed in decisions concerning the above-level courts that affect the need for public benefit and the demand for release. The seventh joke of the Constitution chapter 19 cannot be interpreted as it allows for imprisonment without condition. No matter how short the period, the detention is justified in the decision. The ECHR decision must be shown "in a convincing manner" (AIHR decision Belchev/Bugariana, B. No: 39270/98, 8/4/2004,) EARSM concluded that it is contrary to Article 5 of the Charter (3), if courts use grounds for the refusal of the arrest and the appeal to imprisonment in the decisions related to the continuation of the arrest and the rejection of the appeal. When you predict a wife for reasons related (as in criminal crimes) the existence of concrete facts that require individual freedom must be established in a convincing way. (See the AID decision. See the grounds for the decision Contrada/Italya, B. No: 27143/95, 24/8/98,), the arrest, the continuation of arrest or the refusal of evacuation, the grounds for strong criminal doubt, The evidence that shows the presence of arrests and the measure of arrest measures should be "explained by concrete facts." The interpretation of the laws on imprisonment and implementation of the laws and the application of the Constitution based on explicitly infractions of the law or inadvertent interpretation of evidence, or a violation of right and freedom if there is obvious disparity in the appreciation of evidence. The individual rights court has many decisions that have been concluded with compensation in individual applications. We have no doubt that the client Jafer Tekin IPEK will be acquitted of all charges. The time he is arrested, he will never be able to escape, and the trial will be long before he is granted a full trial. We demand that the court decide on the court's judicial control order and the court's decision.

With respect to the court of law, the court will be given a decision on the court of judicial control, which will be seen as appropriate if the evidence is not determined, that there is no possibility of escape, that there is no possibility of escape.