CAFER TEKİN İPEK - INDIVIDUAL DEFENCE SUBMISSION 2

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

UNOFFICIAL ENGLISH TRANSLATION

This translation is provided for information and archival purposes. In the event of any discrepancy, the original Turkish document prevails.

AUTHORITY 24TH CEZA PRISON

TO THE PRESIDENT OF THE SUN

DOSYA NO : 2017/44 E.

DAVACI: K.H.

- Peace, Bozkurt

2nd Winner Autosturk

Cafar Tekin Silks

CRIME: STRIKE STRIKE IN THE GUNN TERROGAL EVIL, SAVINE

STUDENT TO THE WILD, THE POLITION OF THE 213-SECTIONAL PROCESS,

6362 SECNAVING, PRIVATE PROFESSIONAL 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 :

Ankara Chief Public Prosecutor's Office has filed a full report on 45 suspects including the investigation into the Constitutional Order of the State's Office (Second Order) on the dates 09.06.2017 and 2014/119687 investigations, 2017/3386;

STRIKE STRIKE ACTIVITY, UNEGENTITY

United action is to help you and want help you, safety

STUDENT TO THE WILD, THE POLITION OF THE 213-SECTIONAL PROCESS,

The indictment, which consists of 534 pages in all, has been filed in the entry section: the indictment is divided into sections and the actions of suspects are judged under the title 1 under the five separate criminal charges.

1-Arm terrorist organization Membership : The evidence obtained regarding this crime has been described under 14 separate topics. 2-Secrecy Use of Security: 6 separate criminal charges sent to the Public Prosecutor's Office by the Capital Market Board. 3-213 Versusion of Tax-Artifice: 7 being carried out by the Chairman of the Tax Control Board. The separate tax crime report was placed under this title. 4-Personal Documents Charge of Fraud: Frauds in Companies' decision book was described under this title. 5-Indiscriminate Weapons Found . : The crime of suspected silk . The act of possession of unlicensed weapons was described under this title. Under the subtitles of the indictment, different issues are discussed without a integrity. So it was wrong to be admitted, when the indictment, which was held in a series of cases and facts, which were held in a line of defence, should be returned under Article 5271 of CMC 174. It was wrong to be admitted, given that the indictment was full of open contradictions, each section and narrative differed from the other chapters, in order to answer the indictment. Most of the indictment is not found. My client's name is not mentioned at all, but has company partners. The statements have been covered by the above-proposal reasons, including the structure of the Å/PDY terrorist organization, financial resources, the procurement of employees, and the news and statements in the visual media, and are linked to Koza-Ipek Holding A.Ş. Our defences have been presented in accordance with the following order against the criminal charges in an unsolicited indictment.

STRIKE STRIKE 1 TERROGAL ACTIVITY

THE UNIVERSE:

1- The defendant is a client named Jafar Tekin IPEK; ■/PDY

He didn't belong to an armed terrorist organization, nor did he help this organization intentionally or willingly.

The client has answered all the charges he has been charged with at all stages. The total question is 24 questions in the prosecution's phase, according to the 8-page statement, the client is asked about opposition to the SEC law and whether he is a member of the Å/PDY organization, and his defence is not mentioned with any other evidence, as it is not mentioned with him. The first is a crime of membership in an armed terrorist organization and the other is a crime of abuse of trust due to service.

2- The defendant is the client Jafar Tekin IPEK (PDY), l/PDY

In the case of the investigation into the organisation's membership, no financial evidence or evidence that is a factor in the membership of this organisation appears to be being taken into account. In the 3-client Cafer Tekin Silk case, in his very friendly defense, do you know Fetullah GÜLEN, do you have any contact with any organization associated with this organisation, a charity, a charity, or organization? And he answered the question, "Did you give financial aid under the name of etc.?" In fact, the defendant answered with all sincerity, when he had no information or evidence against the client who had gone to America or was asked, "I have not been able to contact or defect to this organization." I can't remember who was on the committee. During this visit, we visited Fetullah Gulen, who lived in the United States. Other than that, I have never had another meeting with anyone in the Fetullah Gulen community. I have never given a donation to anyone in the Fetullah Community, to pay zakah, fitness, or sacrifice. No one has made a request in this sense. He said that. He said that. The client's defence is not in doubt, unquestionably and certainly, in any way. The lack of credible evidence will also be found in the result of trial. When we answer the criteria shown as the strongest co-host of the organisation's membership at this stage, the sum of the TUTAKTA, organised by the KoM Office of 26.05.2017, the Ankara Chief Public Prosecutor's Office for Criminal Investigations Against Constitutional Order, the investigation carried out by 2014/119687; 25,05,2017 The UNIVERSE's office has been informed whether the accused Jafer TEKIN is connected to the IPEK (PDY) armed terrorist organization and in response, the police unit has responded.

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The head of the Comm Office was presented below on 26.05.2017. According to this, the TUTAAK was presented on the ground.

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As evidence of the membership of (PKK armed terrorist organization) organised by the DBP Office Chairman of the Republic of Turkey, dated 25.05.2017

Our statements on the criteria shown will be made in the following contexts and in the order of TUTAAKTAKTaki. The first is the investigation of two investigations against 1-Cautor Jafer Tekin IPEK, which is based on your court's trial. The second investigation has been decided that there is no room for prosecution of the defendant. Therefore, this is the case against the defendant. There is no other investigation or investigation pending outside the case.

Episode 2 - TUTANAKTAKTA 2

Our statements on the transfer of money to Bank Asia (or Bank) are not in any action under the direction of the armed terrorist organization (PDY). The relevant section of the TUTANANC has been transferred down exactly as follows. ▪The investigation of the Chief Public Prosecutor's Office 2014/37666 under the investigation of the main case of the PDY has been investigated on the national media in 1501.2014. In a telephone call from Fetullah GÜLEN, published on Fetullah GÜLEN, 25,12,2013, the person speaking to Fetullah GÜLEN, informing the bank's liquidity status, providing confirmation of the information that was being reflected in the media by the people within the organisation at the point of the transfer of their environment to the bank, and then making the talk on the discussion on the information that was being carried out by Fetollah GÜLEN. The Bank has no record of any of the people who have been raising money from 31,12,2013 to 24.12,2014 (no money reductions or resets have been recorded in the list of people who have opened new accounts.) Bank has not invested any money in the Asian bank. This is also made clear by law enforcement members. The client's account movements in the file were conducted by the COM Office Office Office Office from 2005 to 15 and the client's account actions were clearly expressed in the following file. It's kind of like that.

In chapter three of the third edition of "TUTAAKTA"

Jafer Tekin IPEK (;;, in all of all of all of all of what, in what, in what, in the way, in the way, in our, in the way, in our, in the way, in our defence, in the way, in the way, in the way of all of what, (PDY terrorist organisation) has used military, political, bureaucratic organizational structures and institutions of our state for their own illegal purposes, although no investigation into the roof has indicated that my client, Jafer Tekin IPEK (PEK) is in the organisationary hierarchy.

Chapter four on the fourth floor: your client.

The Koza Silk Education Health Services Foundation and the Istanbul Youth Enterprises Association have been shown evidence against the two foundations of the KHK, which has been declared to be linked and connected to (PKK) armed terrorist organization and are linked to the two foundations.

--Previously, IPTACS HELP

OUR EXPLAINING OF THE VAKFINA

THE NECESSARY AND PRIVATE OF COZA FEEDERITY:

The Koza Silk Education Health Services Foundation is one of the rarest foundations of Turkey, which was founded in Ankara by the Silk Family in 2009 and did not accept any donation from family members or from any real or private people except for family companies. The foundation's entire estate, which was originally owned or later, is made by the Silk Family. It is the same or non-insulting foundation from third members, except for the members of the delegation. As shown in the activity reports and on the website, it has supported education with serious donations to both MEB/ or other public institutions across the country. In short, the Koza Silk Foundation, established by companies within the Silk family and the Koza Group, is entirely in accordance with the national interests of our country, with any terrorist organization. A foundation that has no interest and no connection, always honors the rules of law and regulations. Part of the contributions made by the Koza Silk Foundation is against the Ministry of National Education, and the Ministry of Religious Affairs, by donating school and dorms to the Ministry of Education. Part of the contributions to the Ministry of Education to the Ministry of Education are made to the University of Silk (Golden Koza). Since it is not possible to assess, we feel it would be inappropriate to explain at this stage because the fact that the donations to a Turkish State State government is linked to terrorism has been necessary to make a brief statement about Silk University. The Article 141 of Article 6114 is established in the Law of the Higher Education Institutions, and the following articles are added to the Article 12/28/83 of the Article of Article III-209. ...

The University of Gold Koza: A university of Humanity founded under the name of Golden Koza University, which has a public legal personality, in accordance with the provisions of the Law on Higher Education (2547), by the Koza Silk Health Services Foundation in Ankara. The university is composed of the Institute of Social Sciences, from the Faculty of Political Sciences and Sciences, from the Faculty of Sciences and Sciences, d). The university has been renamed as İpek University, founded by the Koza Silk Education Health Services Foundation. The defendant, Jafer Tekin IPEK The State of Emergency Law M. 120 and 2935, which was declared to be effective in the wake of the coup attempt, which should be bloody and cursed, was declared to be the State of Emergency on Thursday (July 15, 2016) by the Council of Ministers's decision. Many provisions have been issued by the Council of Ministers following the State of Emergency declaration. One of these is the Turkish Cypriots, which are listed in the Official Gazette, published in the daily 2307.2016.

In the first place, the name of the Silk University is also available.

The measures taken by the State of Emergency (HD) are valid only during the duration of the OPEC implementation. The processing facility for the state of Emergency cannot be completed. The draft bill for the amendment of the Law on the State of Emergency shall be adopted by the State of Emergency. It was presented, and its bill was passed by number 6749.

The issue is confirmed by the President of Law 6749 and has been published in the Official Gazette of 29.10.2016. The name of Silk University is also mentioned in the 1st place of the 649 Numbered Law. As a result, the closure of the University of Silk was closed completely from date 29,10.2016. The indictment has come. The petition states that the grants of the Koza Silk Foundation and İpek University, which were closed after the attempted treasonous coup attempt dated July 15, 2016, and the donors of the defendant, although they were shown evidence of Å/PDY membership, are not possible to understand how the contributions to these two institutions are associated with the membership of a terrorist organization. It has been explained above that the two institutions have been closed by the VALHK. As the reason for closing is not concrete, it is not possible to explain with material law what evidence these institutions are linked to (PDY terror organization) beyond general statements. As noted above, these institutions dedicated to education in accordance with the laws and regulations of the Republic of Turkey are linked to the terrorist organization immediately after the July 15th treason coup attempt. Or closed by the assumption that the client is a defector, which leads to assessment of the defendant's guilt with the State of Emergency (KHK). This is the most important material element of criminal justice, without evidence. The prosecution of Ankara cannot go to the road of punishment. The case of 2014/119687 which was launched in 2014 by the Public Prosecutor's Office's Office launched in 2014 is the case of investigation. The Silk family, Koza Silk Holding, and the Koza Silk Foundation, have been investigated for links to (PDY).

After more than three years of investigation, Mr. Court has filed a lawsuit against you,

The Kozaki team that was locked with the KAHK and the IPI unit

WHY THE CRIMINALS ARE FOUND IN THE CRIMINALS OF THE CRIMINALS.

The report of the Ministry of Finance for the Financial Crimes Board of Directors of the Finance Ministry of the Ministry of Education (Second) on the investigation of the number 6 (Ten) is the same: The discovery above is the first to be made by the client, the founder of the trustee committee, the Silk University and the Koza Silk Foundation (Koka Silk Foundation), which is head of the ruling committee. The EPT is the most evidence that you have no attachment. Because as we mentioned earlier, there is no concrete evidence of closing the university. Another issue that we will be able to address here is the extradition of the OPEC's OHR commissions to İpek University and Koza Silk Foundation. However, there is no positive or negative decision on this issue yet. The university is a university that has not yet graduated, and has no relationship with the Å organization of the students it has in it.

There is no investigation of administrative staff from Silk University. In fact, only two of the employees of Silk University, with more than 400 staff, are under arrest for Å investigations, both of whom have been investigating the work and actions of companies or institutions that they had worked for before. He has been discharged from public office on grounds of his contact with his officer . Even considering this situation, the University of Silk and Koza Silk Foundation will be seen to have no contact with Å and no ilite.

ACADEMICS AT ZIRA IKE UNIVERSITY

THE BEST EMPTY OF WORKING FOR PERSONEL

The application is not subject to any information or advice or pressure. This is a sign that the institutions where the client is the founder of the client have no contact with any illegal organization, including Å. However, the public case has been filed against the client, although the alleged membership of the Armed Terror Organization has been filed, had this case been correct, well a majority of the academics and administrative staff have been involved. It should have been made from people who were raised from within the organisation and who are currently under arrest. The Silk University and the Koza Silk Foundation have been reviewed by several relevant public institutions (CEK, General Directorate of Foundations, Tax Control Foundation and etc.), and have been identified by reports that there are no illegal acts and verbs of Silk University. Given the following departments of faculty and departments, (PDY Armed Terror Organization) will be seen as not in line with the above goals set forth. This is:::::Speek University, in line with the presidency; a) from the Faculty of Communication, B) from the Faculty of Fine Arts, C) from the Faculty of Humanities and Literature, from the Faculty of Political Sciences, D) from the Faculty of Political Sciences and Economic Sciences and Economic Sciences, and E). It is based on the Institute of Koza Silk Foundation and İpek University, where the group of the People's Witnesses, including the Council of the People, is a member of the Council of Ministers, and the Council of Ministers, and the Council of Ministers of the State of the State of Turkey, and the Council of Ministers, and the Council of Ministers of the Republic of the Republic of Turkey, and the Council of Ministers, and the Council of Ministers, and the Council of Ministers, and the Council of Ministers of the Republic of the Republic of the Republic of Turkey, and the Council of Ministers, and the Council of Ministers, and the Council of the European Ministers of the European Parliament, and the Council of the European Parliament, and the Council of the European Parliament, and the Council of Ministers, and the Council of Ministers of the European Ministers, and the European Ministers of the European Ministers, and the Council of the European Parliament of the Europeans, are the Europeans.

As it is not, there is no parallel between the purpose of the organisation and the purpose of these institutions.

THEIR BUILDING OF THE SPECIAL

But without seeing any evidence, without any evidence of any involvement,

TO THEIR LAWS AND THE MIRTAL MEN

NURSES THAT ARE ABLE TO SLEEP, TO YOUR VATINA, YOUR FATHER AND THE MILKY

APPLAUSE

TO THE TEENAGERS' DETECT

OUR EXPERIMENTS WITH THE UNIVERSE:

The defendant, Jafer Tekin IPEK, has been a member of the association in 2009. As the client remembers, there are also several prominent businessmen from Turkey, who are not currently investigating the armed terrorist organization (PDY) as a member of the association. We hereby submit the subpoena of the founders and members of the association. The client was never involved in the association activities, as the association was never in charge of its organisation. Therefore, he is not in a position to know whether the association has contact or ties with the (PDY Armed Terror Organization) as of many years ago, or if it does not know its origins. On 25,04,2016, client Jafer Tekin is arrested and is also in prison during the TK process in which the association's connection with Å/PDY is identified. As a result, there is no negative news of the association, given the fact that there is no public record of any negative news, including the terrorist organization Wasn't arrested before the arrest of the client, the association in İstanbul has been contacted by Å/PDY. There is no way that the defendant knows that he does not exist. He is a resident of Ankara and the companies he owns are also operating in Ankara. If he were a member of the Strong Terror Organization of . It should be a member of the association.

Finally, the defendant, Jafar Tekin, has not been found in the association of the two suspects, since all the client's account movements have been examined and has been registered as being of no illegal use.

BYLOCK STORE WITH THE UNIVERSE

EXPLAINING YOUR ADVICE:

5- First of all, client Jafar Tekin IPEK; subscription

ATP Inç. and Tic., registered to 354434068099 and 01341000053305 IMEI, and the first time BYLOCK was identified was 11.08.2014; 0532 452 82 11 . .1 . . . .

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My defendant is using the GSM line 0532 314 59 23, which is also known by the prosecutor's attorney's office. The request article dated 07,11,2015 for the wiretap of the defendant's phone was submitted below, and the telephone used by the defendant is known to be number 0532 314 59 23.

The number of the telephone line, which was issued to the court after the first request, is reportedly owned by Hasan Burak Sertcan (a number of the number of the telephone line) and the number of the telephone line of 0532 452 82 11 (a number of the telephone line of 0532 314 59 23) belonged to the client, Jafer Tekin IPEK. Therefore the number of the table on which the indictment was issued and therefore the bet of the BYLOCK is the VEKIL CAFI CEFILE CEFIKLE The trial of the defendant has been cited as the most important reason for the arrest of the defendant and the court has referred to the verdicts of all the Court of Peace Courts for the arrest of the defendant, as well as the same reason for the arrest of the defendant. The motion for the hearing of the prosecutor has been submitted downstairs.

Although the defendant is clear that the client is not using the telephone number of the defendant, so the BYLOCK claim is not relevant to the defendant, and there is no doubt about our statements above, we have a special sensitivity to this issue, which is the most important reason for his arrest. Therefore, we have the GSM's request written on the prosecution's request. The court decision on the wire's rest is also clear that the GSM line is not used by the client. Therefore, the decision is taken in detail below. It is in accordance with the fact that the client is being heard and recorded; Ankara 9th High Criminal Court has reached 11.12.2015 and 2015/66 Technical Watch, under Article 135/4 of CMK (CEC) pp. It has been decided that after this period of two months, the prosecutor again has decided to listen to the GSM line, which the defendant used at 0532 3114 59 23 has been decided to be released for a month after the end of this period, after the end of the period, the 10th Heavy Penal Court has decided to take place on the 10th Heavy Penal Court. The defendant's phone was monitored for four months in total, with the decision of the second High Criminal Court of Ankara until 25,04,2016. The court's decision on 31,03,2016 and 2016/42 Technical Pursuit. The relevant court decisions were made downstairs and the hearings made by the Court of Investigations in the request of the prosecutor.

The number of the bets is reportedly used by the defendant Hasan Burak SERTCAN and has been made to listen to this person. More interestingly, the fact that when the defendant was arrested on 25,04,2016, the communication was stopped because he was in prison, but the RSM line, which was alleged to have been used by BYLOCK, continued. This is clear evidence that the client did not use the program BYLOCK. The court has asked to send the lists of the use of BYLOCK and the contents of the users of the People's Court to this museum, written by your Court of Justice, immediately after the trial was filed and the tone was filed. (The museum of your Court of Court of Justice of 06.07.2017) THE QUEEN

Bylock with T.C. ID number of the people who think they're inside.

The answer to your court's statement was sent by Ankara Chief Public Prosecutor's Office (2003,08,2017) to the interview.

THE BYLOCK OF THE SILENT WHO WAS ENTIRELY INTERVIEWED

The court's decision on the wiretap and registration of CMC (CMC) on the number number 5271 regarding the telephone used by the client has been made below. The decision on the number of the number of the number of the cell is also stated in the decisions used by BYLOCK. Within it is clearly seen that CMC (CMC) has been given a decision to listen under Article 135.

6- Ankara Chief Public Prosecutor's Office 2014/37666

Comparing numbers from the number 336 of the 72 persons registered in the HTS Department of the Numbers of Numbers of Numbers of Numbers 336 of the People of the Numbers of the Numbers of the Numbers of the Numbers of the 72 persons registered in the HTS report have been compared to the number of numbers of the Number 336 of the people who were taken. We are presenting detailed defences on the individuals found in the subscriber's data using T.C. The 2605.2017 TUTAAK , which was organised by the office's office, has been reportedly the only person to whom the defendant, Jafer Tekin IPEK, spoke to in the main case file, is Hamdi Akin IPAK. Following the statement, the client's HTS analysis was about 65 pages, and the talks were also in various numbers. Given that he is the only brother of the person he is communicating with, it is not possible to draw any conclusions against the client, since there is no more natural and natural situation than the normal flow of life with his brother. Although these findings are only due to HTS analysis, the public analysis of the HTS has been issued in your court. The case was addressed in the investigation, as stated above, until 25,04,2016 on the date of the client's phone arrest from December 2015. Therefore, the need to plead for phone calls recorded and placed in the file has been made. During the four months of listening, the defendant's phone call was only a crime in 13 interviews. In his opinion, his communication was recorded and put into the file. All 13 other wiretaps were destroyed. All 13 phone calls will be made by the Prosecutor of Investigation, who does not contain any criminal element, who does not carry any criminal material which may be used against the defendant. None of the talks have been shown as evidence against the defendant. However, as required by Article 5271 of CMK (the Court of Justice), gathering evidence in favour of the suspect is considered to be part of the prosecutor's duties, at least the indictment is not a sentence, but a criminal element is in the hearings recorded in which the defendant is being contacted due to the discovery of his communication.

We think it's okay to wait for it to be written that it's not.

Second, the crime of safe conduct.

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 are available to the public in the company of ;

The capital market market is hereby referred to the President of the Capital Market Board for the purpose of determining whether any irregularities were committed in companies. This is the case. The Article 115-1-0 of the Capital Market Act, which is stated above, has been fixed by the article on the indictment. The investigation of the charges referred to is subject to a written application by the Council of Ministers. This application is a provision of the court. The court shall decide on the basis of the application. As stated above, any company who opposes the SEC law will be first charged by the Council, the SPK, to begin the investigation into the charge against the Public Prosecutor's Office. The job is a condition of judgment. The prosecution has asked the Capital Market Board whether a crime was committed in the entire scope of criminal charges. The charge was primarily wrong. The charge was first wrong. The Trust of Capital Market 6362 was committed and fraud crimes were committed, according to this, and the verbs below 110 - (1) were abuse of confidence. The sentence shall not be less than three years, according to the second statement of Article 155 of Law 5237: ▪ The sentence of the defendant, Jafer Tekin, has been made against the client for service and abuse of trust. In fact, the defendant has been given detailed explanations in each alleged crime below and at the end of the trial. We have no doubt that he will be acquitted of the charges. However, it is against the law and the law to be decided to continue the arrest of the accused, even if it is considered to be carried out for a moment. The charge of opposition to the Court of Capital Market No. 6362 has been demanded six times that the defendant be punished. Even if our defenses are not respected and the prosecution of the accused is to be punished, there will be a single criminal conviction against the defendant and the TCK (the defendant) will be held on the grounds of the trial of TCK (the defendant) 5237.

The state of the Court of Justice will be in question.

The following temporary clause has been added to the Law on the execution of Penal Code 32-13/12/2004 and Article 8175 of Criminal and Security Protections. 82), assaults committed against the uppermost, subsolid, spouse or brother or soul in a state of inability to defend himself, and resulting from deliberate injury and injury, crimes against sexual immunity (matter 102, 103, 104, 105), personal life and secret space of life (matter 132, 133, 134, 135, 136, 137, 138), drug or trafficking, drug or drug or drug use. (matter

188) and Book Two, Chapter Four, Fourth, Fifth, Sixth and Seventh

Except for crimes defined in the department, which are dated 12/4/1991 and under the Law on Anti-Terrorism, which is in accordance with Article 3713, the first amendment to Article 105/A, and the change in the second article of Article 107 of Article 27, and the amendment to Article 5237 of Article 43 of Article 43 of the execution. Given the possibility, we'd like to issue a verdict on this defendant's release.

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 Koza Gold Company claimed that the CDC was damaged and 6362

The prosecution has been referred to the prosecution for processing under Article 21, 110/c and TK 155 of the Numbered Law. The report is not possible to make a ruling on the SEC report, as none of the actions mentioned are illegal, as well as the following report.

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 Public Information in England) and is based in accordance with the provisions of Company Laws of the Union. 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-owner of six members of the Silk Family, co-founder and judge. (Koza Silk Company Group's share-in-sharing picture (EK-1) is presented in context. Until June, 2012, mining licenses are issued from the Mining Office (MIGEM) of Energy and Medicine Ministry (MIGEM); 16.06,2012 dates and 28325 Official Post of Prime Ministerships published in the Official Gazette, 2012/15 The use of the places where public institutions and institutions have been provided; the forest permits

All savings related to the extension of the permits, the grant licenses and permits have been granted by the Prime Minister. The Koza Gold Enterprises, which operate in the mining sector, are under way from the A.Ş., which is due to the delay of the order, and due to the delays, the Koza group's plans to leave the country without delay. The first statement was made by the Koza Gold Company, the 28,01,2014 special situation statement, and the 100 per cent of the Public Enlightenment Platform (KAP) was announced by the A.Ş. (EC-2) that the operation to mine abroad would be accelerated. (EC-2) With this announcement, the decision dated 25,03,2014 days and 2014/13, the decision will be carried out for mining activities abroad. The company was appointed to perform all work and to establish all work in the establishment of the company in England (EK-3); on 24,03,2014, after the legal procedure and permit for the establishment of a company in England was completed, in order to ensure the capital needed to be enabled for the company to become active, 100 percent of the Koza Gold Businesses were employed to Koza Ltd. The decision of the board of directors for the transfer of the pound company's capital was made 31,03,2014 days and 2014/14. (EK-4) The decision of the Governing Body of the Union was announced on the same day on KAP.

(EK-5)

In short, Koza Gold was founded by Koza Ltd. company with 100% of the company's share of Koza Gold Enterprises, in order to ensure that the mining operations in Turkey are at a standstill, that investors do not damage the company's long and medium-term goals. There is no case against the board's decisions, when the owners of the shareholders have the right to sue within the scope of the SEC and the TTK provisions, because it is clear that the sole purpose of investing abroad is to make more profit, and therefore all the owners of the shareholders.

The shareholders know that the shares of the Koza Gold Company have always profited from the right and right investments of the company's managers and the shareholders have always earned a profit.

KOZA LTD.

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

THE BUILDING OF THE CODE OF THE GOLD

FROM THE SECURITY OF THEIR OWN CIRCLE FALSES

IN THE CIRCLE, THE CIRCLE'S CROSS OUTSIDE

DIVORCE, KOZA LTD.'S BUILDING IS DECIDED.

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

CENTRAL INTERVIEWS OF THE ESAS, A GROUP REPECTED

The original contract of the Koza Gold Company (EC-6) is in context. The original contract is Article 7 of the contract, ▪ The Executive Board of Education and Process of the Council of Education and the title of the European Union. As noted in Articles, the Council of the Council of Ministers of Koza Gold Management is the same. The company's main contract is in the constitution of the company. Therefore, we are also presenting the main contract of the KEZA Ltd. (EK-7) to the company under the 100 per cent of its subsidiary agreements. The A Group is made up of 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 original contract does not have the right to take a share of the company under Article 3.2. The shareholders of Group A have no right to take a share of the company. The Stock Exchange Accounts, provided by the Official Register of England, are provided by Koza Ltd. We are also presenting the declaration (EK-8) in the Capital Statement, which is included in the declaration of the allocation of shares, in the statement of the Group A Stock Class, that the A Group shares do not vote on the general board; that the right to participate in a total of 1 pound, even if it is approved; that there is no self-inflicted property. Group A stock, exactly COZA Gold

Their business, as in the A.Ş., determines the management of Koza Ltd. . . . . of the Koza Ltd. . . . . the authority to determine management is not in the interest of shareholders of Group A, but there is no obstacle to the Turkish Trade Act of 2006. In the same way, the authority of all companies operating in Turkey, the authority of the Group A shareholders. The shareholders of Group A of Silk members, including Hamdi Akın Silk and Jafer Tekin İpek. From its establishment, the management style and the status of the A Group shareholders have not changed. Public Koza Gold Management is currently under the control of the A.Ş., the entire Silk Family, the owner of Group A and company owner Silk family, particularly the SPK. The only goal in the management of the People's Open Koza Gold Enterprises is to prevent the loss of shareholders of the Koza Ltd., a 100 per cent shareholder of the Koza Gold Company. The change in management is a justification for the sale of the shareholder in public companies. The shareholders and especially the small shareholders invest and buy shares in the trust they have with company managers. Koza Silk Holding and their companies are not public companies or public partnerships. The founder and the main shareholder, the owner of the Silk family, are the owners of the Silk family. They are private commercial companies that are controlled and control. The shareholders have a legal rights search for their legal rights, a way and legal process. In this case, the SEC presidency cannot interfere with decisions made by the owners of the corporations in the general board, the executives appointed by their owners and the territorial laws. Treatment results 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 corporate personalities who are established in accordance with the law and maintain their activities in this framework. Koza Ltd., with a 100% share of the Koza Gold Company, is part of the A.Ş. (Coza Ltd.).

The Koza Gold Pisses are not an influence on the ownership of the A.Ş., as we have stated above, that there is no conflict between TTK and SPKn, the A Group Private shareholder Hamdi Akın IPEK and Jafer Tekin Silk, as we have stated above, and that there is no conflict between TTK and SPKn. There is a case:

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 at the Public Enlightenment Platform. As we explained above, Koza Gold Enterprises operating in the mining sector decided to move their operation abroad to pay for the lost crews and equipment of the Koza group and to pay the wages of hundreds of workers.

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

The facility is legally impossible to count as a Contained Acquisition Transfer.

First of all, Koza Ltd., a public company, Koza Gold Enterprises, is a part of Ltd., and the facility of privileged shares is not prohibited by the Law. Hamdi Akın Akın IPAK and Jafer Tekin were established in favour of IPAK and Jafer TPAK. And there is no procedure hidden from partners, and no procedure is being imposed, with 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 privileges Hamdi, who was already a member of the board

There is no legal reason for them to be responsible for the charge of the joint transfer of income by the allocation of two privileged shares that only give the IPEK and Jafar Tekin IPEK .

3) The SPK.m. 18, where privileged shares can be created even in public partnerships.

The issue is clearly stated in m. 23, m. 26, m. 28 and 48 m. 48 . This is clearly not a 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 the principles of honesty, it is forbidden to make profit or property reductions or profit or profit transfers by violating different prices, wages, price or conditions, or trade practices, or by producing transactions or by reducing their assets or by preventing their profits or assets. It is said that when we examine the law text, it is prohibited from making decisions about the existence of a covered profit transfer. It seems that the following elements are essential to give.

A. Profit transfer should be carried out in public partnership or on its partnership or on its partnership. The person who has been transferred b. Profits should have a relationship in public partnership or the transaction should be related. C. Profit transfer is necessary. This transaction must also be contrary to market regulations. e. We need to specify the moral element of crime in this framework. Each operation cannot be considered a covert profit transfer of SEC.m.21. However, as we will be presenting below in a statement of profit, the priority requirement for the transmission of covered profits is to transfer the profits. ▪The fact that the SEC is not a commodity or a market is a commodity, and it is against the law to suggest that conditions in Article 21 are met. If there is no violation of your rules, then the 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 those who are not partners can be appointed as the Governing Body, even those who are not partners can be appointed as administrators. As it turns out, the Law allows those who are not as common as the partners to be appointed managers. (TK.359)

There is nothing more natural than having two people who have capital and majority vote in this framework (Hamdi Akın IPAK and Jafer Tekin IPEK) executives. The board of directors is not the owner of the company, despite what the Capital Market Board has indicated. The board of directors or the executive authority or service contract is the only officer to run the company. Otherwise, the company's election is the only one who is elected. Your assets are not assigned to the manager.

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. 24 accounts found in the BBVA (BBB), which is the guarantee bank's residence.

The range was closed by BBVA in 2015, and the entire account (GBP 1,489,066.95), again the account of Koza Ltd., the company's own account (Client Account). (iv) 492/9186894 (GBP); (v) 492/9097798 (USD); (vi) 492/9187598 (USD) are all accounts. Koza Ltd (USD) has no other accounts.

The gold companies are given to the SPK by the United States by 03.02.2016 days and by the number 16-110. Besides the above-reported accounts of Koza Ltd. and SPK., there is no account available to the company, the banks of England and the accounts of Luxemburg. (EK-10) And the initial capital of the company, worth 60,000,000 GBP, was transferred from the Koza Ltd. , from the Koza Ltd. , to the company's BBA London Branch 0001056027 (30,000 GBP) to the company's investment account, and from the Koza Sachs investment account (the USD) on 31 March 2014, the Koza Sachs account was transferred to the USD account (110,000,000,000 USD). As the account statements will be reviewed, on April 04 and May 13, 2014, the initial capital was transferred to the long-term accounts at the Guaranteed Bank of Koza Ltd. Luxemburg branch of Koza. While there is not a penny transferred from the company's accounts to Hamdi Akın IPEK . or to Jafer Tek. While there is no money transferred to Jafer Tek. Hal, there is no money being transferred to the company's accounts, including the transcripts of the account movements. There is no way to mention the transfer. In addition, the additional balance sheets (EK-11) were presented (Banço and Financial Tables). Since there is no reduction in the company capital, there is no legal way to talk about the profit transfer. The transfer of profits for the existence of the environmental profit transfer is essential to the existence of the Koza Ltd. . . . . is not possible to explain to a company with 60 million GBP company capitals. You can't count the allocation of capital, the transfer of profits.

5th CODE EMPLOYMENTS OF GOLD

DAY 16-110 SUMMER IN THE SECTION OF THE SEC

THE UNIVERSE OF THE UNIVERSE IS UNCLE

REPLAY THE CONTINUE FROM THE CONTROL OF THE PIECE OF THE SERMAL

It is necessary to find him in the criminal scene and to release him.

In regard to the allegations, the SEC requested all information and documents regarding Koza Ltd., all the information and documents regarding Koza Gold A.Ş., Koza Gold Enterprises, 01,02,2016 days, 16-099, all the documents the SEC requested were requested by the client company.

By the SEC, all the information and documents requested in the content of the Koza Gold Company were delivered to the Agency; the Koza Gold Company will be written to Koza Ltd.; the Koza Gold Company will be shown on the day of 03.02.2016; the article 16-110; and the gold transactions of the Koza Gold Company, which the SPK has demanded from Koza L.Ş., the Koza Ltd. All the board decisions, the current account statements, the purchase of goods and services documents, the co-signers, the accounts, the balance sheets, the balance sheets, the bank statements of Koza Ltd., all the documents and weavings of the Cova Ltd., were delivered to the SPK. The SEC sees that there is not a single penny transfer from the accounts of Hamdi Akın IPEK and the client Cafer TİPEK, Koza Ltd. Shti. The board's decisions, Koza Ltd. . . . were established on 24 .03.2014, long before the appointment of the trustee of the province of Canti. On the same day, the company was announced under the authority of the board of directors, in accordance with the law; the shares of the A Group were established on 11:09.2015 before the appointment date; the board of the Koza Ltd. had the authority to establish a privileged share of the A group, and the company was established on the same day. The authority is based on the Turkish provisions and the basic contract; there is no reduction in Koza Ltd.'s assets; there is a decrease in the project and partnership activities of Koza Ltd. . . . . . although the SEC is well known by the SEC. Yet, the SEC has accused my clients of misappropriation and abuse of trust and the assumption that Koza Gold Enterprises are dwindling their property. It is completely unrealistic, unfair and illegal.

With fees and profit margins for the 2nd Board members

The report issued by the SPK has been reported as: The Cocon Gold Enterprises Act A.Ş., 2010-2015, paying members of the board of directors, bonus and profit share are far above the precedents of the company, claiming that the company has been damaged, as well as the report of XXI-17/17-1, XXVI-12/9-1, the report written by the SPK, and the bill of Law on the Council of the Union of Turkey and the Turkish Penalty Board of Turkey, and the amount of the Commission, which are far above the precedents of the amount of the amount of the amount of profits and profits of the amount of the SEC from 2010-2015 to 2014-2016. The case is referred to the prosecution to conduct a procedure under Article 155. This report contains errors related to procedure and fundamental, and none of the actions mentioned are illegal, but the SEC report states that the sentence is not possible.

THE SUN SPARE OF THE SUN OF THE SENTIAL PRODUCTION OF 2010-2015

THE MEMORY of the State is fully legal.

A. A. AGENTS FOR THE PRODUCTION OF PLEASURE GROUP

THE LAW OF THE SALVATION OF THE LOAN:

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 can be recognised. To this end, the right of the board members to nominate a candidate for the board, as is foreseen in the original contract, which includes the owners of a certain group, the group of the shareholders, the group and the minority. ... (2) According to this clause, the right to be represented is privileged. The selection of board members has privileged shares, and the share of profits is not a privilege.

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. Undistributable. 3-KAR SPARE REPLICATION (CII) 23/01/2014 and 28891 Official Journal No. II-19.1

The third and fourth jokes of Article 5 are as follows:

(TTK) As long as the profits set for the shareholders are not divided in the original contract or profit distribution policy, the decision to split the profits for the other benchmarks, to transfer profits to the intifa bond holders, to the board members, to the partners and to the people who have a share is not allowed to be distributed from the profits, as well as to the shareholders. The second joke of this clause and the first joke and third joke of Article 348 are sealed. (4) The provisions of the private shareholders, the intifa holders, the board members, the partners and the people who have a share are required to be given a share of the profits in the partnership agreement. Despite the decision to distribute profit shares to individuals, if no percentage of profits have been determined, the profit share to be distributed to them cannot exceed the profit share of the 4TH EVIL, in any case, except those that are due to concessions.

Before the notice, which found the practice of entering into force on 2301.2014, it is also important to stress that there is no notice of the share of profit distribution in public companies. Thus, even the 1/4 limitation has been applied by the 23.01.2014 Snow Pay 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.) The general board meetings of the European Union are held by the operation and by the pre-proclaimed process. The profit distribution rates, including the commission, are agreed on the general boards, then publicised and the issue included in financial tables, are also declared on the company website. The profits distributed to the Koza Gold Management Board are profitable after taxes are paid. According to performance, the amount distributed is between 2% and 4%. The amount distributed is below the higher limit of the legislation, which is estimated by the 1/4th. For example, 3 million of the remaining 100 million net profits after paying taxes are distributed as a profit share to the board.

The profit distribution policy, which is available in the company's main contract and published on the official website, is: ▪ Our company aims to first grow in existing production sites and business facilities, to invest strategicly in new gold fields and to grow all these investments by focusing on search activities within the existing search licenses. Our company aims to meet the cash entry from its locations. In the context of strategic goals, growth trends, investment policies, profit and cash, Turkish Trade Law provisions, the Court of Finance, Tax Administration and the article on the profit distribution of our original contract, mainly the minimum profit distribution and/or the amount of cash distribution set by the Capital Market Board. The share of the profits to be distributed in the form of a non-priced share in the General Assembly can also be determined in the form of a total cash or free share, as well as in part cash and part free share. It is possible for the Board to decide to distribute profits above the minimum profit distribution rate and to submit them to the approval of the General Assembly. The decision to distribute the share will be made during the period prescribed by the legislation. Clear-term financial reports according to the International Financial Reporting Standards (UFRS) in the annual activities of the company are: ▪ If the net term profits are below 400m TL . . ▪ 2 percent of the net distributed income is between ▪ 401m and 450m euros, if the company is within the scope of its annual activities, it is clear. The distribution of 3% of the distributable income to members of the A-band board will be recommended to the general board, if . . . . the distribution of the share of the net-res. . . . . the distribution of the share of the share of the share of the share of the company of the company's share of the company's share of the company's share of the company's share of the company's share of the company's share of the company's share of the company's share of the company's share of the company's share of the company's share of the company's share of the company's share of the company's share. . . . . the . . . . The profit distribution, which has been made in the following way over the years:

RETURN CIRO GIVEN TO GENIAL BUILDINGS

With the Decision

THE CONTROL CONTROL

_

IMPLAIN THEIR MEMORY

NAR NECTY SQUARE

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342.381.49 183.362.6.86 146.819.75 0 27.500.000 2009 3 1 2 472.074.89 288.323.02 285.551.56 0 22,514.827 2010 4 3805.799.00 460.494.00 2:434.194.834.452 2011 0 0 1.043.145.782.00 6805.4.4454. 0.045.0.0.0.0.0.0.0.0.0.0.0.0.045.0.0.04545.0.0.0.0.0.04545.0.0.0.04545.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0. 04545454545454545454545454545.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.045454545454545454545454545454545.0.0. 0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0 .0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.45.45.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0. 0.0.0.0.0.0.0. 260.972.68 0 9 6 4 6 6 6

TOPLA 5.310.661. 3,214.066. 2,738.825.

102,663,261 714,265,963

M 113 061 448

To sum up, the share of the profits distributed from the snow (jestions) is even below the 1/4 eligibility of legislation. It is not legally possible for the board members to conduct a study in accordance with the law and notifications such as conformity to the precedents. It is understood that the claims of the SEC are not valid, without further research. Although it is not foreseeable under practical legal legislation, the amount of profit distributed to members of the A Group is extremely normal, even though for a moment precedent research is considered to be possible. The share of the profits in the Koza Gold Companys is distributed by the Turkish Trade Law, Capital Market legislation, tax legislation and the company's main contract with general board decisions

The specific and profit share distribution has been made. It is clear that the authority of the board members to determine the profit distribution by themselves, which does not even have signatures in the relevant general board decisions, cannot be subject to legislation, so the personal responsibility of the board members cannot be addressed.

C. To the management of today

THE SNOW SINGS OF THE SUN

NO WAY TO IMPLAIN THE GENIAL DECISIONS

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 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. The decision is made that he can file a fine and sue the general board for the cancellation of the general board decisions of Law 6102. The decision has been made in general board meetings which allow the participation of shareholders in the time, time and agenda, which will be the share of the profits to be distributed to members of the board. The Ministry representative (the ministry commissioner) has attended their meetings. No trial has been filed against the decisions taken in general councils until now. The decisions made by the general council, as stated in Article 423 of the Turkish Trade Law, are also binding on the owners of the party's share of the vote or the negative voters. The board of directors, representing its owners, voted to distribute profit shares, most importantly, the general board of directors where these decisions were made.

While there has been no lawsuit against the meetings, which is that the decisions were taken in accordance with the procedure, the claim that the company and its shareholders were harmed is not legally admissible. The Council of Capital Markets has not filed a lawsuit against the removal of the general board decisions of Koza Gold Enterprises until now. The decision made on the company website has not been filed by any person or institution, including the SPK. Another matter is that the board members of the governing body who have been charged with criminal charges have been declared every year. The decision on the ibra will remove the right of the owners of the company's share of the rights to the law, which has been declared to be a positive vote on the contract and knowingly agreed on the decision. The other shareholders' rights will be reduced by six months from the date of the trial. The decision is made in the general boards each year from 2010. Thus, the responsibility of the board members has been eliminated.

D. SPKIN APPLAUSE

No law is left behind.

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 it is not possible to have an emergency company discussion

AS TO WHAT SPK IS LOOKING FOR EMPLOYEEMENT

It's a mess.

The profit share of the profits is in effect, although the original agreement has passed a decision on the distribution of profit to those in question.

If no percentage of profits has been determined on the margin of profit, the profit share to which these people will be distributed cannot exceed a quarter of the profit margins distributed to the shareholders in all cases, except for those who are privileged. This is the limit in the law. Therefore, it is not legally possible to enter the precedent review. It is not possible to be entered into the notifications which entered into force in 2014, although the 1/4 border was not passed on the legislation, although it is not in place of the law. It is extremely wrong to enter into the effort. The only criteria in SPKn are the Câr Payi Teblik. No harm and impropriety can be claimed in any case without a fourth percentage of the claim being passed to members of the board. The only criteria in the TTK, SPKn, SEC Agency and the Sari legislation are the SPKn. The SPKn · Global Voices This is a limitation of the right to defend. This is a condition that claims are specific, concrete and objectionable. But the issue is undisputed fact that when companies referred to as precedents are taken from Turkey, none of these companies will be compared to Koza Gold Enterprises, the Chrysal Gold Enterprises. It is a company that has grown 150 percent in 100. The profit margin is very high. There is no other firm in Turkey that has 100 percent Turkish origin and has turned 60% of its turnover into land. If you want to enter a simultaneous study, companies in Turkey shouldn't be looked at, mainly similar to the Koza Gold and the profitability in many ways. Examples of gold mines like this should be looked at. Looking at such gold-mining companies will show that the interests predicted for members of the board are much higher. The firms, which are set as precedents in Turkey, will have a share of the country's turnovers at the Koza Gold level. However, the profitability of these companies is much lower than the Koza Gold. Basically, the gold-gold-structures of Koza Enterprises are much less than the .H. The proportion has no precedent in Turkey.

■ Conspiracy in the title of ■ Embrance on page 251

The precedent study of the fees paid to gold rulers has been conducted in the internal and external precedent study of the Koza Gold.

The SEC also expressed that there is no company that is considered to be a precedent for the sector.

EMPTY IN THE SECT OF THE SEC

If it is to enter your study, it is to be placed on 251st page of your claim.

ALTHOUGH OF THE EMPLOYEMENT OF ALAN EMPLOYEMENT (1)

THE ACTIVITY AND BRUT OF COMPANY IN THE CLUB HE'S BEEN KNOWN

You've got to get to the sales center.

The companies that have been formed must be found.

WHEN THE YEARLY SUMMER CONTINUES ARE CONTINUED 2011 AND 2015

You're under arrest in the first nine years of your life.

MILK TLK SAVING THE PROCESS OF THE COMPANY

It's too high up there.

4 / 8

MILK WAS UPDIVED TO DOLLARS, ONLY A FEW YEARS OF MEDICAL LIFE

ACTUALLY, I'M NOT GOING TO BE ABLE TO DO ANYTHING.

Expelled, initiated, close to 150,000 Menden

TENSE TENSE TEN000

High up, nearing the beginning of the next year, there are 600,000 men

11.500,000 is high on the ground.

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

60 percent of the money is being paid back by the Marshal.

THE WORLD IS THE ONLY CONTRACT OF ENGLISH.

This is the way to be told from the past by the police.

A company is required in the nationalities.

F. EVIL WINTER ACTION

UNCLE UNSITIONS OF THE EVIL WINTER ACTIVITY

NOT THE OTHER WAY.

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. Compliance with corporate persons and their peers, market regulations, in contrast to the principles of commercial life, and of clarity, such as making agreements, prices, price or conditions, or trading practices, or producing transaction volumes.

It is forbidden to transfer profits or assets by reducing their profits or by preventing their profits or assets from increasing. • When we examine the Law text, it is seen that the following elements are necessary to determine the existence of a covered profit transfer. f. profit transfer, public partnership or partnership or partnership of its own. The person who has been transferred g. Profits must have a relationship or a related transaction. h. There should be a transaction. i. There must be a contract that violates the principles of compliance, market regulations, the principles of business and honesty. There must be a different price, price, or price or conditions. Money transfers which are invisible and appear in the activity reports and financial tables in the face of the truth or in a misleading way must be found. The existence of the general board decision is undoubtedly overcoming the possibility of a secret agreement. The government commissioner's presence has been approved at general board meetings, reported to KAP The statement that the issues in the annual report and financial tables cannot be mentioned as identifiable, that the issues declared cannot be covered, that the company is being led in a very clear and transparent manner. As it is reported above, the distribution of share of profits to the board members is legal and possible under the TTK, SPK, SPK and SPK Kar Pays Teb. The company's original contract also includes a provision of the profit-sharing of the board members. It is clear that the legal framework is being carried out to the board members and the legal limit is not being completely breached. As it is seen from the above statements, the claim is related to the profits distributed to members of the Å board of the board of the board.

The assessment, assessment and accusations constitute public law.

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

THE OPEN COZA GROUP CIRCLES WERE MADE

You're not going to be able to get through.

A. HALKA OPEN CIRCLES

THE HUKY OF THE CITIES

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, again, is the following:

▪ The income determined at the end of the company's operation is subject to the following following, after the loss of the previous year, the general Law is shown, as follows: The first amendment is divided into the legal reserve. The first amendment is the remaining one, with the amount of donations available during the year, which is available in accordance with Turkish Trade Law and Capital Market. He has the right to decide whether to distribute to foundations and other similar individuals and institutions. He has authorized the general council to distribute profits to members of the board. The original contract of the Koza Gold Company A.Ş. (EK1) is included in the supplemental agreement of the A.Ş.. (EK1). Other public companies, Silk Natural Energy Resources Research and Productions A.Ş. and Koza Anadolu Metal Mining Enterprises (K.Ş. In regard to donations made, the public corporate institutional character was first offered to the University of Gold Koza, a private institution of 03.03.2011, and the two companies on the day 19,12.2011 were agreed to donate by the Board of Directors' decisions (EK-2,b); the annual general board of both companies in 2011, the collection was submitted to the information of the General Assembly. The meeting dates are held on EK-3 a,b) and the joint series IV, number 27, are subject to the public public public public-owned partnerships' Temut and the basis for the distribution of the Temettü Avant (Emigration of the Court of Law). It's not happening. Again, from public group companies, Silk Natural Energy Resources Research and Productions and Koza Anadolu Metal Mining

The provisions that allow the grants to be made in the main contracts of the European Union (Esas) are included. The donations made by these two companies are in small amounts. Since Silk University was founded in 2011, the grant has been made to the university since this year. It was made for institutions and organisations who were excluded from the scope of the entity indictment and criminal complaint. Thus, the indictment does not reflect the fact that the main contract has been granted to non-constitutional parties, as the SEC claims. As we speak, the financial and corporate agreement is included in the financial and disposable profitable matrix. So there is absolutely no question that the shareholders in the companies are being harmed because of their donations, or their profit margins are being reduced, as the company has decided to donate by the general board, and therefore their will is given to the shareholders on the basis of the grants, based on the rules of the general board. The amount of donations carried out by three public companies within the Koza Silk Holdings was shown below: Silk Natural Energy Actual A.Ş. Pre-tax Acquisition of the Snow Act 2009 52,912,999 33,313,247 614.168.99 0 2010 101,18115 52,049,3951,41,645,645 0 2011 185,245,404,94,996,995,2951.20202020202020202020202020. 239,293,174 82,974,000,227,229,220,000 0 32,000,3,3,418,000 64,912,000,2,578. 0 2014 140,265,000 70,270,816,878,000 0 2015/9 91,382,000 26.117,000 3,006,448,000 0.

The Koza Anadolu Metal A.Ş. Pre-tax period was the total salary of the Net Period, the total contribution rate of the profits.285.006 2009 81,479,525 62,068,084 59 2010 143,4,687 95,218,1859 0 2011 264,118,863,979,851 1.574,849,888 2012 34,775,795,679, 1.6,6145, 0.4,445, 147,4,4,4,4,4,445,245,245 ,245,245,245,245,245,245,245,245,114,114,114,1,1,168,117,1,1,1,1,145,1,145,145,1,1,1,1,1,145,145,14 5,1,1 1,145,145,145,145,145,145,145,145,145,145,145,145,145,145,145,1,1,145,145,145,3,3,3,3,3,3,3,3 ,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,756,756,7,756,7,7,756,7,7,7,7,7,7,7, 7,7,7,7,7,7,7,7,7,7,7,7,7,7,7,7,7,7,756,756,7,7,7,7,7,7,7,7,7,7,7,7,7,7,7,7,7,7,7,7,7,7,7,7,7,7,7,7,7,7,7,7,7,7,7,7 The Coffin Gold Enterprises of the Year of Taxes Actual A.C.C.: A.C. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. A. M. A. A. A. A. A. A. A. A. M. M. M. A. A. A. A. A. A. A. A. A. A. A. AC- A. M. A. M. M. M. A 494,890.000 2.019.552,000 36,394.456 1.8 2015/9 319.195.174 260,972,686 2,210.811.0075,044,132 3.4 The charity rate in these paintings will be seen to be very low on company assets. To sum up, the alco-Alcocony Market legislation and the company's original contract will be very low on the company's assets.

Companies' general council decisions and donations were set up each year. The upper limit of the donation limit for the next year was presented with the approval of the general council. The donations made during the year were also submitted to the general council's information. The donations were made within legal limits, the SEC and KAPEST (EK) notifications to SEC and KAPEST (EK) The amount of donations made by the proportional size and profitability of the donors is perfectly normal. The donor is the direct company, and the board members have no right to grant the grant or any gain due to the grants made. However, the board members, and the members of the board, are also not the only members of the Silk family. The charge against members of the board was not legally correct. The entire donation made by public Koza Group companies and their joint partnership was made to Silk University. As the foundation universities were held in Article 15 of the Foundation's Office of the Foundation of Higher Education, published in The Official Journal of 26040, the foundation was established in Article 15 of the Council of Public Charter. They are a keeper. Foundation universities are run directly by laws, regulations and regulations that state universities follow. In social responsibility, other institutions or organizations other than universities have been donated as well, which is common in practice. In the Constitutional Higher Education Institutions' regulations and many more legal regulations, the support of the foundations of universities is supported by the state. It is predicted. For example, in Article 29 of the Foundation Institute of Higher Education Administration, ■ The immunisation and other forms of the institution of the Foundation are registered for the non-resistant property, the corporate personality of the institution of the institution of the institution of the institution of the institution of the institution of education and research, the student housing, the student housing, social and cultural. The Council of Ministers' decision to establish facilities and the property and facilities owned by public legal persons can be assigned by the Treasury or by the appropriate provision of the funds to the institutions supported by the state. It is not right to place the funds in accordance with the rules of the state.

The Koza Gold Company is one of the founders of the University of Silk, so it is only natural that it will donate to the university where it is founded. All the foundations operating in Turkey are in the same situation.

The people at Koza's IKEO HOLDING

WITH THE CONTACT OF THE MEDICIAL MEDICATION

THE WILD OF BLOOD

UNIVERSE PRODUCTIONS IN THE UNIVERSITY

NO ONE IS TO FIND OUT.

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 these donations to the university would not be considered, and that the statement of the grants to the university as a criminal element is a highly flawed assessment. The relationship between public partnerships and university is a relationship only related to control, and any relationship to any university is a relationship to the audit. The relationship of interest is absolutely out of the question. The founders of the Koza-Ipek Health Education Services Foundation are three corporate representatives, along with family members, representing donor companies. The same is the case with the Foundation Trust Trust Trust Truster, Foundation Management and Foundation Control agencies. This is the case where donors are represented by the management and control of the use of donations in a manner that is appropriate for the purpose. It is a key measure to provide. The expenditures of such donations to İpek University are subject directly to the administration of the Ministry of Finance and Foundations. As such, all institutional audits conducted from the foundation of the university have been determined to be appropriate and the relevant authorities report on this. There is no financial benefit for company partners or related parties. The donations to İpek University were made to a private institution. The government's incentives are covered by 100% education. There are foundations in Turkey. There are many foundations in Turkey. They are large by the companies of the founding foundation. It's a charity.

The fact that universities can maintain quality and standard levels with the support provided is that data on such universities can be obtained from the DG (KK) when requested. There are many public companies in our country that donate to foundation universities every year, although they have not been founded or founded for years. A sense of criminal complaint, such as the way he's filed against my clients, will also eliminate qualified higher education opportunities. As it is clear from the relevant legislation provisions placed above, donations made by public partnerships need to be made, as well as the Srpre Market Law needs to be paid by the company, as well as the tax legislation is fully in accordance with the company's constitution. The company's main contract and the general board decisions that reflect the will of the company's shareholders and the assets that the company has are also determined in accordance with market rules. In this case, it is not legally possible to claim that these contributions are a crime in all cases. The process is run and made public. The higher limits of the donations and the grants made the previous year have been made in general councils since 2009, then it is announced publicly, and this issue, also included in financial tables, is also announced on the company website.

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

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 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 who was the second one, and as part of his second joke, The Capital Market Board of Ministers (Secretary Market) on the scope of concessions or changes the subject of the current concessions can fine the state of administrative fines in the event that the Court's decision to eliminate the procedures carried out under the first joke is not granted in the 30 days of the day before the process is completed, and the process is cancelled. The general board meeting has been decided that the provisions of the general board of the law may be filed under the terms of the cancellation of the decisions. The decision has been made in the general board meeting, which allows the participation of shareholders in the specific manner of the amount of donations, where the grants will be made, and in accordance with the time and agenda. The Ministry representative (the commissioner of the ministry) has attended these general board meetings. Not a single case has been filed against these decisions. The decisions made by the general council, as stated in Article 423 of the Turkish Trade Law, are binding on those who are not present or who are voting negatively in the meeting. The shareholders of the general council have voted on the grant, and they have not even had any objections at the meeting, and most importantly, this is the decision made by the general council. While the decisions have not been filed against the general council meetings, which they have agreed to, the claim that the company and its shareholders have been harmed is not legally reputable. The Council of Capital Markets has not filed any lawsuit against the removal of the general board decisions. The decision made on the general boards from 2009 to 2015 has been made public, published on the company website, no lawsuits have been filed by any person or institution, including the SEC. Another important issue is that the members of the board of directors who have been charged with crimes have been declared every year. The board's decision on the burden of the declaration of responsibility will remove the right of the owners of the company's share of the ruling, which has already passed by the term "provided" and knowingly earned the decision on the contract of the contract. The decision of the other shareholders will be dropped by six months after the trial date. The decision is taken from the general board of directors each year from 2009. It was decided that the responsibility of the board members would be removed in this sense.

To sum up, the donors at the general board meetings held every year agreed to donate, and at the end of the operation, the same shareholders released these members from legal responsibility by expressing their members. Another statement will not be claimed that consent was initially available, while the ibra was present, while the owners and company were damaged. And with the long-standing period of prosecutions predicted in terms of the SEC, the law and the law are to be passed as the issues that constitute the issue of the general council decisions are passed.

D. SPKIN ADIA

CRIMINAL ACTIVITY IS UNCOVERED; OPEN HUKUKA

FOR THE SMILE, IT IS APPRECIATE.

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. The type and rates are not known and are not understood. The allegations must be open and affordable to judicial control. The objective needs to be based on objective grounds. It is possible to make precedent assessments based on very different criteria such as Ciro, net profit, distributed temetti ratio, growth rates, active profitability and so on. But it is possible that everyone can make a precedent assessment in their own way. evaluation to objective bases

If not, an informal conclusion is inevitable. In fact, the indictment (the indictment page 256) stated that the sum of donations made during the period of the period of the period of the period used the sum of the companies being considered as a precedent for the sum of the end-of-term assets (the cumulative donation/commulative active) and the sum of the profits (the annual annual profit). The criteria are not even clear. 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, although the precedents are not known by us, as the precedents are taken from Turkey, are made by the Koza Gold Enterprises of the profits of any of these companies. It will be seen that it cannot be compared to the A.Ş., which is not only the case of companies in Turkey, but also the example of Newmont, Anglo-Gold, Agnicoeagle, Alamos Gold, which is essentially similar in many ways to the activity of the Koza Gold, and profitability. The firms, which are set as precedents in Turkey, would have a share of the country's country at the level of Koza Gold. The profitability of these companies is much lower than the gold. The growth and profitability of the cocoon has achieved an uncompatible success in Turkey, whether it is processed or not. In fact, Koza Gold Enterprises are not the equivalent of the turnover of company profits in Turkey.

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.

The companies that are the ones who are the ones who are the ones who are the ones who need to be found.

WHEN MY YEARLY SOLDIER REFERENCES ARE CONCERNED, 2011 AND 2015

You're under arrest in the first nine years of your life.

MILK TLK SAVING THE PROCESS OF THE COMPANY

It's too high up there.

4 / 8

MILK WAS UPDIVED TO DOLLARS, ONLY A FEW YEARS OF MEDICAL LIFE

ACTUALLY, I'M NOT GOING TO BE ABLE TO DO ANYTHING.

Expelled, initiated, close to 150,000 Menden

TENSE EASTED THE REFERVINY OF THE CENTER

High up, nearing the beginning of the next year, there are 600,000 men

11.500,000 is high on the ground.

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

60 percent of the money is being paid back by the Marshal.

THE WORLD IS THE ONLY CONTRACT OF ENGLISH.

This is the way to be told from the past by the police.

NECTIONS HAVE TO PRODUCT A COMPANY.

US/LI, YANI IST/BORA ISTANBUL/DA EMSAL CALL ONLY

This administration is the last time.

It's wrong.

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 will not know the information of other companies.

They don't need to learn.

The only people who are going to be killed are the enemy and the police.

They're a little bit of a nervous wreck.

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 institutions and their partnerships with them directly or indirectly in terms of management, control or capital.

In violation of market regulations, market regulations, commercial principles, and honesty, it is forbidden to make profit transfers by reducing profits or assets by reducing profits or productions, such as dealings with different prices, prices, price or conditions or transactions, or producing transactions. When we examine the text, it seems that it is essential to find these elements to determine whether the covered profit transfer exists. A. Profit transfer should be carried out in public partnership or on its partnership or on its joint or interconnected partnership. B. Acquisition transfer should be related to public partnership or to the transaction. You need to have a deal. In order for a covert profit transfer in this frame, there must be money transfers in the activity reports and financial tables that do not reflect or appear to reflect the truth or deceive the truth. There is no commercial application or agreement to justify the alleged covered gains of donations. This is not a covert profit transfer. The government commissioner's general board meeting, approved by the KAP , reported to the company's website, announced in the Trade Record Journal and announced in the annual report on activity and financial tables that the issues that are involved cannot be mentioned, that the issues declared cannot be covered, that the companies are being conducted in a very clear and transparent manner, rather than the companies are being described as being conducted. Another issue that is contrary to Article 21 is the precedent of the SEC, although the article 21 is subject to precedents, market regulations, violations of the principles of commercial life, and integrity, and as we have explained above, it is the same as the law that is observed and there is no company that can be a precedent for Koza Gold. It's impossible to even consider.

The SrpK md. 110/I, C) is determined to form a qualified form of the crime of abuse of trust: (the public partnerships and collective investment companies and their partnerships, their direct and direct relationship with the real or indirect people in terms of management, control or capital, and the precedents of market conditions, market leadership and honesty of commercial life. In violation of its principles, it is expected to reduce profits or assets or to prevent increased assets by the SPK from producing different prices, wages, price, terms of agreements or trade practices or processing volumes. It is also alleged that Koza Gold is being damaged by the SEC, both by company and by company shareholders so far. It is clear that it is not. The precondition for implementation of Article 21 of the Capital Market Act and Article 110 of Article C of Article One of Article One of Articles C) is that the profit or property of the Board be reduced or increased. There is no such situation in any of the public partnerships on the matter of the decision. A public anonymous partnership is subject to the legislation and the fundamental agreement of the company. In a manner, it is no doubt that the grants he made based on the general board decisions cannot be described as a reduction of property or profit. The grants to partners are included in the amount of the amount of the amount of the provision to be distributed to them. In other words, no donations are allowed to be made to the partners while they are being accounted for. Therefore, there is no harm done to the company partners. The board decision is clearly being imposed on without any concrete evidence or data. As it is seen from the above statements, the Koza Silk Group companies in the indictment are being identified, assessed and charged for the donations made to the Foundation and Silk University.

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

The SEC's date of 19,04.2016 and XXI-5/29-3, XXI-15/50-2, XXVI-12/10-2 report on construction:

The report by the SEC states that the construction of the Himmedede Gold Mine plant of Koza Gold Enterprises (K) was reportedly damaged by trade practices, which are not consistent with the precedents and market regulations, and the other prices and conditions, claiming that Koza Gold could be damaged by the Law of 6362, 21/c and TCK.

It has been referred to the prosecution for processing under Article 155.

This report contains errors related to procedure and fundamentality, and it is not possible to be convicted by the SEC report, as well as by the SEC report, as well as by the above claims of the tender process, the SEC-approved value reports and other gold mines established in the same area, as well as the price of any other facility. We will try to appeal to the Court that it is a non-responsive and anti-profit. The cocoon has decided to build a gold facility that will work the way of the Stack of Gold, Linch. For the first time, a project that will live with this facility, including all elements and the cost of the project, an international Acredity company, the SRK Consulting Inc. (U.S.). A PEPRORU has been prepared. - The construction of the facility is the first chemical facility in Turkey, including construction of no gold miners in the mining area (the construction of waste dams, or shipping of ore, ore, ore, ore, ore, ordnances, or a profit margin, and no construction work in their system) (the SPK report is an example of the construction work being built on the site itself). Newmont and Normandy have not entered into construction.) - The fact that every job is a risk to itself -- including the explosions of the field of the Koza Gold, including the mining activities of the Koza Gold, has decided to buy a contractor's service, given the 70 percent of its existing work, the issues of the building, and many other issues that are not listed above. The preparations (equivocal conditions, technical conditions, contract bill, the identification of companies to be called to the tender), have been submitted to the tender, and have been given a close consideration of the cost of the job.

The contract with the contractor signed, the contractor was given a place to start the job under contract and supplemental technical conditions that were controlled by the Koza Gold, which was not made under the contract and the contract, and the payment of the rights the contractor had to be made. In summary, the parties' obligations were paid under the terms of the contract and the documents. The work is completed by doing so.

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. The method of sending classical solvents of gold and silver ore is not considered economically, but the continued increase in price of gold and silver is bringing up these resources and the work of the Great Lichi practices can still be a solution to this. It still contains a single gram of gold in the tone, low-retrocer ore ore and its remains, and it is appropriate to solve the soil. The collection of Lichi applications is successfully maintained in the process of gold winning through reference.)

THE EXCEPTED MILITARY BUILDING TO CLOSE METERRAGIES

HESPAPER, REFERENCE BUILDING WILL BE 133,537,532 USD

I'm sorry.

SRK LOVER'S PROJECT FOR THE FLOOR

My director will be able to get a match from the first defense.

MY COLOR WAS NOT COMPLICATED ON OTHER GOLDS.

THE SECURITY OF THE SECURITY:

The contract and contract, projects and technical conditions have been submitted to the construction tenders. The EK2 tender documents have been asked to consider the technical and financial dimensions of the construction of the contract.

The four companies have submitted bid files by completing all the required procedures for the tender. The summary table of the bids of the bidders is added. The EK3 is the one that bids the most appropriate after the tender is completed. The Koza Gold Enterprises (e.g. The SEC has made a 275-page report on the final tender, which was issued by the SEC authority, and has been prepared by the SEC Executive Board of the Commission on the final tender.

IN THE REPLICATION 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. The above report of the SEC EPIMIKKKKİMUMU is briefed as a joint part of the view department and the summary part of the result;

The SEC of SERMA is the government

THE ANONY OF THE ANONY OF THE ATTACKS

SERI: IV NO:41 AUDIENCE REPLICATION IN THE SERMAYING PIANO

SERIAL ON THE LANDS OF THE LANDS

SERIAL REPLICATION AND CHANGE OF THE REPLICATION: VIII NO:48

CONTROL PROCESSED BY THE REFERENCES OF THE SECURITY

It's going to happen in the area of the Anonim Corporation and

PROJE YOU'RE GOING TO WORK WITH THE FIGHT LINCH COUNCIL

THE REPRESENT REPLICATION REPORT IS READY, PROJE It'S ACTUALLY AND MAKUL

THE LESSONY OF THE DEVIL REFERENCE

It's been taken.

THE REPRESENTED FOR THE UNIVERSE UNCLE UNCOVERED ARGREED RAPORS

The company has not been released from the works.

ALL THIS EXPLAINED STANTARS

PROJE

$140,500,000 US$ 143,000,000 US$$$$130,500,000

It was the end of his life that he was found and found.

The statement was taken in the form. As it turns out, the assessment report prepared by the SPK authority concluded that the tender and the auction price was fair and reasonable. This was written down to our side. In the process, the Koza Gold Enterprises should not be overlooked, although there is no legal obligation to comply with all legal legislation. The construction of the gold mine facility, which belongs to the HYMMM, was asked to prepare the most appropriate proposal for construction and construction, which is the best offer for construction and construction, which is owned by the Institute of Koza Gold, after the completion of the proposed and the outcome of the SEC, which has been completed and the outcome of the project is positive. The contract was signed between the parties on the basis of the 130,500,000-USD price. The contract was signed on 10,08.2012. The IK Academy contract that received the tender began, as of the first quarter of 2014, the majority of the facility, called HLP I.Faz, was finished; it was legally submitted to start legal operating in May 2014, and it was legally submitted to the application of temporary operating documents in January 2015. The operation has begun. On the other hand, no permits for construction of the HLP II.D. part of the facility have been taken. The contract's Admissions clause has been paid no more than 40 percent of the contract price (30,500,50,000-USD) * 0.40 = 52,2000.000 USD) due to no further advance payment of the advance on the collection of the advance. And the due payment was followed in the same account, and the amount paid to the IK Academy until the end of the contract unilaterally is 97.7 million USD, except for VAT.

The Koza Gold Foundation, which is based on the idea that the Gold Mine Facility in the State of the State of the World, could be built by Koza Gold instead of a contractor. - As explained above, construction is the first chemical facility in Turkey to be built -- construction of no gold mines in the world, including construction work in the mine site (the Athle dam). He didn't go into construction work from construction to ore transport, to a profit margin, to a profit-profit builder's business, (the Newmont and Normandy, as an example of the SEC report, did not go into construction.) - The risk of every job according to him, including the mining activities of Koza Gold, including the explosions in the field, which cost 70 percent of his current work to 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 business of the Himmedide facility was given to the IK Academy in surrender as key, not just in accordance with the discretion of the higher management.

WHATEVER IT TAKES TO BE FORCED AND MADE OF THE UNIVERSE,

THE PRODUCTION OF THE PRODUCTION OF WORK AND THE PROCESS

The first time anyone's ever been in a hospital, they're gonna be in a hospital.

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

TO SEE THAT THE WORK IS CONTINUED IN THE ACT OF THE WORD

I'M A COMPLETE EPILEMENT OF THE AUTHORITY THAT WAS ACTUALLY ACTIVATED TO THE LAND WHEN IT WAS TAKEN.

A victim who was killed in a vision of her absence.

BDO, THE BODEL OF THE SPK WITH THAT RETURN IMPRESSION

And the SRK papers will be received at the airport.

EXCEPT FOR THE SAME ACTIONS THAT IT WASN'T BUILT

The man who was built on his side could have been taken into the ground.

EMPLOYEEAL ATTACKS OF VICTIMAL MANDANCE HAVE BEEN DISCOVERED.

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 PROJE BEDITION OF THE PHYSICIBIITE REPORT

PROJE FROM THE UNIVERSE OF THE ACCEPTION AND THE UNIVERSE

THE SENSE OF THE MILITARY IS VERY OPENED THAT THE PERSON WILL NOT 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 not legally understandable to report a crime charge against the principles of commercial life, contrary to the principles of honesty and understanding of the principle of business. However, after the tender, the Koza Gold Enterprises owned by clients were inspected and not identified many times by the SPK, as it is a public company. According to the report, the Koza Gold Enterprises, owned by clients, is the job of the project-adjusted project pricing, and all the procedures needed to be done are GASAL MEVZUAT

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 sixth state, the family of the state was made and

THE UNIVERSE IS IN THE UNIVERSE OF THE UNIVERSE PRODUCTION OF THE UNSECTED

It's a test and test.

7th IN THIS TALEP TERM OF SECTION 275 PAGES

_

8th SECIENT PRODUCTION IS READY

AFTER THE REPLICATION OF THE REPORT

IMAGE OF THE COZATION OF THE COZATION

COMPLETELY PRODUCTED.

SECURITY IN THE YEAR 9, 2012 AND 2012-2013-2014-2015

CONTINUE TO CONTINUE MY PRODUCTION, A BIG PART

REPLACE THE FINISHED REPLACEMENT TO THE ENTIRE ENTIRE

It was not done, and it was not finished.

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

CONTROL IN THE ENTIRE ENTIRE ATTENTION

There was no shortage of birth there.

THE LAW OF TWO COMPANYS

With the sword, the sword will be in the court of war.

It's clear that other people have been left in the field.

ON THE 12th CENTER OF APPLAUSE

We're going to the papers of our own creation

THE BIRTH OF THE UNIVERSE, THE DIG, THE METH OF THE MAN

THE UNIVERSE IS UNCLE REPECTED

It's a sight.

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. It is not, it is not the international equity agency's independent report, it is not considered, it is the Criminal Law

IN THE UNIVERSE OF THE CRIMINALITY OF THE CRIMINALS IN REFERENCE, ACCEPTING THE CRIMINAL ACTION OF THE CRIMINAL AND THE UNIVERSE OF THE CRIMINAL AND THE UNISON OF THE CRIMINAL INTERVIEW, AGREEMENT TO ACCEPT THE CRIME OF THE CRIMINAL ACCIDENTS, It's in the form of an explanation that there are no material and spiritual elements in the creation of crime.

The fifth cocoon is a draining reflector by Silk Holdings Inc.

The SEC's audit report, number 5:05.2017 and XXI-5/35-3, which was issued by the SPK through the bills provided by the public pod companies and their joint partnerships, to determine whether the holding control was used against the law and not used by the law. The charge was referred to the prosecutor's office to conduct a transaction under Article 21,110/c and TCK 155 of Law No. 6362, claiming that the costs reflected between 2012 and 1515 were misused, that the costs reflected in contrary to the rules, that the costs that should not be tolerated were reduced due to the reduction in assets of companies who endured. The error involved, as none of the actions mentioned were illegal, and the SEC report states that the sentence is not possible. It is said that the above claims of SEC are the distribution and distribution of joint expenses, distribution key, the construction of the Koza Silk Group, the profitability of companies, the taxes they pay, the tax autonomy of the tax return and the treasure being tax loss. We will try to address the Court of Honour, where it is a matter of one by one, without any legal basis, without a right or a right. The arrangements for the Reflection of Common Expenses.

First, the costs for corporate companies to provide to companies from one centre or individual services, including companies and on what basis and on what basis, must be examined and the state of the distribution against tax law. Their goal is not only to participate in other companies but to consult with companies they are participating in, The companies that provide organization, planning, financing, etc. services, are able to provide expenses, reflect them to companies of the Union, and to do this project using bills, are in line with logic, laws and established rules. On the other hand, holding companies and young companies with separate corporate personalities are in line with these kinds of companies. There is no legal barrier to the establishment of contracts. As a result, decisions made by the State Department on such transactions that have been very controversial in the past, companies and other companies billed such expenses to companies they have been involved in verbal or written contracts. It is considered a principle. The issue was discussed and is subject to the General Tax of the 33 Serial No. 33 Court of Institutions issued in the 1312,1986 and the Official Gazette, which is also handled by the Ministry of Finance and Customs. In the statement, the holdings provided some services to companies, which they could provide to their companies, by billing the costs of their services. The way they show services and bills is determined after their transfer. 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, the holdings are required to produce joint services and to pay bills to their companies, which are listed above. It turns out that their actions are legally possible. The following is the above-said section of the 33rd Tax of Institutions Taxes: ▪ The Distribution of the General Administration Expenses of the Corporations:

As it is known, holding companies can serve companies on the following issues. - Research and development - financing supply - marketing and distribution - drafting investment projects - the appointment of targets - implementation of planning - organisation decisions - Computer services - service and management - financial revision and tax management - Market research - the recognition of public relations - The services provided by the accounting organisation and control -- the services provided by law enforcement -- are for the expenses of the companies assigned by the company: a) the service must be made available, b) the detailed description of the service type of service in the bill, C) the multiple service costs of one bill must be shown separately, and each service price is required upstairs. Companies, in accordance with the conditions specified, will be able to show the bill bill paid by the holding company. On the other hand, the Lawmakers did not foresee any use of any key during distribution of joint expenses to the young companies that are using these costs. They can reflect their expenses using a key that they can make reasonable and objectively. In doing so, they can do so by billing their projections. The bills that were cut by the holding company will be available in their records by holding their own. Since this is the case in which the joint expenses are reflected into the joints, the Koza Group will be able to do so. Joint expenses

So before we talk about it, let's first examine the Koza Group structure and then explain how common costs are reflected. There are 20 capital companies, one foundation and a foundation within the company at the end of 2015. It operates in many different areas up to its sectors. The information of the 22 companies/time titles and activities of the Koza Holdings is listed as follows as the following.

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),

10 Life Television Publishing Services - AC, (News)

11th Koza Productions and Trade Company (Production)

12th Rek-tur Commercial Marketing and Trade Ltd. Sti. (Promotion)

13 Silk Online Information Services Ltd. Sti.

14th Koza , Silk Insurance Services AC (CIA)

15th Koza Silk Press Press (News)

16th ATP Koza Food Agriculture Industry Trade Ass (Gida),

17th Koza Silk Supply Advice and Renting Car Tic.

18th Consort metal mining industry trade industry,

19th Koza , Silk Education Health Services Foundation (Vacif),

20th Silk University (education)

21st HR Academy (Restruct)

The 22nd Koza Ltd.

The joint costs in the Koza holding accounts of 2012-12.2015, which are the subject of the SEC's claims, are reflected in their companies, which are connected by billing. The key amount of net sales used in the reflection process is based on the amount of profitable companies.

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 Reflected Expenses 24,214,295,57 concretely included in the indictment and appropriate to reflect 0.03

The total cost total amount of expenses reflected in the review of the Table is $695,679.53. The total amount of the amount is estimated to be 24,214,295,57 TL, which is the total amount of revenue reflected in the amount of the amount. The total amount of the amount is estimated to be 0.03.03. These expenses, reflected in partnerships with the joint partnerships, are shown in the same way after the counselor passed through inspection and examination, showing that the total amount of the common costs of $20,372,770,73 are incompatible with the precedents of the joint costs, market regulations and the lack of representation of the principles of commercial life, and the fact that the SEC claims are lacking any legal basis in co-operation. The decision is made by several State Court decisions on the projection of expenses. · · Å Å District 4 Office Decision Date: 5:11.1972/1001 Original No: 1972/6624 ▪ The decision is made by companies with a primary purpose and purpose, and costs of the firms with a fixed cost. · · · · · Å District Office 4 Decision date: 20.11.1989 No: 1989/4343 . . . using financial funds in co-operation between companies in the same holding company to co-operate. . . . . Office 4.12.1989 Original No: 1987/4593 Decision No: 1989/4393 . . . the purpose of the merger of the firms is to combine both financial and management structures, through management, capital and control. It is to strengthen and to make it more powerful in commercial life and commercial organizations, and in this case, the same way that the holding of the holdings of the companies is the same as the holding of the funds.

Using co-operation in its purpose is not considered a covert distribution of incomes if the financial needs are not caused by tax loss. (Advising Office 4) Decision date: 27.03.1990 Original No: 1987/367 Decision No: 1990/1087 . . .The problems that companies cannot solve in their own bodies are linked to the possibilities and staff of Holding. There is no legal error in the sharing of joint expenses to the subsidiary of the enterprises, which serve the companies with a practical and intellectual purpose to run their businesses and to increase the ability to run their jobs and to work more rationally, to expand money and budget resources and to increase their development. 25.01.1988 Original No: 1987/1688 Decision No: 1988/229) The unspecified bill for services provided by a holding company was found high and removed from the history of the holding company for reasons: - The same holding company reportedly is in a different position than the company's history. - Holding companies are in a commercial position, as well as the company's. It is natural that they will appoint services costs to profit. - Holding company has registered the cost of service, and the overall plan has not been tax loss, so the existence of covered profits cannot be suggested. • Office 7 of State Office Decision Date: 27.01.1994 Original No: 1991/3900 Decision No: 1994/256 "It is the same company that has the same company as the company. The account is a financial aid service, so the company, which is thought to be a covert profit distribution, is based on the fact that the holding company is connected to the holding company, that the interest calculated in one of these companies is the expense of another company, and that the profit is not allowed to be distributed in a covert manner," he said. The incident of this decision is also a result of the VAT's history.

The decision also stipulates that the VAT tariff be removed. As the above statements show, Koza Holding A.Ş. has also reflected joint expenses in their records in their companies, which are charged with billing the bill the law maker stipulates, which will also lead to tax loss by taking the bills into their records. This operation did not create covered gains because of this operation. The total amount of revenues in which 695,679,53 TL, which is reflected in joint costs, which are expressed in the concrete document, is understood in accordance with the legal laws, and is included in the costs that will reflect the properties of the table, not in any other intention, but in total revenues from completely misread interpretation. The process of reflecting joint costs has not caused the reduction of the assets of the companies, as alleged in the indictment. Therefore, all the claims of the SPK in reflecting expenses are allegations that there are no legal basis for any legal action.

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. It has to be a match.

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 act in accordance with the legal type. Without the existence of the spiritual element, the verb is the imperfect will of the person who performs the verb. The spiritual element is the imperfect will of the person who performs the verb with another expression. It is fundamental. To speak of the spiritual element, a perpetrator must be able to act in a flawed way of his own. The spiritual element is found in two ways in criminal law as a means and insults. As a rule of violence, the VAK is a necessary factor for crime. One of the main factors in tax trafficking crimes committed in MD.359. It is not possible to make a payment of their crimes. It is the spiritual element that determines the crime of tax evasion. While not defined in Kast VUK, it is stated that the intentional tax evasion is to reduce the state to tax loss.

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 and 2016-A-1707/23 Number

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 (A.Ş.) 2609.2016 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

Numbered 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 its reflection, the alleged trafficking charge of VUK .359/b under Article 359/b was made under B. Himmedede Gold Mine Facility Construction, a tender for construction, which was a tender for construction, given to the IK Academy Construction Agency, which is the institution of the contractors, but was originally given to the İK Academy of Construction, although construction was originally made by Koza Gold Enterprises, A.Ş. The amount of the amount of the money billed, the amount reflected in the ledger records, was well over the amount of profit that was paid by the IK Academy of A.Ş, and the total amount of bills, which were paid for by concrete, was forged, and thus the entire amount of bills that were made by the Chrysali Gold Company was made up by the IK Academy Construction Agency, which is a 100 per cent company for the construction of the Silk University of the United States, which is a total of 100 per cent of the company. Also, the investment amount of the amount of the amount of investment under the A-112946 Investment Instigation Document, which was held on the site of the Himmede Gold Mine facility, is 50 percent of the amount of investment reportedly above the actual amount of fake bills, using the lower-down Act 32/A of the Institutions Tax Act No. 5520 to use the application of the Tax Tax Tax on Institutions, which does not reflect the actual situation. Claiming that the Tax on Institutions (2 and 3 Report) should not be paid in proportion (2 and 3). The payment of food donations made by the taxpayers to the association or foundations to prevent abuse of food donations to the poor is not acceptable to the right to the right to receive food benefits, by means of direct or other organisations. He has established rules that the taxpayers' financial benefits during the 2013 account period are taxable benefits for food banking, lowering the cost of food packages from the institution's income and paying less taxes; in fact, the Koza Silk Education Health Services Foundation has not delivered food packages to the food service agency, but in fact, it has submitted them as a bill.

The claim that the provision of the food clause, which is one of the conditions of the legal arrangement, is intended to appear to be in accordance with the obligation to be a foundation or foundation, is that the client's claim to have organized 35 fake expense ballots, which were introduced in 2013 and 2014, and used these documents knowingly (the 4th Report).

2-Confident Document With Oppressive Propulsion

The Use Filine Recipients, not only are there calendar dates on the bills in the table shown in the IDname content, but are related to the services of the following calendar year, and the bills are actually the price of the shipment of the two bills in 2014, but are actually the type of ore that is written in the following calendar year, and the amount of the amount of ore bearers of the items are in the following year. (F. Farký , where the expression is sealed with a daxyl) (N.A. Report)

2-SULLE CONTROL OUR ADMITIES

A. The principle of equality has been violated by the judicial and administrative investigations and the principle of equality before the Law. The purpose of equality is violated by the investigation, as stated in the Constitutional Court's decisions, as follows, by the same law, as by the law shall be carried out by the same law. To ensure that they are held is to prevent discrimination without a justified cause and privileges. In short, equality means that everyone in the same situation should be subject to the same rules and to different treatments in every way, regardless of language, race, gender, political thinking, philosophy, religion, religion, religion, or religion, or belonging to a religious or religious society. In view of the incident, reports taken against clients will show that many issues concerning procedure and the fundamentals of the basis are being misidentified and report is being presented. The principle of law and legal security has been violated. According to Article 2 of the Constitution, the Republic of Turkey, in the sense of peace, national solidarity and justice, respect of human rights, and the Ataturk nationalism, which is originally stated by the basic principles of the Constitution.

It is a democratic, secular and social law state based on which there is no law, and the rule of legal security is the rule of law. The rule of law is that everyone should know the rules of law and act in a safe manner. The prerequisite for the rule of law, which is to be carried out by the law. The Lawmaker, as it is known, has separated the judicial process of tax crimes from the general procedure by the provision of the VUK 367 md. The reason for this particular procedure is explained in the grounds of Law 5815, which first added to the VUK. ▪The legal justice of the criminal tax crimes is linked to the citizen's financial safety application. The investigators, Accounting Experts and Co-workers, and the other members of the Book, were seen to be present with the prosecution to report to the prosecution with the results of the examination of the Bookmaster, and to investigate relevant tax crimes, which the prosecutor would be cognizant of, for this reason and for this reason. On the other hand, he has submitted to the examination and authority of the justice device. The application of fiscal penalties for the fraud tax crimes is also stated in a joke. ▪ As seen, the reason for the general departure of the procedures is the legal safety of the lawmaker . . . the financial security of the state. The regulation intended to protect the citizens through the provision of the legal security of the citizens. However, in concrete cases, the search of our clients' work and addresses has been made. All books, receipts, receipts, financial records were seized, prior to the prosecution's examination of the prosecutor's office, reports were taken, and then sent to Tax Control Institutions to be investigated for tax evasion. This is the same in the indictment; 01/09/2015, all the calls made by the Koza Silk Holdings companies that were seized in the Koza Silk Holdings. The notebooks, receipts, receipts, and financial records are stated that all the books and bills on the report made by the expert's committee as a result of the examination are sent to the head of the Tax Control Board. The ledger, the receipts and documents placed in the investigation period, should be sent directly to the authority and the duty of the Prosecutor's Office, while the police and the police must be sent to the Tax Control Agency. The authorities and tax agencies of the tax evasion departments have been overpowered by the law in the matter of investigation and investigation of tax evasion crimes. In this way, evidence based on tax evasion has been processed in a manner that is against the law and the law. The rule of personality of crimes and sentences has been violated. My clients are not perpetrators of the alleged elephants.

First, we must make it clear that our clients are not perpetrators of the alleged actions, and in this regard, the principle of personality of crimes and penalties has been violated. The tax collectors and tax collectors are responsible for taxing tax collectors. He is the person who does his homework. To be a tax collector, the tax bearer must have been responsible for his own personal identity and had to pay his tax debt for his own property. The tax collector is the person responsible for paying the tax to the tax office (VDUM.8/IV). The third persons held are also tax collectors. At this point, the fact that the tax collectors and the responsible are facing the punishment is the principle of the individuality of the sentences. According to Article 38, Article 38, the principle of "the punishment is personal," however, and only the perpetrator must be punished for crimes described as criminal trafficking. The perpetrators are only the ones who are accused of criminal trafficking as criminal crimes. The reason for which the tax law is considered as perpetrators and criminal offenders is that it is not possible for these crimes to be considered perpetrators. This approach results in "insistential sanctions can be applied only to real people, while administrative sanctions can be applied to legal people." In the case, the private person, the anonymous company, is cut off for the administrative tax fines, but the person referred to to the criminal court will be the representative who knows the details of the crime and is involved in the formation of it. The intention of the perpetrator in the decision of the State Tax Prosecution Offices in which the criminal verb of the individual is committed is expressed as follows: "Kast, the result of the action is the result of the crime. In fact, doing something intentionally as a verb, while neglect is defined as a de facto act, not thinking of an unjust, unresponsive conclusion, but as a reason for the outcome of this unjust outcome, by not taking the measures required by the court, and yet, until it is otherwise fixed in teaching and practice, the material propriety of the verb is also considered the spiritual embodiment of that verb. " The punishments for those who commit these crimes will be ruled against those who act "those who act these verbs" instead of legal representatives of the legal persons. In a decision by the Supreme Court, the sentence is a requirement of the principle of individuality, and the primary goal is not to punish the representatives who are responsible for the manner of crime, but to punish the representatives who know the details of the crime and who are involved in the formation of the crime. "It is ruled that it is a state of law." (Judge 9.CD, 25.01.1991, E.1990/4303, K.91/238) So accounting and accounting tricks, If the book and documents are concealed or destroyed, forged or by the rule of law, and if false documents are forged and deliberate, 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. The management and representation board of companies. The main contract, however, may determine whether management and representation will be divided. It is also possible to be left and authorized by 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 sentence shall be given on the charge of trafficking, the representative of the verb. If so, the perpetrator must be determined which representative enters his field of duty. The representative who is not on the task weight and the non-inclusion of the criminal act is not subject to the penalty, and "the person in charge of the company is investigated and concluded that the defendant's legal status is appreciated." (Y.9 CD., 23,01,1991,1989/4277, K.91/175). These were never done, my clients were considered perpetrators of crimes alleged from the very beginning, they were charged with crimes they had not committed, they were charged with not committing crimes, and even if there was a crime, they were directly accused of crimes, not of those who committed it. In this way, the principle of criminal prosecution was violated. "Everyone has the right to a fair trial in front of the judicial authorities, as a matter of legal means and means, as a matter of legal use and defense." The article titled "Free rights and rights and rights of rights and rights to be judged by the Constitutional Amendment in 2001 has been added and has been made a constitutional principle. "No one can be brought before another authority other than the court he is subject to." In violation of this and without judicial authority, "extreme authorities" cannot be established (Ananasa. m. 37). The "lawful judge's safety" is included in the right of fair trial, which is a more general guarantee of "natural judge's principle," which court will be prosecuted in which court and which court will be prosecuted for tax crimes. The decision of the court will be made according to the general provisions of the 1-20th and 1.525th of the Court of Justice and the Courts of the District Courts of Justice, and the Courts of Justice, and the Courts of Justice, and the Courts of Justice, and the Courts of Justice, and the Courts of Justice, shall be determined according to the provisions of the 1-20th and 20th Md of CMUK.

The 8th and sequel of the Law shall be taken into account by criminal courts, which shall be held in the court of law and the first place, according to Article 11 of Law 5235, which shall remain under the law's law and the conditions appointed by the law, which shall remain under the law's law, and shall be held in the hands of the court of law and the court of law. The state of the criminal courts has limited the area of the heavy criminal courts to the following. (m. 148) The violations of Turkish Penal Code (m. 250/1 and 2), the fraud of official documents (m. 204/2), the fraud of qualified fraud (m. 158), the fraud of the criminal offense (m. 161), the crimes of the Turkish Penal Code, the crimes described in the Second Book, Section 4, 6 and 7 (m. 318), and the crimes described in the 4th Section of the Turkish Penal Code (m. 151). The charges of 319, 324, 325 and 332 are subject to severe criminal courts for life imprisonment, life imprisonment and more than a decade of criminal cases, which are under the law of Anti-Terrorism, and of 12/4/191 and under the Law on Terror, and of those whose sentences are subject to trial by the Supreme Court and the Court of Justice. The charges of child prosecution are sealed. (So tax evasion is not a felony of the criminal court or of the Anti-Terror Law, and in any case, a case which should be held in the criminal court. In light of these statements, the case against my clients should be brought against them for tax evasion is a capital punishment under normal sites.) It should be opened in their courts, but under extraordinary circumstances, the case would be in violation of the right to a fair trial in the Constitution and the EUHS, which was then established to look at terrorist crimes, and would be in violation of the right to the right to the right to the right to the right of the court of the court, which has been made to the authorities and the officer of the case, according to the provisions of the CMC 3 and the following, to the criminal court of the court of the court of the State of the State of the State of Emergency, to the state of the State of Emergency. It is necessary. Therefore, the case against my clients is first filed for tax evasion.

SECURITY SCENE OF COMPLAY AND SENTENCE

We're going to have to get you sent to court.

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 (police or gendarme) will be able to manage the property or directly to the right

The Ministry can inform the central or rural agency. In this case, other administrations must report to the Treasury to investigate the situation. In this way, the Finance will conduct the required examination. If there is a crime, the tax-water report and it will report to the Republic's prosecutor in accordance with its proper manner.

2- Sometimes tax crimes, tax reviews

The accountants, Finance Inspectors and Investors and their interns report to the Public Prosecutor's Office directly to the truth, while other study staffs report to the appropriateness of the Bookalist 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, we think that the report should be legal and objective in accordance with the VDU provisions. Therefore, we think that it should be re-reported in accordance with legal laws.

The evidence that is the basis of the f. Tax crimes reports has been collected in violation of the law. The principle of the lack of evidence obtained against the law is in the sixth verse of Article 38 of the Constitution. In this case, evidence obtained against the legal law will not be used without the evidence of the defense or the probs or the defense authorities' arguments. The first condition of using a find as evidence is to be obtained in accordance with the law. Taxeless law has a tax search control method, and it is stated that the penal law shall be carried out only in cases where there is no sentence against it and no sentence is filed in Taxe Law (VUK m.147) The court has ruled that the case of re'sen should be considered by the court without which the court has made a trial. So if the search finds that the procedures for the search are not followed, the evidence will be of no legal value in evidence, so the detailed rules of tax search (VUK.142-147) will not be used to prove tax evasion. As explained in a concrete case, my clients' work and addresses were searched, all books, receipts, receipts, and financial records were seized, prior to their prosecution's investigations, reports were taken, but after that, they were considered to be required to receive tax-crime reports on tax evasion, considering that the mandatory legal action is required. As stated in the indictment for the execution, all books, receipts, receipts, and reports made by the expert on financial records were sent to the head of the Tax Control Board of the Republic's prosecution for the search of the companies in Koza Silk Holdings on 01/09/2015. The authorities of tax offices and tax offices in charge of collecting evidence for smuggling and investigating are collected in violation of the law. Prof. Dr. Ersan Şen . Prof. Dr. Ersan Şen . ., published online on the Tax Code by the Law of Tax and Elkoyma , as described in the article "Looking and Named Elkoyma" in detail, as stated in the article on the law, the lawmaker, in accordance with the law of the tax assignment, and in accordance with the law. The authorities and authorities authorized to check whether it was brought in are entitled to private search and seizure from VDU from 142 to 147. This search and seizure authority is recognized by those who have the authority to regulate tax crime reports; tax inspector, guardian, supervisor, inspector, inspector and controller. When they can, VUK m.142 and then your special style

It is understood that this general judicial body (police and gendarme) has no authority to search and confiscate with tax charges. This authority is entirely owned by tax officials who are considered above and cannot be used by anyone else. If they have done a search and seizure with such intent, they cannot be used in tax crime reports. More specifically, the VUK m.142 , if the report and the investigations suggest that a taxpayer is missing tax, it can be searched and searched by other individuals who are involved in the trafficking or the trafficking, which should be carried out by the court's ruling of the peace judge in 142 . According to VUK m.143 , which is observed by the law. The required notebooks and headshots must be determined in a detailed report, whether the timer failure or for any reason at the time of the search is not possible to identify the document as of the number in the file and file, the book and the check required to be examined should be placed in a reliable place in the appropriate context of the book and the checks or transfer into the circle in bags. This book and head shots are also required to be sealed by the searcher and to be received as much as possible, as well as a seal of the payable. After that, the place where the seizures are placed in front of the recipient or representative and the detailed registration of the bags are processed. The procedure is being followed at VUK m.143. The investigation without compliance should not be considered against the procedure and the evidence collected should not be considered as 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 a spiritual element, the verb cannot be considered a perpetrator. The moral element is the other verb that acts in a manner that is flawed. 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. It's one of the elements.

The fact that the charge of using false and misleading documents is alleged to be a deliberate crime is of great importance because it is the act of "knowing" that the verb can be described as a crime and that this "knowing" is not mentioned in the grounds of law, nor is it mentioned in any legal source, and the application of the tax administration and the invoices of the judiciary. It is the fact that there is a quality that is based on it. The fact that the perpetrators who have been identified as false and/or false documents among their documents are guilty of smuggling and that these criminal charges are committed is linked to the existence of the spiritual element. The intent of the establishment of (criminal) crime in Article 21 of the Turkish Penal Code depends on the existence of the meaning of the elements of the crime. The income management adopted the principle defined by this provision by administrative interpretation and implemented it with Tax Order Act 306 series. In a concrete case, there are no people who would tax-deprive such as tax evasion and lack of will, nor in their economic and social status.

1-There are many reasons for tax evasion.

Perhaps most importantly, there are reasons for making more money, such as ambition, wealth, love of property, , , and more profit. The person who has such a personality does not help others. He does not participate in social responsibility projects. No and he stays away from the acts of misdemeanor. If the defendant is a person who can complete the amount of tax he claims to have missed, he will be able to complete the amount of tax he has been 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 in their business, there is only a limited number of transactions and documents that are not even criminally charged with the fact that my client is deliberately not acting and therefore not having the moral element of crime committed. The reason why the client is not the perpetrator of these actions is that he is not a criminal. He is not actually the perpetrator of these actions. The perpetrator is not a criminal. There is no correlation between the verb and the de facto, and therefore the material element of the crime has not been fulfilled. As the claim stated, the Koza Silk Group basically or indirectly has dozens of capital companies, which the Silk family has directly or indirectly owned, based on a foundation and a foundation. The university is the basis for the various fields of gold mining, energy, food, media, IT, insurance, construction, supply, tourism, travel sectors. The defendant is not just a person who has signed or had information about the actions that are alleged to have been made. It is not possible. He is not responsible for accounting operations of companies. He has not been given any orders, instructions and directives in this direction. Therefore he does not have the adjective title of the person who is instigating. On the contrary, he is not always particularly responsible for the employees.

He has instructed them to be sensitive and meticulous in accounting and tax processing, employs staff that are professional and expert/responsive, and has also performed his duty as a supervisor and supervisor, working with international financial and audit agencies. The defendant has been informed of thousands of jobs and procedures conducted daily in holding and 22 of the holding and his own. It is not possible. He employs dozens of professional employees who are experts in his professions and fields to carry out these tasks. So the work of these professionals in holding and operating companies, trying to be held accountable for all kinds of jobs and procedures and ultimately, is against the general principles of the law. The criminal trial is based on material law. Study financial truth. If there is, he will try to find and punish the real criminal. Crime and punishments are personal. They cannot be held responsible for the alleged actions of another. They cannot be convicted by reading or convicted. They must be proven by certain, credible, concrete, mental, and scientific evidence. He does not. Furthermore, he has received these testimony not by the State's Attorney's Office, Police or Tax Inspector. It is against the law to accept these statements as witness testimony. First of all, we declare that we do not accept the testimony and statements presented as evidence. Under what circumstances, and how, it is not known, they were taken. As the witness statements show, the statements of the relevant chiefs were not taken by the Prosecutor's Office or the police, these were taken by the security coordinator of the company under which the trustees are registered. These witness statements were taken on the basis of tax inspectors, as they are legally valid statements. Tax crimes reports were filed by tax inspectors have been filed by the CMC M. 43 and 169 et al. The witness is clearly explained and will be heard by whom. It is also arranged that the VDU and the relevant tax review notifications will also provide a witness statement by the tax inspector. But there is no way that the company security coordinator or anyone else in the legislation can take witness testimony. Such a statement is not possible to be based on evidence. It is not possible to be able to be able to be able to be able to bear evidence against the law. Instead of destroying and removing this evidence, it's tax crime.

It is against the law to have the report based on the testimony and to mention it as a witness testimony. We request that these witnesses in the indictment be re-enacted before the court. The documents and signatures which are alleged to be false should be conducted through independent institutions and institutions. The defendant is used to commit and commit the alleged crime and is a forgery. The admission of the documents and the charges of the client's guilt is against the principles of law and judgment, without the proper collection of the relevant signatures and writing samples and advocacy of these documents, and without a comparative examination of them by independent and neutral institutions. Not with their descriptions, but with legal supervision only.

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 will make statements. A-The principle of the crime is the violation of the Criminal Code in the Tax Crime Reports on Placement and Client Claimed Crimes is the most important principle of the criminal code. The principle of the crime is one of the most important principles of the criminal law. The rule is that the person can be held responsible only for the actions he committed. Since it is not possible for the perpetrator to be a perpetrator of a corporate personality, the actual perpetrators are important. As a result, the tax penalties of the Tax Code are issued in Article 333, titled the responsibility of the People's Law (the Law of Commons) and in the administration and liquidation of the people of the government of the United States, the tax sentences to be issued in accordance with tax laws.

The 10th Article of the law on tax responsibility of the legal representatives of the consumers is also applied on tax penalties. If the verbs written in Article 359 of this law are carried out, the sentences imposed on these verbs are imposed on those who commit these verbs in Article 359 and 360. The same law shall also be ruled on Article 331 of the Law against the laws of Vergi. The people who act are punished by tax sentences (payment and other penalties for fraud) and other penalties. The law of Taxes is adopted in the law of Taxes, which is stated to be issued in the form of legal persons. It is the need for the Supreme Court to carefully identify and enforce the true perpetrators of the trafficking verbs alleged to have been committed in the administration and dissemination of companies, and to enforce the punishments prescribed for these crimes in the name of these. We see that the Supreme Court has decided that the perpetrators must be identified. For example, the 19th Criminal Office, which is charged with tax crimes, 2015/14619 E., 2015/7959 K. 02,12,2015, has ruled that the personality of the sentences is required to investigate material evidence rather than corporate representation: ....the contractor who is using the documents and the business notebooks. The prosecution has determined whether the bills reflect a true commercial relationship with the witness, in the case of the defendant A. K., who is a partner and has no authority to represent the company, given the principle of the character of crime and punishment, and the fact that the defendants have no jurisdiction in the case date of the defendants, if necessary, the business record newspaper, the company's main contract, and if there is any, the work department. The company officials who have been brought in and ordered to use false invoices in terms of actual use of the bills were asked by the defendants or the defendants, and the charge was asked in terms of the bill, and the investigation of the charge of the charge of the charge was made, and the investigation of the charge of the charge of the charge of the charge was made, and the identification of the perpetrator who was using and using the bills and using and using the bills that were alleged to be used and using and using and identifying the billing of the perpetrator, by having the charge of writing and signing the bill on the bill. After which the legal situation of the defendants should be appointed, the written verdict of the underprivileged prosecution based on the lack of an expert report is made, ▪ In the same decision 2015/4369 E.- 2015/5959K., the same office shall also decide whether the bills have the shape conditions, whose signatures and signatures are on the bills, whose receipts are taken, and whose statements are determined by the definition of the testimony and the personality of the criminal and criminal actions, according to the principle of the company's decision on the same office. Instead of punishing his partner and representative, he has decided that the person who performs the act must be punished.

.. ...the tax technique report mentions the presence of bills, but it is possible that there are no invoices or approved samples in the file; the fact that the criminal bill is brought in and examined by the approved representations of the bills, that it is determined whether it is carrying the state-of-the-art conditions of the law, that F. A. and Y. D., the company's legal representatives are co-owners of the other defendant A.C. In the case of the person and the person and the criminal verbs of the crimes, the bills and the company's documents need to be signed and written on the documents, the use of the bills, the firm's powers to use the bills, and the question of who they received the receipts of the crime, and the conclusion that the legal situation of the defendants should be determined without being observed, the result of the lack of investigation. The decision on the way to sentence them is made in detail by the legal person in which we place the ruling below the court office (19. Department of Penalty 2015/282 E., 2015/8334 K.), and the responsibility for tax laws in the people of the law 213 are explained in detail in the case of tax crime detection.

It is organized in Article 333, and is predicted in Articles 359 to 360.

The penalties are stated to be ruled on those who commit these verbs. If crime, action and consensus are not committed when there are more than one legal representative, responsibility belongs to the representative who knows the detail of the charge and the extent of the charge, depending on the principle of character and the extent of the charge, but in every case, it is the legal role of the figure figurer. The validity of the defence and phenomenon of the staff that they did not know their verbs at the time of the execution; the operational area and facilities of the corporate person, the capacity of communication and location, the organisational structure, the size and structure, the number of staff, the probability of work volume, the capacity of independent movement, the financial body, property, the safe and bank body, the nature of the verb and the subject. A consideration must be made and reached. Such is the way of accurate and fair results and is appropriate to the principle of individuality of punishment. ...
...the responsibility of the representative of the staff, representative, without the will, or will and approval of the verbs he committed. With that dignity, the above-level knowledge is that the material truth is not to be determined without doubt. In order to determine with any obvious, conclusive evidence which defendant in effect was committed by the accused, the accused in the matter of billing the bill.

Whether there is a distribution of tasks among them, 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, who are the people who received the receipts based on legal and commercial relations, and whether they have information or documents about them, and the specific document on the defendants is fraud and the fraud of the document. The court of Sarıyer II of the Criminal Court of First Order, which was issued with a restraining order on the charge of abuse of trust due to service, is on the basis of 2008/321 and is still in the Court of Appeals's 15th Criminal Court of Appeals, if it is available and possible to bring and examine the civil case on the basis of 2014/11373, and if that is not possible, the summary of the case file will be transferred into the court transcript of the court's transcripts. The verdict on the defendants, with insufficient grounds and due to lack of due justification, is clearly a procedure to determine the direct legal representation of the actual perpetrators of the charges of tax evasion, as the following statements have been made. It is understood that the application of the defense and the fact that the verb is not known to the staff at the time of the execution is not yet determined. If otherwise the legal representatives can be found, the law and the higher judiciary can 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 partners are the names of individuals. Furthermore, as the Supreme Court has highlighted in the courts, the legal representation of the legal authority is the operational area, the capacity of the person in the work and location, the manner and structure of communication, the size and structure of the organisation, the number of staff, the task distribution, the volume and capacity, independent movement of the legal person.

The possibility, the property, the assets, the safe and bank presence, the nature of the verb and the subject of the verb should be evaluated and reached a conclusion. After these very important statements, we also present our objections to the detection of the perpetrator as well as to the tax crimes reports on behalf of the group companies:

1-Cola Silk Holdings, Tax Crime Reports on Inc.

(7.1) One of the perpetrators of the crime, without adding any data, was reported in the 2016-A-1707/23 report on the Koza Silk Education Health Services Foundation, where bills were alleged to be false in the report 2017-A-2623/43, and the receipts for the purchase papers were false. 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. If it is, the evidence is ruled to be the party who claims it.

The statement of the village of Ayvatlar district head Hasan Hussein ATAS (ATAŞ) has been added to the report, which has been seen by the tax inspector to prove that the bills held in the Foundation were false. In any of these statements, my client, Jafer Tekin İpek Üp Ýp . On the contrary, he claimed that the Chief of Public Affairs Mehmet ERGİT. While the tax inspector is charging the client, who is one of his senior executives without adding any data or comment on whether this person or other alleged perpetrators of the crime, is not able to admit that these crimes were committed by the accused client Jafer Tekin İpek. In the report concerning the purchases of newspapers, it is not possible to accept that the holdings were actually carried out by Holding Management Management Management. The board is ruled by the president and vice president and the same executives who have claimed that the charges of the same charges were being charged by the same authorities. The same executives are alleged to be the same ones who have decided to bill the holding company. However, no clear and definitive evidence has been found. The indictment against the defendant has been filed against the client, and beyond the fact that he has been charged with the same charges of tax crimes. No data or comment is included that the perpetrators of alleged crimes are being committed.

2-Cocon Gold Enterprises, Tax Crimes Against the Inc.

In all three reports of tax crimes filed against Koza Gold Inc., however, one of the perpetrators of all alleged crimes was a client, Jafer Tekin Silk, the vice president of the company, without following the principles laid out in law and high court. However, the tax crimes report mentioned were reported that the defendant Jafer Tekin Başek was the witness in the details of the crime and was involved in the formation of the crime. There is no evidence that he is a representative. In fact, there is no evidence that one of the alleged tax offenders in the Koza Gold body was a suspect. Our objections to this matter have been placed below as a tax charge. 2.1.10.03.2017 History and 2017-1707-23 Tax Crime Report for Tax Crimes (5) Our clients have been shown as perpetrators of the crime without adding any data in the report on the fact that the bills held under his banking account are fake, although the actual perpetrator of the verb must be identified by the investigation.

Also, as the Supreme Court has been highlighted in its courts, the legal representation of the legal person was a property of the property of the property, the property of the verb, and the property of the verb, and the nature of the verb, and the structure of the work scale, the number of staff, the task distribution, the capacity of the work, the possibility of independent movement, the financial body, property, property, and bank body, considering the operational nature of the verb and subject. The assessment must be concluded. As we have explained in detail in our defence against the alleged false document editing verb, the tax on 317 million dollars in institutions is taxed by $217 million in four years, with commercial balance sheet profits of $2,178,000,000 (two billion and seventy-eight million), from İzmir to Kayseri , from Silverhouse to . 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's impossible to accept it was processed by the police.

2.2. 26.09.2016 History and Tax Crime Report 2016-A-1707/35 (2) The report claimed that documents issued by the TK Academy of the Foundation for Gold Mines in Himmede were false, and that Koza Gold Enterprises A.Ş. have used false documents on purpose, including the records of these bills. (2/1) The defendant has been shown and demanded to be punished. Our argument for the fact that these verbs were not committed has been cited above. As for the fact that the perpetrator was found, the tax report states that the practice of using false documents in the entity of Koza Gold Enterprises was not included in the case of the defendant who claimed to have committed the act of using the same document. The defendant will not be allowed to be seen as a perpetrator because he is the vice president of the company. Another thing the report claims is that the Koza Gold Enterprises are being handed over food to those in need of assistance by the A.Ş. The bills are alleged to be false. (2/2) One of the perpetrators of the alleged verbs is the company's board member, Jafer Tekin IPEK. As we have said in the previous article, the client has committed or committed the same verbs, as we have stated in our response to the same material claims, he has failed to provide any evidence of tax crime report and this report is based on the basis of this report. The indictment is contrary to the principle of character, the Supreme Court of Appeals. For example, in the Tax Technique Report he wrote about the matter, the inspector applied to the statement of the institution's official. The person's statement, which we have received from the employees, started by saying ■ and began with the investigation of the purchase receipts and surrender documents at that time, and the operation of Ovacık at that time. Mehmet ERGSCE (the chief of operations) and Cemalettin ÇETIN (The Director of Ovaly Enterprises) have been identified as providing it. The tax inspector is in his report of technique. He is saying that the statement is not reflected in the actual situation of food delivery bills in the Foundation, and that they have provided documents in the same statement, which they are said to have been told to provide for the evidence that they are not the actual situation of the food delivery bills made to the Foundation. So it does not mention the fact that the perpetrator of the alleged crime was the perpetrator of the crime. This shows that the perpetrator was indeed identified before the examination. The amount of aid and the price of the aid was also in the management budget and the payment of the amount is below the management's limits. This amount of payment does not go to the board.

As we have decided, the perpetrator's assessment should be taken into account, including the distribution of duty, volume and capacity, the possibility of independent action. If it is made to appear as though a donation under the authority of the management of operations was not made, then what is normal is that it is within the knowledge of the management of business. The company's top executives are instructed in this direction. The smallest evidence of their giving, the most recent evidence, the statement, and so on, is not consistent with the usual flow of life. The last thing alleged in this report is that Kozdere Transport Hafr. Mad. San. and Tic. A. S. Deployers Hafr. Mad. and Tic. A. S. S. transport service were billed as a price difference in the books and some of the bills were charged by the Koza Gold as a price difference in the book. The verb of using false documents is not included in any data or comment that was recorded, so its contents are being used. (2/3) However, as in other matters, the verb of a verb which was automatically considered a perpetrator because of its legal representation. The perpetrator of a verb that was committed in a company as we have been on a time of law. The most fundamental principles of the penal code are against the principle of personality. 2.3.10.03.2017 History and 2017-A-1707/11 Tax Crime Report (4) Report, 35 of these documents were forged and were introduced as false in the company's non-integrated, and were introduced by the Koza Gold Act on the purchase of small animals from the common people. 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 the manager of the company, Jamadtin Çetin . However, the claim that documents organised under the operations of a mining company in the İzmir area were forged under the direction of the company's top executives.

Even if it was accepted that the verb of false document editing was committed for a moment, concrete, conclusive, and convincing evidence was never provided that the perpetrators of this crime were actually acting on these verbs. As a result, the report on Tax Crime Reports did not provide the smallest evidence to commit or participate in the charge 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 was not presented. On the one hand, the tax inspector said that Ali Serdar Hasırcıoğlu, who was chairman of the board from 23,02,2012, was not aware of the Himmedide Facility tender and construction of the building, and that the work was actually done by Koza Gold Inc and that the false document editing verb was ineffective. Because it states that it has signed in the bills. Even these statements are the most obvious evidence that the tax technique report, which was conducted, contradicted within itself and is against the law. The statement concerning the board member Orhan Selçuk Hasırcıoğlu that there is not one shred of evidence in the tax report, that only a joint signature on the person is given about the company and the authority of the institution. It is seen, and as the Supreme Court has been clearly and firmly ruled over, as the above-level Supreme Court has been established, The fact that he is the representative of the company and that he is the perpetrator of tax crimes is a violation of the principle of the personality of the crime, which, for a moment, has not been established, is concrete, convincing evidence that the perpetrators of this crime actually committed these verbs. The report of tax crimes issued in 2016-A-1707/34 on the basis of the purpose of the false bills issued under the name of the CDA A.Ş (the use of them knowingly) was reportedly reflected in notebook records and statements, and was issued by the CDC in 2012-2015 under Article 359/b and under the charge of trafficking and by the IK Academy of the United States of the United States of the United States of the United States of the United States of Turkey. The Court of the Koza Gold Enterprises, which participated in the trafficking charge of 213 VUK (less tax payment and secret profit transfer) under Article 359/b, has stated that the Tax Act on Tax Crimes should be filed under Article 367 of the Tax Act on the governing body of Hamdi Akin IPEK and the board of the IPAK. Since there is no special regulation, the relevant provisions of the Turkish Penal Code will be carried out. According to Article 37 of the Turkish Penal Code, each of those who perform the verb together in the legal definition of crime will be responsible for the perpetrator. In the tax inspector's report, the contract given to the E.K. Academy (A.Ş.) by Koza Gold Enterprises is actually fiction. The bill was made by Hamdi Akın IPEK and the board of directors of the Koza Gold Management Board of the United States, as stated in chapters 2.5.1.2.5.11, was forged and the bill was forged by the government, but the tax technique report did not even include a single thing that could be described as evidence. The report showed testimony that Hamdi Akin İpek il ilık ilık was co-founded by the company's executives in charge of crime. The first of which was taken into the first was the Coffin Gold Enterprises for some employees who were taken into the IK Academy and the Executive Board of Director Hamdi Akın IPEK. The IPEK is also seen to be receiving information and approval. First, the purchase of Hamdi Akin İpep ., first of all, is about two (2) personnel who will be transferred to the CDC from Koza Supply Agency.

The report's e-mail, which was included in its 10th addition, was shown to be presented to Human Resources Officer Tuğçe Çışkan . Serdar Hasırcıoğlu on 13 November 2013, in the statement of details with Akın İpek. The two staff to be assigned to the purchase staff of the IK Academy from Koza Supply on 13 November 2013, and that details were discussed with Akın İklpek. As it is extremely clear, the details were submitted to the approval of Serdarça Çıçıoğlu. The director of the Koza Gold Enterprises, Akın İk Akın İk Academy Executive Serdar Hasırcıoğlu is not İK İK Academy Director. In fact, the inspector used the following statements on the matter in his report. .Ç.H. Human Resources Expert TugçeÇİŞKAN sent an email to the ESCE to work at the IK Academy of Economics and Economic Development and Development and Development and Development and Development Agency (ÇT). In addition to the report, the inspector has been sent to confirm the statement of Hamdi Akin İkl., who was approved as director of the IK Academy of the Academy of the Academy of the State of the State, and has turned it into a statement of the approval of Hamdi Akin İk.Ş., which Hamdi Akın İk. The approval of the people involved was not approved by Serdar Hasırcıoğlu, Hamdi Akin İpek. The email states that only he was spoken to in detail. What is more natural than the transfer of Koza Supply Inc personnel to another company? The evidence is shown as evidence by Hamdi Akın İpek. There is no small statement on what was spoken. In the statement of Ismet SİVRIOK, the general manager of Koza Gold Enterprises, the sum of the purchase of the group, as we continue to study the articles of the report 2.5.1.5.11.1.1.1.1.1.1.The report, which the inspector claimed existed concerning Hamdi Akın İpek and Jafer Tekin İpek. The release of bids from companies and all of the activities is being collected, and Hamdi AKIN IPEK (the chairman of the board of directors) is being carried out by Serhan ÜRHAN, the deputy director of the period; the tender offer is being submitted by Serhan ÜHAN (the owner of the tender) with the individual signature of Serhan ÜRHAN (the firms), and the signature of the tender is not required because it is not given to the entity in the entire process; it is not required to sign the information of the tenders; its own information on the tenders. Not in the case of Hamdi Akın İPEK and Serhan URHAN. In other words, the inspector, Hamdi Akin İpek, who is co-chair and chairman of the board of directors, is concerned about a tender made by the company's Cocon Gold Enterprises, the tender of the company, the tendering of the firms, and the collection of bids and so on. The tender is proof that the fiction and most importantly the planning of this is being made by Hamdi Akin İkın İkın İkın. If there is an appointment from the head of the IK Academy of the United States, the situation will be understood at some point. However, it is a matter of fact that one person is his partner and one person's partner and one person's plan is being executed by Hamdi Akin İkın İpek.

What could be more than the fact that a company he is the manager of has given a tender? Clearly, it is not possible to consider it contrary to the means of commercial life. This statement, which the inspector described as being made by Hamdi Akın IPEK and as being personally interested in the crime, was read as evidence of the crime. The specificity of the specificity of the state of the Supreme Court is clearly not in any way accurate as described in the proceedings of the Supreme Court. Another issue in the report on the alleged Supreme Court of Justice Jafer Tekin Başin İPek is that the CPAK sponsored the 10,000,000-TL consistent loan from Akin İPK (APK) in 2013-2015. The charge cannot be made as evidence of a crime that the executives of a company that is related to a loan of $10m, not just a principal, which is not a principal payment. The report is clear from the General Credit Convention, which is part of the report, which is not related to construction of the Himmedide Gold Mine facility. The allegations are clearly refuted above, as we are based on a key claim that Tekin İpek was a co-planning editor of the fiction tender and therefore involved in the fraud and use of documents made by the C.E.A.A. executives. The Academy has not provided the slightest evidence to commit or participate in any crime against the C.E.O. or the Koza Gold Company.

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 hard evidence have not been laid out that he is the role of a representative, even more accurately, the Özdemir Antimuan Ash.

No evidence has been given that one of the alleged tax offenders was the person mentioned. The report on the fact that the bills issued under the foundation food banking were false has been shown as the perpetrator of the crime. However, as we have placed it above, the direct display of representatives of the legal person as perpetrators has been shown to the Supreme Court. It is contrary. The actual perpetrator of the verb must be identified by the investigations. Also, as the Supreme Court has highlighted, the legal representation of the legal authority is the operational area of the person in the business and location, communication density and means, organisational structure, size and structure, size scale, number of staff, task distribution, job volume and capacity, the possibility of independent movement, financial property, safe and capacity. The bank's assets, the nature of the verb and the subject, must be evaluated and reached a conclusion. As we have explained in detail in our defence against the alleged false document editing verb, the person who has paid $317m in taxes on institutions in 4 years has 2.178,000 euro (two billion and seventy-eight million) commercial balance sheet profits, from İzmir (Izmir) to Kayseri Å, In a company of the Koza Group, operating in a large area of high staff up to the Silver Hall, claiming that the sales bills of foods that it has received were forged in order not to pay a total of 0.01% of the tax on institutions it has paid, and that the two executives at the top of it have faked it, and that the two executives at the top of it have not been able to perform it, not with the usual flow of life, nor with the usual flow of life, to pay the amount of the tax that it has paid.01 percent of the tax. It is not compatible with the scope of business. When we take the criteria for the above-level work and location of the legal court, the organisational and structure of the legal person, the size and size of the staff, it is concluded that it is not possible for the top executives to personally or to instruct such a small operation in such a large company to perform such a small operation. The statement of the village mayor Hasan Hussein ATAS is added to the report, which has been seen by his inspector to prove that the bills held in the foundation were false. In no such statement, the client, Jafer Tekin İpek Üp . On the contrary, he claimed that he had signed his papers in his statement. The inspector accuses the client, one of the senior executives, without adding any data or comment as to whether this person or other alleged perpetrators, even if we assume for a moment that these crimes were committed by the defendant, Jafer Tekin Silk.

In short, the fact that the client is considered a perpetrator is contrary to the principle of personality of punishment, the Turkish Penal Code and the Supreme Court's convictions on the matter.

B-every single asset is a private law.

Our Defenses in the House

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 not due in 2010 but in 2011. The amount of tax reduction should be reduced. About 200,000 TL interest will be raised in this criticism. Also, the tax fine has been fined $1,380,444.

There is no criticism except the above issues, no unusual circumstances or crimes have been detected. Full review, as it is known, is the tax examination of taxpayers in all kinds of tax-related elements of their work and transactions. So it is the most detailed tax review. The lack of a worthy review shows the client's high performance in compliance with the law. The more important thing is the client's performance in tax pay. The review period of 2011, 2012, 2013 and 2015, as the tax inspector reported, is about 317 million TL. The tax tax tax is listed on the list. 1.The following information is included in our defences as of companies and tax crimes reports. 1.Koza Silk Holding A.Ş. Tax Crime Reports on the 1.1. Koza Silk Education Health Services Foundation Accused of False Documents (05/06/2017 and 2017-A-2623/43 Tax Crime Report) (Rapo 7) Koza Silk Holdings Report In the Tax Crime Report on (Olding) and number of above, the tax crime report on which the client purchased food from third people during the 2011 account, which he received from third people in the Koza Silk Education Health Services Foundation (((Vakift ■) in his legal records, which he received from the account period of 464781-464783-464784-464785, four of which were in total purchases of the amount of $26,10 TL. The report, on the other hand, has stated that the food products were not delivered to the Foundation by holding, although the legal records were such. Therefore, the bills made by the Holding to deliver food to the Foundation were forged according to Article 359 (the article of the Tax Usul Law), which states that the holdings are a fake bill, which is the same as the 359/9 (the article of the management). Vice President Jafer Tekin İpek is also alleged to be the perpetrator of the false bill editing verb. As a result, the person mentioned under Article 367 of the Tax Usul Act was filed a complaint against the prosecution. 1,1.1.1.The Tax Computation on Bills Claimed False is only 0.05% of the Tax Coza Tax Tax Tax Tax Tax Taxes Payment Payment in the same Year.

The total amount of bills alleged to be false in the indictment's Tax Crime Report is 260,000.10 TL. For a moment, if the bills are really fake, so the costs made by the Holding for these food supplies are unfairly reduced, then the amount will be $260,000.10, which will be written in 2011, which will be worth about $52,000 less in the amount of institutional tax tax dollars. It will. In 2011 alone, the company taxes 99,883,000 dollars on the Koza Gold Company, which has made its way to the world's most respected and uncompromising international independent institutions, which have made it published reports on audits, all activities and financial tables, controlled and approved by the CPA, in no way. The undetected Koza Group's attempt to commit a verb that would destroy the reputation of the company's company, such as setting up a crime, which is .055% of the corporate tax paid in one company, to not pay a five percent of the company's tax, is in no way consistent with the normal flow of life and commercial content. About 800,000 bills are being held within the company of the Koza Group in one year. A fact that the fact that the verb, which is not only faked in order to benefit from tax advantages, is not only a small reason for the fact that the tax-designed and the amount of debt-related, and that the tax inspector is not allowed to provide the data in his report, but to include data on it, not only in one sentence. The tax inspector has not even made a comment. As part of the food aid, the company's claims that the bills for food supplies donated to the Foundation are false are based on the fact that the food materials in question are never delivered to the Foundation. The tax inspector cannot claim that the food materials in question were not purchased by the company. He cannot claim that the food supplies he bought were not delivered to those who really needed help. The inspector's claim is that only food items were delivered to the Foundation first and then not to the people in need. This is a tax advantage, as if their purpose was followed by the legislation. However, there is no reason why a group who pays a hundred million dollars in taxes can avoid paying taxes. There is no reasonable reason why it is made to appear as if it were delivered to the Foundation by setting up a false bill for food supplies that he actually bought and distributed to the needy.

1.1.2.Criminal indictment Münhaşan Koza İpek Education Health Services Foundation's Food Supplies Based on the Resentment of the Mukhtar, who Signed the Disposals of the Foods Act itself. The charge of the alleged forged document editing of the defendant is based only on the statement of Ayvatlar Village Mayor Hasan Hussein ATAS. The report also included the signature of the Mukhtar himself, which was issued by the Foundation for food donations to Ayvat village mayor in 2012, 2013, 2014. However, the person mentioned in the 2016 statement claims that only two of these documents were not delivered. It is not considered that a village chief would not know what the contents of the document is when he signed a document, but that he would sign the blank document, as he himself stated, is a way that a person who acts with discretion will not be able to do anything, and it is a matter of the nature of the nature of life. He must prove the claim of the person who claims such a thing. This is the result of the fact that the testimony of the person mentioned cannot be accepted. The report on the 1.1.3rd Holding on the Tax Crime Report shows that the report on the Koza Gold Enterprises is evidence. In the Tax Crime Report, four bills totalled by Holdings were not found to be forged, since there is no reasonable reason to fake the bill of four bills. Since the claim that it is highly unfavourable in terms of commercial infractions was not based, the same claim on the Koza Gold Enterprises was attempted to support the claim by including the data written on the tax crime report. In a paragraph of the Tax Crime Report, which is only four pages in total, Koza Gold Businesses was held on the subject of the EC, dated 26.09.2016 and in the Tax Technique Report 2016-A-1707/35, the report on Tax Techniques of Tax Technology, which is based on the first-pages of the Union. The following paragraph is detailed that the company has forged a bill as if it had not delivered the food materials. The following paragraph is that the food supplies donated by the company are not provided by the foundation, provided that food is not delivered by the foundation, which is included in the report 01.09.2016 of the General Directorate of the Foundation for the Foundation, which is issued by the company on the condition that it should be delivered to its needy. Although Ayvats Mukhtar Hasan Hussein ATASŞ ., the report was not found that the documents were not reflected, but were referred to as the company's related institution, Koza Gold Enterprises, which was referred to as the company's associated institution, the Ashra Gold Bank, which was considered to be a false document that the firm had set up such a surrender, although there was no real surrender to the Foundation. To take advantage of their advantages, the Foundation is not actually delivered to the food package

It is stated that he has filed a bill as if he had submitted it, and as a result, four bills from Holdings during the 2011 account period were forged. Clearly, the report on Koza Gold Enterprises, the institution associated with the idea that the bills organised by tax inspector Koza Silk Holdings were forged, was written about the same claims as the same claims of the Koza Gold Company. First of all, the issue of the Koza Gold Enterprises is that it is not yet beyond a claim. The use of a claim that has never been determined is against the law to base another claim. However, even though we have accepted that for a moment, the claim has been confirmed, the processing of a verb in the group company is the same in another group company. The evidence of the verb is not legally possible. The four accounts of Koza Silk Holdings, which were carried out in 2016, were not included in the Tax Review of the Four Accounts of the Year of 2016. The Koza Group companies, under the client's rule, have been reviewed and audited several times before, but have not been given any significant criticism about companies. Although the report said food banking was not delivered to the Foundation, the fake bill editing verb, such as the delivery, was not made the least identification. Tax review reports on the holding are provided for each account period of the Foundation's donations. The tax review of 7.4.2016 and the report 2016B-498/1 did not include any criticism of donations to the Koza Silk Education Health Services Foundation. The report on the company was issued in 2012, dated 7.4.2016 and was released in the Tax Review Report 2016-B-868/5. The only criticism of the donations to his foundation as part of food banking was related to an air conditioning donation of $11.451, and there was no other criticism. This is not about the falsification of donations, but about the fact that donations should be an out-food clause, but about the tax on the holding company from 2013 to 2014. The report on Tax Technics 2016-1707/23, dated 7.4.2016, which was conducted after his review, did not include any criticism of donations to the Koza Silk Education Health Services Foundation.

As it is noted from the information we have placed upstairs, the Koza Group, which has been audited by the audit of the Finance Ministry and other government institutions, has also been through extensive tax reviews of the Holding in 2016, but has been conducted on the part of the Holding and the client. No identification of the issues alleged in the Tax Crime Report on the charge has been provided. Furthermore, the 2011 Tax Control Board, which was alleged to have been carried out as false document editing, was examined by the Grand Scaled Companies Group Chair inspectors, but no negative identification was made. And in the Tax Crime Report on the 2016-A-1707/23 Tax Crime Report (Rap 1) on the Koza Silk Holding A.Ş ((Olding) in 2013 and 2014, under the bills provided by the newsstands, holding ▪ did not receive the newspaper in reality or the newspapers were actually submitted to Holding, although the holdings bill was not originally submitted to the holding account and statements. The report is that the charges of using false documents were alleged as false as the VUK bill was made public in Article 359/b of the article "VUK" (VUK) ," which is allegedly allegedly allegedly false charge of using false documents on purpose, in order to be included in the ledger records of the receipts. One of the perpetrators is the vice president of the Holding board, accused Jafer Tekin Silk. As a result, the defendant is also alleged to be the defendant. The indictment has been charged with charges of trafficking in Tax Law 367. The indictment has been charged with charges of trafficking in Tax Usul Law. Our defences are placed below. The indictment claims that newspapers were not bought by Holding. The newspapers in the indictment are not true. The public institutions in Istanbul, İzmir and Adana are newspapers taken to distribute the VIP divisions and other places of airports. The purchase of an average 12,000 holdings was made in Istanbul, Ankara, İzmir and Adana provinces. The newspapers purchased by Holdings in these provinces were delivered by the transport unit operating in the district diplomatic missions and given to them on the list. The group's purchase of newspapers printed by the media company is based on commercial reasons.

One of the reasons why the group is involved in the media business is to get publicity by its own media, to increase its reputation. Therefore, the Holding has bought and distributed the amount of newspapers that are printed regularly in the amount they need to be provided. Of course, the group has covered the costs for the group's promotion, and then distributed them to group companies. The same practice is available in all other newspapers. For example, the Doğan Group has given their newspapers free from gas stations, the Oil Office, which is also a Group company, to those who buy from gas stations, and the Ciner Group to those who buy from the Group's UCZ market chains. If you buy them in a specific form from the Holding Company's Group's Group's newspaper to show where they approve them, then you can use them to show them where they are. If it is a crime to distribute without charge, it should be said that there is no group that has not committed this crime, including those mentioned above. The charges taken by the holding office were paid by the holding accounting agency following the disposing chief who paid the bills and transferred the charges to Holding. The places where they were delivered are not owned by the Holding Centre, of course. It has been delivered to many different addresses, especially protocols. This will be addressed in the next chapter. It is also important to state that it is not a secret matter that the newspapers are being taken by Holding. While the Prime Minister is billing directly to Holding, Sagit-Sat has not seen them as ρabone T, although there is a fixed daily purchase in 28 countries. The BPA company has inspected and declared the sales figures of the company today (June 2014 and December) for the fee. BPA has separated the 14,000 newspapers, , in total purchases, and has not seen them as subscribers. This audit has officially published reports from its website to everyone. It is alleged that it has been committed. As you know, the false document is described as the document which is made up of such things as the Taxe Code, although there is no real treatment or situation. The tax law states that a document can be claimed to be false, it depends on proving that the treatment or situation that is being introduced by that document is not real. The same law is defined by the definition of ▪The description of the law of the law, 229. In the article of uncu, the bill is a commercial document given to the customer by the merchant who sold the commodity or the customer to show the amount of the business he owed in exchange for the sale of the property or the business. According to this, the bill is clearly under the law, which is documented by the other term, as the purchaser of the bill is documented.

So the use of a document will be done by a commodity that a commodity does not actually buy, as if it was sold to him, to send a bill into the ledger records. At the same time, the property will be delivered to the buyer physically, according to tax legislation, by the delivery of the property to the recipient, or by the Finance Ministry, instead of the transfer notice. The use is subject to other appropriate headshots. The bill does not mean that the property has been physically delivered to the buyer. Therefore, a contractor who sells the bill for this transaction must first organise the transfer or transfer of the reference to physical or delivery of the transaction separately. Except for sales to final consumers, this difference between the bill and the property between the bill and the irsaliya. The separate regulation obligation is absolutely available. In order to partially remove the difficulties that this obligation has brought, the Finance Ministry has provided the opportunity to regulate the delivery in the same time as the sale. This is the reputation that the Holdings must claim that they have taken the property they did not actually buy. In his report, ▪Holding , the paper is called , although it is not really delivered to Holding. This statement shows that the tax inspector cannot reach a clear and clear verdict on the issue. In this sentence, does the Inspector claim that Holding did not buy these newspapers or that he did not deliver the newspapers he bought? It would have been understood that he had both been accused of it. However, the vague statement, such as . . . ., was not made to a final verdict. However, a tax crime report that was charged with criminal charges against the client and has been filed against the prosecution must be determined. The reason for the vagueness of the phenomenon mentioned is that the tax inspector Holding Å actually bought newspapers. However, in some cases, he has been able to conclude that these newspapers were not physically delivered to Holding. In fact, he did not provide a statement that the report had not been purchased. On the contrary, the newspaper's money was paid from holding . The following is the fact that newspapers are not physically delivered. The holdings have bought all the newspapers mentioned in the report. However, some of the newspapers have been not delivered to Holding. They have been delivered to holding. As stated above, most newspapers have been distributed to protocol in Ankara-İstanbul-Izmir-Adana provinces. The places where it was 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 criminal action in the indictment written in the report, which is based on statements and statements taken against a tax crime that does not clearly reveal what the client is actually doing, and not a tax crime.

Some of the Court and Court justices for the false billing of the Unconstitutional Tax Act have been placed below the report, which was really submitted by Non-Determined Compromised Compulsors, in which the bills were issued by the Unconstitutional Taxes Report. - To determine whether they were actually organised for a real service. The decision of the Court of Justice E: 2001/4883, K:2001/5847 Decision Date: 28.05.2001) -- the key to which bills must be established with precise and concrete identification, the basis of the original number 9 of Office No.2006/1722, the official report of the Court of Justice, E: 2001/4883, K: 2001/5847 Decision Date:: 2008.01/5847 Decision date: 28.05.2001) -- a key to prove to be faked and concrete identification. The decision is no:2007/1933) - The transfer and transport documents, the payment of delivery documents, the assessment of the method of payment, the compliance of commercial life and the availability of the legal 11th Criminal Office (Judgery 11) and E:2001/6048, K:2001/6948, on the other hand, the General Application of the Ministry of Finance, the General Assembly of Finance, the General Assembly of the Ministry of Finance. According to E-Specials, the application is held, and it is essential to make certain assessments of a bill to be considered as a false bill. According to this -- whether there is actual activity of the taxpayer, the site manager and/or the local community in the history of the contractor's action, as a result of inspection or examination period. Their relationship to the document is: whether the property movement is real or not, the actual inventory or registration, the counter-research and detection, the discovery of transport, payment/result etc., the evidence, the fact that it has a business relationship, and the analysis of the partnership structure and partners, the assessments of the finance ministry, the analysis of the financials, the information that is in the Ministry of Finance, and the information that is involved in the business relationship, and the business relationship. Information on the studies and the taxpayers they have been involved in, such as whether or not the commission income has been obtained, whether the duties related to the property are fulfilled. These cannot be said to be forged without being subject to tax review or detected.

When the charges of the false bill are assessed in terms of the holdings' buys and administrative arrangements, the newspaper is paid in the account account of Holding . The newspapers are paid in the same way as the Holding Bank account, which has no negative information on the assets and activities of the Holding . The report has been made clear that the counter-referencing of the sellers and the statements in all the statements have been made, the papers delivered, the addresses delivered, the delivery of the documents, and the receipts of the transactions made by some individuals without hesitation. It is not possible to accept. As detailed in the previous chapter, the delivery of newspapers to holding , rather than being delivered to holding , it does not show that there is absolutely no movement of goods. However, the report also mentions the surrenders to holding the conglomerate in the opposition assessments taken by the Inspector. For example, Uzer Press Dispersal newspapers Holding . They have stated that they have left them in front of the liaison office in Adana, that they have taken newspapers in holding vehicles of people they do not know their name to the holding places, that they have sometimes been delivered by holding the company, that they have delivered them late at night to the addresses set by the holding company. There is no hesitation when it is done. As a result, the printing and paying bills are included. The distribution of the distribution companies and the delivery of the paper are also specified. The printing and distribution of the printing cycles will be published, distributed and paid for. As a result, the tax report will show that the tax crime report has been paid. The VAT General Order has not provided a place for any specific issues in which the Koza Silk Holdings Corporation has been listed in detail in any of the issues listed in the KDV General Report published by its ministry. However, there is no doubt that the bills used by the Holdings are false. Another find that the report shows that the daily was not taken into custody by Holding today is related to the original company, Ltd. Şti. dealership. In 2014, the company was billed for $351,823, which was paid by holding, and the company paid for by holding.

The account's account account is reportedly due to the fact that 16 return bills were held at $174,636, and that the reason for this is the correction of several bills held incorrectly by the dealer's accountant. In addition, the book account records were also reportedly reportedly being held under the company's name by 351,823TL, and the bill was paid for $296,871 . 50,000 . . . . The holdings were returned to the bank account and at the end of the term, the originality of the original, Ltd. Şti. . . . . . the debt to the institution was determined to be in the company's 69,684,25-TL debt. The holding company, which reportedly received the newspaper, was supposed to be in debt to the newsstand, but would not be taken in fact by holding the papers. The inspector's issue is stated to be the holding papers. It is not understandable that the recipients of the purchase as their own wife. In commercial life, the taxpayers can charge other taxpayers in a more or less in a mistake than they can in a commercial relationship. A small error in the flow of information will also result in the failure of the invoice, especially when the bills are made by the accountants of the taxpayers. This is a very normal situation. On the other hand, the return or additional bills for the correction of the wrong bills are also an application, as well as the legislation dictates. This is the way the incident is done and the holdings have already made a refund bill for the error. As for payment, the holding paid most of the bills to him earlier. When it is understood that he has made additional collections and has been overpaid, he has filed a return bill of 174.636 TL. Naturally, he will receive extra. As a result, the 50,000 TL of the payment must be returned by the dealership, and the rest remain a debt and will be followed. It is not understood how the newspapers are not taken by Holding, and how the contents of the paper are not taken by Holding. The fact that holding has received a large amount of newspaper from the dealership, and the newspaper is in the possession of the paper, is only a sign of error. The buyer who pays too much will also be able to borrow from the seller. Such a situation is shown in a report claiming to have committed smuggling. The 1.2.5th Amendment states that the article contains the wrong information in the Sehven indictment and the Tax Crime Report states that the fact that newspapers were handed over to the classrooms was a remarkable matter. The reason for these surrenders is the . . . .smart Test Project . .the promotion study for newspaper readers.

The period was studied with classrooms from all sides. Test booklets were distributed to classrooms as newspapers and promotions. Also, the reason why the newspaper's release of the newspapers until 2014 was included today (June 15) and later . The fact is that today's newspaper was distributed by Turkuaz and then Sapi-Sat by Saş. Turkuz chose to show these newspapers as ίAbone today, while Sagit-Sat as a subscriber and only as a member. In the indictment, he chose to show them as . . . . .as the same bill as today's daily, and also the same bill. The ▪Abone daily today has been considered to be a free price for two different prices, where there are no more supplements of the low-priced newspaper or promotions given by the newspaper or that today's newspaper owner Koza Press A.Ş may have been given a discount. The price difference is due to the different prices of the newspaper and the weekend. The Tax Control Board's Talk on Crime Report also shows that the client's claims about the client cannot be respected. As you know, according to Article 367 of Taxe Code, the tax inspectors and Tax Inspectors who have determined that the crimes written in Article 359 during their investigation have been committed directly by the review commission of the report reviews of the report. The statement of the occupation is mandatory to the Chief Prosecutor of the Republic. The report assessment Commissions issued by the Finance Ministry and the Commission on the Building of the Report Evaluation Commissions and the Constitutional Court of Labor and the Constitution (Rop assessment Commissions' duties) (Rop assessment commissions on Article 8) under Article 359 of the Law, which determines the processing of written crimes in Article 359 of the tax crime reports. The 13th article, titled "Tax Crime Reports" shall be considered the relationship between the elements of crime and the perpetrator. The commission's assessment of the report and the nature of the crime, which is to analyze whether the relationship between the perpetrator and the perpetrator is properly established and to express its opinion. The report on tax crimes against the client was dated 22.09,2016

The assessment Commission has included the fact that the report 2016A-1707/23 states that the client committed smuggling by using false documents and should be charged with criminal charges. The legal reasons are included in the relevant chapters of the Tax Code of 359 and 367th Amendments. No comment, opinion or reason has been made, but it has been suggested that the charge of trafficking will be appropriate for them to press charges for reasons of interference in the supply and explanation above, as far as the evidence is concerned. The tax report on the defendant's charge of criminal action is far from evidence, as it is from evidence of how crime was committed. It is also free of what it should be. 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 perpetrators. It is a text that only applies to the alleged crime, the relevant legislation and the criminal complaint, and it is a binding legal obligation to perform it. The Academy has launched a tender for construction of the building of the building of the building of the building of the IK Academy Construction Agency (KC), dated 29,09,2016 and issued in the Tax Crime Report 2016-1707-3) and the Tax Technique Report on this, which is a full fictional tender for construction of the Himmedede Gold Mining Facility, which is the institution associated with the contractor institution. Despite the fact that the IK Academy has been charged through the Institute of the Institute of the Institute of the Institute of Education, the amount of the amount of the amount of the book is well overrated, the amount of the amount of the amount of the amount of the amount of the amount of the money being reflected in the book records is alleged to be false, and the total amount of bills being paid by the IK Academy of the A.Ş and the price of the beton are all false. The charge of fiction does not reflect the truth. It is necessary to express against the alleged issues that the public benefit is protected by the control company, which is a public company, which is authorized by the SPK, beyond which all the regulations related to the tender and projecting of the alleged fiction have been met. Details of the process related to the facility are included below.

===Early life===In 2012, the construction of the Himmedede Gold Mine Construction Company was announced in the KAP. (SRK Consulting (U.S.) Inc. (SRK Consulting and Engineering As.S. - SRK) (SRK) prepared a FASIBIBITE RAPORU (E.E.-1) for the initial feasibility of the Himmedde Gold Mine Facility. The technical report, the scope of the calculations and project drawings. The report also has a detailed cost budget according to the details. According to this, the investment budget is worth $133,537,532.The value of US dollars has been determined. The tender condition and contract, projects and technical conditions have been reached by the documents from SRK on 08.06.2012 and the contract of the contract, projects and technical conditions (EK-: The tender will be submitted in the summary table of the bids of the bidders (EK). The technical and financial dimensions of the construction work have been asked to submit the proposals to four companies. The four companies who have been asked to offer have submitted the bid files by completing all the necessary procedures for the tender. The summary table of the bids of the bidders has been submitted in addition (EK). (EK).). The company that bids the most appropriate bid on the contract before signing the contract was submitted on 10.08.2012. In order to confirm the accuracy and competence of the clients, the Koza Gold Enterprises, which are part of the board of directors, the International Independent Acreretity Control Board, which has been authorized by the CEC (because of the public open company), was asked by the SEC to prepare the Fiscal Advisorship with the Independent Control Act. (EC-5) This authorized company BDO has evaluated the final tender and has prepared a 275-page report on it. The tender and the tender in this report have been concluded that the price of the tender and the tender is fair and reasonable, and this is stated in writing to Koza Gold Enterprises, the BDO firm authorized by the SPK, which is the BDO, dated 10,08.2012, the Control Independent Control Insulterated Financial. The assessment report, prepared by the Council Agency, has carefully reviewed the project's estimated cost calculations, precedent project costs, bid summary of companies involved in the tender, and concluded that the project cost between $130,000,500.000 and $143,000,000 is fair and reasonable. Serial on the basics of which Anonymous Partnerships will be observed: IV:41 In accordance with the notification of International Values Standards in the Capital Market: VIII No45 and the series making changes in this notification: VIII No.48 ımmal in the assessment of the project price report, the fair and reasonable price of the project

The comparison approach was based on the approach, based on reports made by independent experts on the issue, and the firms who have submitted the bids to the tender, in the feasibility report and therefore in the international independent expert report, it is considered to be in line with the cost accounts, external precedents, So the assessment of the project, based on the current market conditions, of the value of the project, was determined to represent the fair and reasonable value, and the entire assessment of the value-worthy standards, included the statement that the project cost between $130,000 and $143,000,000 in US dollars was fair and reasonable. In light of the fact that the construction of the Gold Mine Facility of the Koza Gold Company, which is owned by the Chrysal Foundation of the Chrysal Foundation, the construction of the Gold Mines, was the most suitable offer to the company called the CD Academy Construction Project and the A.C., which was signed by the parties on the basis of the $150,000 US dollar. The contract was signed. The IK Academy Construction Project and Contract Act.

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

It's been announced.

The Second Amendment is the first facility in the area to be built by Koza Gold.

In March 2012, the project was issued a feasibility report to the Inc., an international asset and independent organisation, SRK Consulting (U.S.), and thus the project was set by the SRK for the project's estimated cost, based solely on the cost of feasibility from the SRK report.

3. According to this report, technical conditions and tender documents have been drawn up and

The tender has been made, and all four companies invited to the tender have submitted their bids 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.

In this evaluation report, based on the 5th reference approach,

To support this approach, the company has adopted the tenders, the tenders, the financial report and therefore the international independent expert report, which has been agreed that the costs of the tender are in line with external precedents, based on reports made by independent experts on the issue, and therefore the current bids are in line with the cost accounts, the external precedents. 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

Although the ongoing contract was mostly finished, the tender was not completed due to the fact that the remaining part had not been given a placement, as well as many times the Koza Gold Enterprises have been changed by the Agency for 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.

Signed between the 9th Academy of Academys, Inc. and the Koza Gold Company, Inc.

The contract is based on two main foundations: - SRK Consulting (U.S.), the Fissibility Report, which was introduced by Inc and -- the Independent Control Agency, authorized by the SPK, is the Value Report, which is introduced by BDO. In short, it was done within the scope of what should be done legally and in the course of procedure. The Koza Gold Businesses are not satisfied with the implementation of all legislation on the A.Ş. tender process. 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. The price of the tender is too high, the cost of the HC Academy of the Academy of Asş is charged with the cost of the work that the Koza Gold Company has done.

One important thing that shows that the claim that the amount of the rights he collected was fundamentally different is that the income costs account should be made by the tax inspector, regardless of the fact that construction was a permanent construction by the IK Gold Company, according to the Tax Administration's Tax Tax Act (GVK). The Key Delivery Deposition is a contract that will be a permanent construction job for years. The price of the key delivery will represent the contract made at the sum of the total price the contractor offers for the entire job, under Article 4 of the Productions General Charter under public tender legislation. In such tenders, the contract is defined on the basis of the implementation projects and the location lists related to them." The volunteers have committed to making the whole contract and the construction of the contract and the supplement in accordance with the documents. On the other hand, the construction and repair work is a contract and repair job for years to be considered a common (sarily) construction and repair job, a commitment to construction and repair work in the construction and repair work in the year of construction and repair, more than one year according to the GVK. The conditions for the commonity are sought. According to the 42nd Article of GVK (GVK) decree, the year of the year of the end of the business of the Sari construction and repair operation is determined and all of the profits and losses are declared and taxed at that time. The foundation can only be completed by the establishment of all costs, but by the temporary adoption and final account. The IK Academy, which took the job under contract of 10:08.2012, finished most of the facility as part of the first quarter of 2014, called HLP I. Phase, which was legally applied for in May 2014, and was legally issued to begin legal operating in January 2015, with temporary operating documents. The operation has been launched. However, the construction of the HLP Phase II part of the facility was never started because the Koza Gold Enterprises were not allowed by the A.Ş. to be taken. In addition, the contract was cancelled by the Koza Gold Enterprises, which was assigned to the Institute of Economics (ASC) as of 31.12.2015, which was not started by the single-sided trustee committee, which was appointed to the Institute of Economics and therefore was not launched by the A.Ş.Ş. The necessary expenses have not been made. Speaking of the annual rights of the contracting of Key Delivery Price with the Unfinished Payment Price, as it is in the indictment, the profitability of the work is not in line with the provisions of Article 42 of the GVK. The profitability of the work can only be seen at the end of the job. A job that was created that could not be begun.

Computing profits by comparing costs and collections is not in line with the specific regulations of accounting principles or tax laws related to these things. As a result, the IK Academy of the Academy of Sciences and documents published by the A.Ş in the study of the books and documents provided by 17 ▪ and 35 ± in the amount of the accounts included in the books of the tax inspector's tax report 3.1st period 2011-2015 The statement that there is no transaction on the institutional tax, since it is not reflected in the Homeland Sales Account, therefore there is no action on the institutional tax, confirming that the profits obtained by the CDC Academy of the Union on account of the years have not been finalized by the end of 2015. In summary, the tender price has been paid by two independent and authorized organisations. The claim that the price of a find and confirmation tender is too high and that it has been heavily profitable since the job has not yet been completed is inconclusive with the facts. 2.2. Tax Crime Reports Infractions of Tax Crimes: The Charge of False Documents About the Foundation is indiscriminately Charged with the Documents The institution is alleged to have used false documents on the CDC's website in the 2016-A-1707/34 Tax Technique Report and the report on the report on the CDC Academy Construction Project and the Temutation Act on the contract of the Constitution, and on the grounds of the data issued in the 2012-2015 account, which also included the fraud of the company in the report on the 29,09.2016 and 2016-1707/34 Tax Crimes Report on the company's alleged use of false documents on the basis of the 2013 and 2014 account. The prosecution has been charged with criminal charges under Article 367 of the Tax Usul Act. The indictment has stated that construction was made by the Koza Gold Company of Koza Gold Enterprises, which is a full-finished tender for construction, which is a contract for construction of the building institution related to the contractor's institution, the IK Academy Construction Agency. Although the A.S. has been made by the A.C., the total bills, which are charged with the amount of money being reflected in the ledger records, are alleged to be false, are the total cost of the amount of the accounting by the CDA, and the amount of the bills being made by the IK Academy of the United States, and the amount of the bills being made up by the CDC, are also linked to the fact that all bills being made by the A.S.C. edited

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 did not do any research. In fact, the report did not include even the smallest research on these taxpayers. Because if it had been investigated, he would have definitely included the discovery of the result and would not have used sentences that would have expressed the probability or even worse. In tax studies, one of the parties was identified 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. These crimes are similar to the two sides of the mirror and the case is also taken from the Tax Control Board, which is the most competent and is also subject to the Tax Inspector's duties. If he is a tax inspector, he has given the Koza Gold Enterprises to the A.Ş. He never did any research on the taxpayers who arranged the bills for a very high amount of 102 million dollars, which he determined as the cost of his service, and in a sentence that contained a probability or even a prediction, all of these taxpayers feel that they are not guilty.

It's not right to say that he's actually reached his conclusion, because the inspector may have even laid that issue out in terms of the statement. On the other hand, the statement that he may have been given in the same sentence is a manifestation of the preconceived sentence against the client during the examination. Because the inspector's bill editor is a preconceived statement from the client without any concrete identification. He talks about the possibility that he was manipulated. Even if we could put aside the fact that he was exposed to such an act without concrete evidence, the fact that many traders were directed at the same time to provide a legal and service to a person they didn't actually deliver property to is against the inside of business. After expressing all of this, the inspector made a more grave error. We want to give you a tax inspector. He did not discriminate from tax inspector . He did not know or knowingly. It is against the law of tax law and the fact that he was included in a tax crime report, which is not in any form of the law and is not in the literature. As you know, tax crimes are in the Article 359 . The following statements were included in the General Order of Tax Order 306 Law (published in Official Newspaper on June 18, 2002) published by the Ministry of Finance. (References of the State of the Ministry of Finance) from the incidents that have been reported in our ministry, based on the investigations, on false or questionable documents. It was understood that the intentional element was being interrupted on the subject of tax crimes reports about the ones he had been using without knowing whether to conduct these documents, and that the following statements were needed to be made, according to this, that the means of the means needed to be found to be held responsible for the crime of the verb, to be considered deliberate, to be considered to be acting on purpose. The fact that the verb was purposely and willingly committed, therefore, requires that this be investigated, given the above provisions, it is revealed that false or possibly misleading documents must be arranged and that their use should be assessed separately as a smuggling offense. It is a co-op, and it is not necessary to be evaluated, but it is a real-life property or service purchase.

In return, another document can be provided by the supplier of property or service instead of by another document. In such cases, the person who receives the document according to the nature of the work or service may be in trouble if he does not know whether it is the property or service. In such cases, the client who used the forged document is the property or service that this document has purchased. It will be important to know whether it is not the owner's or not. If the user is to know that the document is forged, in other words, in the sense stated in Article 359, then there will be a false document used here. Otherwise, the situation will not be considered as a material because the moral element of the crime does not exist. ... The tax review of false documents by those who are authorized to tax study whether they were used intentionally and the fact that they were using these documents deliberately, the filing of tax crimes reports for the taxpayers, but the fact that they were used intentionally or by the court, they were used without knowledge of the evidence of the use of these documents. The State's Attorney's Office has stated that the charge of the crime is not to be filed and that there is no charge of criminal charges. (The statement of the declaration is clearly not to be carried out without knowing the verb of the false document editing. The Ministry states that there is no need to be even research on this issue and that there is no need to be a criminal complaint 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 it is a crime. The tax report claims that companies who provide property and services are being used by the CDC Academy (EC) knowingly, and that they are not able to know the fake bills. It is against the law to include tax technique and tax crime reports in administrative regulations concerning this, and to forge documents that are not even mentioned in tax crimes literature. Every merchant must act as a fundamental businessman in all his trade activities, according to Article 18 of the Turkish Trade Law. In the interest of goods and services, it is highly irregular for companies who do not know who their dealings are, and who are not actually doing the work under the direction of another firm to write bills on behalf of a company that is not doing the job. It is contrary to the routine flow of life and the needs of business. As it is known, the implementation of the Tax Law on Tax Law and Article 3 of the State of Iraq and the State of Iraq shall be carried out. A normal and non-conclusive situation is not admissible to economic, commercial and technical requirements or to the nature of the event.

The burden of proof is on the side of the claimer. Although the inspector who claims such an contrary to the commercial circumstances is a requirement of the Tax Code, he has ruled out the matter with a single sentence, which includes probability and prediction. It is important to say that the bill is actually doing the work of the Koza Gold Enterprises instead of the I.K.C. A commercial verb, such as the organisation of the Academy, is highly unintended and unstructed action, but is in conflict with the result of the inspector. The suppliers are responsible for the bills they organise under the Tax Usul Law. The information that the Court should have on Article 230 of the Law is considered 5 tinth. The same clause is in the third draft; the receipt must 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 integrity of the tax office and account number, which is bound by the client's name and last name. This is a reputation for suppliers of both TTK and VUK. The clients have a duty to know who they are and to set up the bills for them. As a matter of fact, the agreement has been made to the IK Academy, which is the contractor for the work they have been providing them with, and the CDA has already made it available to the accounting records to make these bills account for the cost of the job, and has paid the costs through the bank. In this case, claiming that false documents were forged without knowing against tax legislation, but not basing this claim on the smallest legal basis shows how much the tax crime report, which constitutes the basis of the indictment, lacks legal framework. 2.3. When it does, it is really built by the Register Committee and an NGO. The billing of the bills is unconfirmed. The CDC has been operating since 28.09.2011, and has done its taxwork regularly since it was founded. During 2011-2015, it has been engaged in three major projects, including housing, mining facilities and university campuses. The average employee population has always been over 100 . The Academy is clearly a company that is really operating.

On the other hand, there is no evidence or testimony that the construction of the Hemmedede Gold Mine Facility in the indictment was not really done in the Tax Crime Report on the client. Furthermore, the information report on the Koza Gold Enterprises appointed to the EC has been prepared in the information report dated 0712.2015 and the SEC Control Agency. The report confirms that the work being done which corresponds to the rights of the IK Academy. The Koza Gold Enterprises, which was run by the trustees' delegation, are demanding that the payment of the advance to the CDA Academy, the amount paid by the CDA, and the return of about 19,067,344 USD EST (the price earned by this company) be returned to them. Construction is not a hesitation in the matter of the statement. The contract with the TL (62 million dollars) on the HC Academy's project has paid approximately $127m (62 million). All of its rights have been approved by an independent controller, and the accounting accounts are confirmed by the YMM (EK). (IK) The costs of the IK Academy have been paid by the IK Academy to bank accounts. The cost of the construction has been created in the HK Academy accounting records, and the cost of the production, which was made in the physical records, as well as in the records of the CD Academy of Accounting. The area is covered by the HC Academy A.Ş. where the claim reports are filed, the claim reports and the basis of the production are made by the Cocon Gold Enterprises, which were billed after the physical fulfillment of the production by the A.Ş and the approval of the Koza Gold Company, the cost of investment in accounting records, which is provided by the A.Ş. for the right to produce costs and the cost of the production. The costs are paid to the bank accounts of the IK Academy, the A.Ş., some of the Court and Supreme Court offices regarding the falsification of the bill were given below: -- is available to determine whether the bills are being held in a real service response, their costs paid and entered into the regulator's account, which is sufficient to prove in accordance with the commercial balance, which is sufficient to prove that they are in line with the bank and the safe deposits. The provisions must be made after the documents have been investigated. (Judge 11th Department E: 2001/4883, K:2001/5847 Decision Date: 28.05.2001)

- The hk (Default 9) is the basis of the original No:06/1722, Resolution No:2007/1933 -- the transfer and transports, the way of payment of delivery documents, the way of payment to commercial life and the appropriate fitness of the Court of Justice, in order to determine whether the bills are based on the actual purchase-and-result. According to the E.C.E.'s 18/06/2001 date and E:2001/6048, K:2001/6948), the VAT Application General Order published by the Finance Ministry on the other hand, it is necessary to make certain assessments of a bill to be considered a false bill, as it is in the E-Specials section. According to this, - The review period or the examination period is required to be conducted in order to be considered a false bill. Whether or not to be found (e.g. the statement on the status of the site manager/or the current community's current state of action, etc.), the document is about actual or commercial relations, whether the property movement is real, or whether it is in fact a real or not, the actual or commercial transaction inventory, the counter-review and detection, the detection, the transfer/equital and etc. evidence, the fact that there is no commercial relationship, and the firms with which the document is involved in the business relationship, and the fact that the document is not real. Analysis of the partnership structure and partners, the assessments of the accountant, the information on the investigations of the Treasury Department and the taxpayers they were involved in commercial relations, the commission's income if they were dealing in fake documents, the results of the duties related to the property were not achieved. These are the issues of the tax review report or the results of the tax review report. It cannot be claimed that a document is a forgery without being detected. When we evaluate the claims that the charges filed by the HR Academy of the United States of Turkey in terms of the issues we place above, we must first state that, as we have made clear above, the CD Academy of the Academy of the Institute of the Institute of Higher Education is in operation and there is no doubt that it is actually performing the mining service. The A.Ş. received subcontractorship services from 54 companies to perform this service, signed contracts on them and paid the costs via bank. In the tax report, which the CDA A.Ş. has claimed to have been false, the CDA Academy of the Institute of the Institute of the Institute of the Institute of the Institute of the Institute of the Institute of the Institute of Justice has been in operation, the mine facility has been built, the subcontractors have been in the process of delivering and service to the IK Academy of the A.Ş. It is also stated that all costs are paid via the bank, but on the other hand, the CDC is regularly charged with tax work.

He has delivered, delivered, and paid taxes on the period of his dues. As a result, he has not provided a statement against the CDA A.Ş in the tax technique report and tax crime report, which is related to any of the issues that were in a detailed order of the issues issued by the Ministry of Finance in the VAT General Report. However, while the CD Academy has not been able to place a statement against the A.S.A.A. There is no doubt that it is fundamental to its expulsion. The tax inspector's reports on the statement that the bill was made by the Koza Gold Foundation, which was a complete fictional tender for the construction of the bills, which was originally made by Koza Gold Enterprises, although it was originally made by the U.S.A., which was billed on the first and last term of the business. He tried to support businesses with indicators that they were made by the Ash personnel. For example, the tax inspector's report has assigned a special section to demonstrate the relationship between the IK Academy of A.Ş. and the Koza Gold Enterprises Act (2.5.1). These two institutions are already open and undisputed in terms of the Institutions Tax Act. It does not need to be established. However, it is not possible that the company's associated companies are really considered a sign that the business is being done by the company. According to the Institutions Tax Act, the criteria for being related are very broad and the number of companies are very related. These companies can also operate like non-related companies. When the two companies are related, they can be involved. It is not thought that one will be done by the other in a covert manner. In addition, Inspector Inspector HK included the fact that the Academy of Academy of Economic Gold Enterprises of the Academy of the Academy of the Academy of the Academy of the United States and Koza Holdings are kept within the United States, the Koza Gold Enterprises are being held within the A.Ş., the Council of the former and former staff of the E.K. It is not possible to understand that the start of work at the HK Academy, and the work of the Himmedide project, is actually shown by Koza Gold Enterprises, Inc., as evidence. A person working in group companies can officially transfer to another group of companies. As a result, staff working at other companies of the Koza Group are also expressed in the report, the IK Academy of Academy A.Ş. They have been employed in the Himmedede project. In other words, they were transferred to the CDA Academy of Koza Group companies.

On the other hand, the presence of staff who transferred to the CDC and demoralized their project in Himmedede, the CSI, is also conflicted within itself, claiming that the work was actually carried out by Koza Gold Enterprises, the A.Ş., as well as the report of Tax Technique Report. I have no information on the purchases and contracts of the Gold Mining Facility Project in Himmetde. The contract process was conducted by Koza Group and the IK Academy of Economics and purchase units from the Koza Group in mid-2013, when I started working as a verb at Silk University and in the Projects of Ilk. After his transfer as director, contracts and purchases were organised by the HR Academy. I don't know how the companies were determined. • As it turns out, the previous Koza staff of KAYA, the CDA Academy, began to become official employment and then contracts and purchases were organised by the CD Academy, the IK Academy of the group's current staff. And it's also appropriate for commercial life to demoralize some of the jobs of the business companies, which is why they can assign their own employees to do their jobs, to do their own work for the other company, and the only thing that can be criticised here is that the company does not take a price in return, which is not tax crime, but tax offense. So the claim that the work was actually done by the Koza Gold Company, which was normally paid for by the Coca Gold Company, is fundamentally without a price. Even though we did admit that the work was actually done by the Koza Gold Company, which was done by the CDC, this was not built by the Koza Gold Enterprises, so there was no construction done by the CDC. This does not mean that the bills are fake. A company (IC) that is actually active (IC), there are subcontractors, a building facility, payments through banking system. The CDA A.Ş has made contracts with contractors in the market as the original contractor, and has provided them with goods and services. The cost of the work is that Koza Gold Gold contract signed by her. He has collected the businesses from the A.Ş.. The Koza Gold Enterprises will not change the fact that the work was done by the CDC, the fact that the work was done by the A.C., and the part in the billing should be the CDA.C.

3.1.The first report on tax crime reports and related tax technique reports on the construction of the construction of the Himmedede Gold Mine Facility, which was made entirely fictional for construction of the construction of the construction of the building of the building of the building agency (the tax crime report, dated 26.09.2016) and the tax crime report on the tax work, which was made by the Koza Gold Company, which was made entirely by the Institute of the A-1707/35. Construction was given to the A.Ş. but all bills, which were originally made by Koza Gold Enterprises, were reportedly forged by the CDA A.Ş., and the IK Academy of Academy of Justice, which was held by the A.Ş., with a large amount of the cost of the account being reflected in the notebooks, are reportedly false. It is alleged that it purposely performed the verb using false documents in its notebooks. Our detailed defences regarding this claim will not be included here in chapter 2 of the text. As stated in the relevant section, it is not being repeated that the CDC Academy of the United States is to be forged, as it is not being issued by the Koza Gold Company, as it is not being used by the Chrysal Gold Company, and by the A.Ş. The use of the document is not available. The return of the tax-related VAT (KDV) which was downloaded and returned is therefore not legal grounds for the return of the tax-designed tax reduction of the institutional tax tax tax reduction issued under the document A-112946 under the tax report. The report on the charges of the transfer of the profits to the Silk Family is not legal. (Rap 2-3) The tax crime report claims that the entire bill issued by the TK Academy of Economics (IC) Academia (TM) for construction of the Gold Mine Facility in Himmetede is false. Tax Inspector, the IK Academy of the Institute of Tax is a high price of cost for construction. He claims that the profits of the Koza Gold Company, which he billed for the Koza Gold Company, were secretly transferred to his partners on the HK Academy of A.Ş. (100 per cent shareholder of the IC Academy) to build the İK University of İpek (Ipek family). The company resources have been used for these payments, which have been transferred to the Silk Education Health Aid Foundation and are ultimately personal. The claim is not based on legal basis. Because the IK Academy is the public legal university of the public legal personality, established by the TKM, which is under the control of the YÖK. As claimed, the profit will be made by the Silk family, not by personal accounts, but by the Law. And the public legal personality under the SEC is illegal if it transfers to private college

There is no. Besides, it has been explained in detail above that the price set for the tender is real from two separate independent authorities and that the final profit is contrary to the IRS Act and other accounting principles of accounting, before the construction of the Himmede Mine Facility, which is a permanent business for years, is being used by the Proposition of the Instigator Document. During the 2013-2014 account period, Kozdere Transport Letter. Mad. San. and Tic. 1.12.2013, held by the A-007996, and held by the A-007996, with a price of £9,806, 31.12.2014, A-008066 and 512.853.95 TDV, the Cods' Letter. Mad. Mad. and Tic. The charges, including $1,792.836, $114 VAT, are alleged to be false, and the number of bills that are alleged to be false is four, although the cocon gold companies used by the A.Ş. (the A.Ş.). There are some 800,000 invoices. So there is no tax problem in 799. 996 in the invoice transaction, 4 in the tax, 4 in the wrong document and the client company deliberately registered it, wrote it down and downloaded it from tax. According to the tax reduced, 4 invoices total of 4,170,298,51, (except for KDV) the amount of the amount of the amount of the amount of the amount of the bills, the amount of the amount of the amount of the amount of the 4 bills, the amount of the companies tax, the amount of the amount, the amount of the In 2015, the criminal act of using a false document to avoid paying a total amount of $317m in taxes is not in any way consistent with the normal flow of life, which is a fact that a company with a reputation and institutional company has not reduced from taxes, so it is not in any way admissible and institutional company has been able to commit a verb that will destroy its reputation. It is a fact that it cannot give the smallest reason for the verb to function. On the other hand, the taxpayers who are alleged to have forged the bill have been the companies who have been doing the gold-stone transport of the Koza for years, who have filed hundreds of bills in the transport work, who have not been identified in this indictment, and who have not been made this way about the taxpayers until today, and who have claimed that they are false in the indictment. We would also like to present to the court the issues of the four bills that have been issued and that no transaction has been made by the Tax Control Chairman. One of the allegations is the calendar year in which the bills are held by the taxpayers.

The bills, which are alleged to be related to services to be done during the following calendar year, are alleged to be a misleading document as defined in the Taxe-Security Act. However, in the matter of Article 10/b of the VAT Law, in case of the delivery of the property or the delivery of the services, or the amount of the amount of the amount of the receipt or so shown in these documents, the bill or so on. The editing of documents is mentioned as one of the events that produce VAT.

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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. There are two separate crimes, such as setting up false documents and using them intentionally to avoid paying taxes at a lower rate, and

The fact that the company has attempted to commit the verbs that will destroy its reputation is in no way consistent with the normal flow of life and commercial means. On the other hand, it is a fact that it is not acceptable to everyone to give the slightest reason for such a prestigious and institutional company to perform the verb. As a result, the tax inspector has not been able to provide any part of the action as a reason for the verb. Metin Kardashcan , who has been quoted as being concerned by the Inspectorship and Public Prosecutor's Office, has been examined by the State Attorney's Office, has not made a report to the institution at any small-head sale; has not been paid for; however, there is no payment being paid, In the section, he has been signed receipts of the expense, and his father Ali Kardashcan and his wife Aysun Kardashcan have been signed in this manner, but his wife and father have never sold small animals to the taxpayer. When the report was examined, he had been dealing with small animal breeding for many years; and Koza Gold Enterprises had been working with small animal breeding. The U.S. has made the most of 13 small animal sales in 2013 and 2014 that he does not fully remember the total number; in return, he received the payment of the maximum amount of 4,500,00 TL from the account by order of the person named Cemalettin Bey; he does not remember how many expense compasses he signed; his father Ali Kardashcan and his wife Aysun Kardashcan ■ have a total of 25 expense ballots, including the names of his wife, and his name is the owner of the company of the company. 246525, 246750, 57750, 57778, the signature on the expense compass, which is his own; that he has made a real sale with these receipts; that he cannot be sure that he has made a real sale; that he has not seen clearly from 246615, 246617, 246630, 246710, 57758, 57759, 57760, 57764, 57762, 57762, 57762, 57765; that his father, Ali Kardashcan and his wife, Aysun, were not seen clearly by the signatures on the receipts of the draining compass; Kardashcan's Gold Enterprises, A.Ş., stated that there was no sale of small animals or other goods or services to the Koza Gold Company, and that the taxpayer's firm may have made it look like a small animal purchase from his father and his wife because he was a animal. As seen, Metin Kardashcan gave the statement to the Public Prosecutor. This is the case in the tax inspector's report, which he wrote, which is not overlooked and therefore included in the tax-related report, which is the tax-related institution's tax-related contract, which is signed by dealers, and the price is the property of the taxpayers, which is the property of the tax-based body.

The statements of the dealers who later denied the collection, who later denied their testimony and statements to the Tax Inspector's Office and the People's Office contradicted each other are in the report and the Tax Inspector's claims are based on these statements. 3.3. The claim that the Koza Silk Education Health Services Foundation was forged (10.03.2017) and the entire Tax Crime Report 2017-1707-23 is 26,09.201616 The report on the false document editing verb of Tax Crime Report 2016-1707-48 (Rapor 2, 5) Gold Enterprises of Koza A.Ş. and the above issue of tax crime reports, in which our client purchased food from third-person food bankers in 2011, 2012, 2013 and 2015, with a bill for the Koza Silk Education Health Insurance Aid Foundation (((PVA) bill. The amount of the amount of amount was 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 the amount of amount of amount of amount of amount of amount of amount of the amount of 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 the amount of the amount of the amount of the amount of the amount of the amount of the amount of the amount of amount of the amount of amount of 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 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 statements of those signing the minutes are alleged to have been made to the Foundation by the statement of the institution's officials and some comments. Therefore, the bills made by the Koza Gold Company AS as to the delivery of food to the Foundation are false bills according to Article 359 (the article of the Tax Usul Act), and the CEO of Kozi Gold Enterprises as well as the head of the Council of Koza Gold Enterprises. The charge was filed against the prosecution on charges of the charge of the charge against the person referred to under Article 367 of the Taxe Code. In both cases, the tax crimes report on the processing of the crime has been issued, using tax benefits related to the tax-related institution food banking. To reduce the cost of food packages to expenses and pay less taxes on the institution's income, it has been intended to be seen as a requirement for the association or foundation of food supply, which is one of the conditions of the legal arrangement, as if it had not delivered food to the Koza Silk Education Health Services Foundation, although it did not actually deliver food packages to the Koza Silk Health Services Foundation. 3.3.1. The Tax Cocon Group's annual Tax on False Bills is only 0.05%.

In the tax inspector's report, the purpose of the regulation of bills which we have shown by quotes, which are false above, is to pay less taxes in summary. Due to the fact that the bills mentioned are not considered legally accepted and tax-responsible, the amount will be $2,061.000 in three years (11,2012 and 2015) is 2.061.000, which is about $41,000 less institutions. It has been the result of tax payouts. In the same three years, the fact that a company paying $287 million in taxes has committed a crime such as setting up a false document, which would destroy the reputation of a company, so that it does not fit the usual course of life. The fact that the minimum reason for the case is not to be given is the fact that the tax crime report 2016A-1707/48 claims that the Koza Gold Ash has forged documents to pay less taxes. This sum total is about 313,604,12 TL. The advantage of the tax crime report on 2013 is ▪The advantage of the Koza Gold Acce, which is given to Koza Gold. It is about 63,000 TL. It is not considered that a company who paid $317 million in taxes in 2011, 2012, 2013 and 2015, was interested in making a statement that would not give away the food supplies it had already purchased to the Foundation to pay taxes for the amount of $63,000 euro, but to forge a false document and commit a crime that would be punished for at least 3 years in prison. The claim that the bills he has provided regarding the food materials are false is to show the differences between the date differences between the bill and the delivery reports, the statements of those signing the deadlines, the statements of the institution's officials and some comments that the food materials in question should not be delivered to the Foundation. He cannot claim that his substances were not bought by our client. On the third page of the Tax Crime Report, he confirms that the food materials he purchased from third people were actually purchased. However, he cannot claim that the food items he purchased were not delivered to people who really needed help. It is expressed in its report that its substances are not delivered to the Foundation. Its purpose is to take advantage of the tax advantage by pretending to be followed by the legislation, which is to say that it is not being used for tax advantage. So it is really a false invoice for food materials that he bought and distributed to the people he needed, as if he had been given to the Foundation. There is no reasonable reason for it to be shown.

The Tax Crime Report and the 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 in charge of the company on 10,02,2017, not in the review period (2011-2015). It is against the law to claim that the practice of the practice of the practice of the practice of the practice of the practice of the practice of the practice of the practice of the Koza Gold Enterprises under the Constitution of the A.Ş., which is not even an employee of the company, Salih Gülış and Serhat Ösk, is against the law. As it is known, the cases relating to taxation and account conditions related to Article 143 of the Taxe Code can be identified and applied. As a matter of fact, the statement of the institution's authority, which was included in the statement of the auction, was stated to representatives at the beginning of the report, which was a means of proving the issues involved in the report. This is a way to prove that people who were not able to work even at the time of the criminal acts were not considered to have any financial information about the financial events. It is unacceptable to use it. In addition, these individuals define the source of the information signed by the company that food materials were not delivered, that they were signed by the authorities personally signed, that they were forced to sign the delivery reports, which we have received from the employees, such as . The use of the evidence is also legal disability. On the other hand, the claim that the food products that were purchased by Koza Gold Enterprises 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 under the deadlines, the owners who have their signatures are being admitted to their own signatures. After their statement, they stated that they had not received help this time, the statement of the former administration of Koza Gold was laid off, and the statement of the muhtars was given to the re-employee, Adnan Morning, who had been hired and had serious doubts about the hostility to the former administration. He claims otherwise. He clearly states that he saw the chiefs receive these benefits with his own eyes, that he knew that the chiefs had increased personal wealth. All the receipts on the Coffin Gold Company are complete and are in the financial books. So he signed the notes that food materials were delivered, but he later denied them, but he later denied them. The statements of the chiefs who have stated that the reports were coerced were based on the report, but the statement of the person who said the donations were actually taken was not taken into account.

Ersan Yar, who also has the statement, is the person who accuses his client. In other words, he has no concern to testify in their favour. In the report of the Tax Crimes Report, which was held on the 4th Ezdemir Antimuan Mines of the United States, 05.06.2017 and 2017-A-2623/49, the Tax Crime Report (Rap 6) Özdemir Antimian Asş (Personal Crimes Report on the Tax Crimes Report on the Top of the Company, which was given to the above account. He received legal records of his purchase of food products from third-person food banking, which he purchased from third-persons, in which he received a receipt from the Koza Silk Education Health Services Foundation ((Vacif) and was able to register three of the three in the range of the account, number 176703-176704, totalling the amount of 92,550,40 euros, but was not accepted by law (EKKEG) at the end of the term. On the other hand, the report states that although the legal records are in such a way, the food products are not being delivered to the Foundation by Özdemir Antimuan Asş, which is why the bills being submitted to the Foundation are false in the terms of Article 359/4 of the Tax Usul Law, which is the same as the company's chairman of the board. Hamdi Akın İpek and Vice President Jafer Tekin İpek have also been alleged to be perpetrators of the false billing verb. As a result, the State's Tax Debate of the State, which was not downloaded from Tax Law, has filed a complaint against the Prosecutor's Office on Article 367. The tax crime report on the basis of the bills alleged to be false has been stated by Özdemir Antimuan Asş on page 2 of the same report, which is considered to be KKEG at the end of the term. As you know, it is the same report that a company does not reduce its expenses from the tax machine and normally pays taxes as much as the amount of the amount it pays. When it comes down, the company's tax on this decision does not decrease. The tax inspector has determined that the situation with the bills that he has made in detail has been in this regard, and he has written it clearly in his report. Therefore, there is no tax loss due to these transactions. Let's assume for a moment that the bills are not considered as a non-lawable expense and tax reduction. So in 2012, the cost of going to be 92,550,40 dollars is about 18,500.

The TL will result in less corporate taxes. The taxpayer for $317m in 2011, 2012, 2013 and 2015 on the Koza Gold Ac, has been audited by the world's most prestigious and uncompromising international independent organizations, and has published audit reports on audits, all activities and financial tables, and has been audited and approved by a CPA tax. The fact that the Koza Group, which has never been identified in its studies, has committed a crime such as setting up false documents, which would destroy the reputation of the company, to avoid paying 0.01 percent of the tax on institutions paid in one company alone, has no way of fitting the normal flow of life and commercial implications. The Koza Group has about 800,000 bills in a year in its companies. It will be accepted by everyone who has such a large volume of bills and in its amount, a prestigious and institutional corporation, that only .3 .3 . . . . the act of the bill is forged to benefit from tax benefits. The tax inspector, in fact, did not comment on the data, not even a sentence, in his report, but also on the basis of the claim that the bills the company has provided for the food supplies provided to the Foundation are false, as a result of the fact that the food products are never delivered to the Foundation, which is the tax, which is the fact that the tax is not the case. The inspector cannot claim that the food materials were not bought by the company. He cannot claim that the food items he actually bought were not delivered to people who needed help. The inspector's claim is that only food materials were not delivered to the Foundation. This also shows that his purpose is followed by the procedure of the legislation. It is stated that it is not being used for the advantage, which is in its report. So there is no reasonable reason why it is made to appear as a charity by the Silk Education Health Insurance Foundation, which is actually being made to look like a fake bill for food supplies that it buys and distributes to its needy. The charge of fabricating documents against the client is based on the statement of the Mukhtar who signed the Handovers in person. The charge of falsifying documents is merely a statement of the opposite of the Ayvats village of the Ayvats, which was donated by the Foundation.

The report on Tax Technique also includes the signature of the Mukhtar himself under the 2012, 2013, 2014 deadlines for food donations by the Foundation for the village of Ayvats, as well as the addition of the tax technique report. However, the person mentioned in his statement in 2016 claimed that he had not received the materials that were included in only two of these documents, but he did not accept the rest. It is. It is not considered that a person, especially when signing a document by the head of the village, does not know what the contents of the document is, but if he signs the blank document, as he himself states, it is a way for a person who acts with dignity to do nothing, and it is contrary to the usual course of life. The person who makes such a claim must prove the claim. This is the result of the testimony of the person mentioned in the case of the person. The report on Antimuan AŞ has shown that the report on the Koza Gold Enterprises on the Ash is not subject to any issue. The total amount of the tax Crime Report is only a reasonable reason for the fabrication of three bills, which are 92,550,40 euros. Since it was not found, 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 attempted 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 Act was held on the subject of 26.09.2016 and 2016-1707/35 The number of Tax Technique Reports states that the company mentioned has forged a bill as if it had delivered food materials, but did not deliver them. The next paragraph states that food supplies donated by the company are not delivered by the foundation, provided that foods are not delivered by the foundation, which is included in the report 01.09.2016 of the General Directorate of the Foundation of the Foundation, dated 75-73/36. Although the surrenders have signed the signature of Ayvats Mukhtar Hasan Hussein ATASŞ , the report was determined that the documents were not reflected by the company and that Koza Gold Enterprises, the company's related institution, were considered as a real surrender, but the result was the result of the fact that the Foundation was not a real surrender, but that the Foundation was a fake document. . , the company's three bills were considered false documents during the 2012 account period. . . . . . . a matter of interest is also considered in the report. The tax crime report on the client's charge is mentioned that the false document editing verb was not identified, but was considered false. It's not more than a confession that the tax inspector has not been able to identify the existence of the false document editing verb, but at least the argument is certain, if it is alleged that there is a crime.

It should be expressed as a statement. It is clear that the tax crime report, which cannot express its claim in a certain manner, is not legally required. The Tax Judicial Board of Tax Control on Tax Crime Report 4.4 also shows that the charges against the client cannot be respected. As you know, according to Article 367 of the Tax Code, they are being processed in Article 359, under Article 359. The statement of the report assessment commission for the report assessment commission by Tax Inspectors and Tax Inspectors who have determined the crimes is mandatory to report directly to the Chief Prosecutor's Office of the Republic. Article 8 of Article 8 of the Article 8 of the Article 8 of the Article 359 of the Law shall be considered as to the tax crime reports which have determined that the crimes have been committed. The Commission's report shall be considered the relationship between the perpetrator and the elements of the crime. The assessment and the nature of the crime should be analyzed and expressed in a straight way as to whether the relationship between the perpetrator and the verb was presented, while the report on the tax crime report on the client was issued on 06.06.2017 in the Commission for the assessment of the report on the case, as a statement of the incident, provided that the client's fraud of the tax crimes report 2017A-2623/49 was forged by the charge of trafficking. The subject of the operation has been stated and the need for criminal complaint. Legal reasons include the relevant chapters of the Tax Code of 359 and 367. The conclusion section is that they are not allowed to comment, interview and reason, but are present upstairs for reasons of reasons of being accused of smuggling and explaining smuggling. The charges are considered appropriate. If the tax charge report against the client is not only proof with concrete evidence, the argument is free from the elements he should have covered under the legislation. In the case, the elements of the crime are not presented with solid evidence in the report, but are indeed connected to the perpetrators who are alleged to be the perpetrators. Whether or not he was taken

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There is no comment. It is a text that contains only the alleged crime, the relevant legislation and the criminal complaint, which is to carry out its exclusive 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 priority.

The DOS's crimes have been dismissed.

I want you to be sent to the federal and federal court and

ONLY IN THE NURSE IS THE BERATIN OF THE SPECIAL CRIMINAL CRIME

We're looking for a verdict.

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. = === === === === === === === === ===== 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. He didn't make any announcements.

However, it was not asked of the client whether these signatures were forged by the client, nor were they asked of the client in the process of police, prosecution or interrogation. The people who were told that they were actually signed rather interestingly were not asked whether these signatures were their own hands or were replaced by others. If they were forged by others, they were not asked of these signatures that were placed in their place by others. The following are not asked whether they have any support. The statement that the people who have been signed have been submitted to the file earlier, as they have been given their own signatures, but because the case is highly formal, we think it is likely that the person who has been signed has been dismissed from the prosecutor's view. Finally, we believe that the person who has been signed in the indictment has been released from the view of the prosecutor. The exception was not identified as the victim of this crime, so the alleged signatures of the prosecutor of the investigation, We believe that the person who was signed as a substitute is discharged within their consent. The charge of fraud is not possible. As it is made clear above, the person who was signed as a substitute has a close relationship with the client. One is his mother and the other is his brother. In the case of fraud, meaning that he is a person who is considered to be a person of intent to do harm, his conscience and will. The perpetrator who used his signature as a copycat on the consent of the victim cannot be claimed to have any intention of harming the victim, but the intent of fraud is mandatory before the act is processed so that the intent of the victim's consent can be executed. If it is fully acceptable to accept its existence, then it cannot be accepted that the person who signed for it, based on this consent, would have the intention of forgery. By the consent of the victim, it is the opinion of the Supreme Court that it would not have constituted a forgery charge in the private document. Although hundreds of cases have been charged with this issue, it has been presented the most recent and clear one downstairs.

■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:

1-Pedian's 446 , defendants Hamdi Akin IPAK, Jafar Tekin IPEK, Angel IPEK, Pelin ZENGER, Ali Serdar

The alleged gains have been made in the amount of unfair gains that are being made in each suspect's direction, on the charge of abuse of trust under Article 110/1 of Article 6362 of Article 155/2 of the Law on Terrorism, which is being imposed in Article 6415, and on the charge of Article 4 of Article 6415, the charge of financing terrorism and the violation of the Law on Terrorism, which is being held by the law on the basis of the charge of the Article 6415. Due to crimes of abuse of trust on Article 155/2 of TCK/1, the decision of the SEC to determine the Commission under Article 128 of the CMC is required to begin the partnership of assets of 1.5 billion euros, which are still under TMSF.

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

The company has been run for nearly two years by the management register, and the profits obtained during this process were calculated, as the company was transferred to the trustees. Today, there is about $3 billion in cash in the company's vault, so given the amount of VALDERE demanded by the prosecution, the company must be removed from the administration of the company, which is:: Koza Holding A.Ş. and its companies are now in the current market value of the company are approximately $1.5 billion, at least at this point on the condition of the recession. The decision to withdraw the registration must be lifted outside the TL/L/L/L/L/L/L///
///
///
// At the same time, there is no justification for the decision to be made to register in order to remove all austerity power over the company, and the continuation of this decision. Since none of the allegations in the report, which was issued by the 3 ÅlI expert, were filed in the indictment, which was based on the decision to transfer to Silk Holdings A.Ş.

COMMUNITY REPLICATION OF COMPANY WITH THE DETECTIVE

THE ENTIRE ACT OF THE ENTIRE ACTS THAT WERE GIVEN TO HIS SURVIVITY,

He's not happy with his claim.

If not crime, then you'll be responsible for your own and your own company.

It's an act of clarity.

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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 unpayable and has entered an economic crisis because they have not received any money from the company they have owned for nearly two years, and they have no other income resources, and they cannot use those accounts because of the seizure of their personal accounts. The client is hereby released without a conviction. We are hereby authorized to sit in at least the property of the clients in their current residences, which is being used until the end of the trial. The court has filed a lawsuit against clients on the basis of the release of the move which was rented by the TMSF Board of trustees on the 16th Criminal Court of Appeals. If the client is not granted 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 for a moment there is a penalty against the accused, the Article 36 of the Constitution is required. ▪ It is in the barrel of the declaration that the decision cannot be made and that the request for permission cannot be granted to the part that is left outside of the request, given the 225 clause of the CMC, given the request is worth 1.5 billion dollars.

For these reasons, the removal of the measures on assets that are left out of the 1.5 billion euros required, the extradition of the company to the client, if that is not possible, at least the share rates of each client in the companies will be paid enough to survive, while the clients are already living below. We're calling for a recession on whether or not they should be living in houses with addresses written down.

1-Tiny Mh. Karadal Sk. No.8 Lakehead /ANKARA

(111177 Ada 11 Parsel, 111178 Ada 5 Parsel, 1111776 Ada 18 Parsel)

2-Baby Mahalesi Cevat Pasha Street 11/1

Beşiktaş /STANBUL

3-Dikmen Mh. Park Oran Housing A 4 Blocks

No.56-74-77 Chankaya/ANKARA

4- Bindingers 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 legally possible to participate in this subjective assessment, but more importantly, because of media reports, the accused client Jafer Tekin IPEK (the defendant) has no legal responsibility and no responsibility for the group's Silk Media.

The 11th Article of the Press Law of 5187 has been written in detail who will be responsible for crimes committed through printed works. Criminal responsibility is made at the moment of the crime carried out through printed works. The owner of crimes committed through continuous publications and indefinitely. The owner of the crime is responsible for the absence of the author's license or the absence of a criminal license during publication. Or the official, who is responsible for the arrest of the director or editor-in-chief, editor-in-chief, editor-in-chief, press consultant, is responsible for the failure to be tried in Turkey for his absence or the fact that the person sentenced to another crime is not subject to a sentence which is a final sentence. However, the manager responsible and the official responsible for this work is responsible for the opposition of the official who is responsible for the crime. However, the responsibility born of this is the publisher. If the owner of the indefinitely published literature is not known or has not been given a criminal license or is not allowed to be tried in Turkey for his absence of a license or the fact that the subject of the sentence is sentenced to another crime, the publisher is not necessarily involved in the punishment he is sentenced to. If he does not have a criminal license or is not charged with being released abroad, the printer is responsible for his absence of a criminal license. The above provisions are also applied for the publication of the literature and for the continuous publications. In the form of the publications that are being made in accordance with the requirements required in the Law. In what circumstances, except the owner of the work below, the responsible manager and editors in charge of the editors in charge can be taken into account. While your relationship is being presented, no report of any news being carried out on behalf of the accused client Jafar Tekin IPEK (provoking) has been released on the basis of his presence in the media.

THE KINGDOM

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E. 2007/5270

K. 2007/7695

T. 3.10.2007

• THE TRUE TO THE WAY OF BASI (The Result of the Owner's Acceptance of Writing - The Responsibility of the Director in Charge and Editor-in-Chief in this situation)

• THE RESPONSIBILITY OF THE RESPONSIBILITY OF THE RESPONSIBILITY AND THE GENTLE LIFE

(The Owner of the Arts Accepting Writing Results - The Responsibility of the Conditions That Should Not Be Made - The Press Way) 5187/m.2, 11, 26 EZET : Suspects are responsible for the abuse of the press; the subject of the press law is responsible for crimes committed by the press. One of the suspects in the case of the investigation appears to have reported that he had written the article in his statement. It is also understood that the conditions that require responsibility for the director and editor-in-chief do not exist.

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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 that some "instructions" can be implemented in order to be completed and conducted in a healthy manner. In this case, the third article of Article 19 of the Constitution has a strong evidence of its guilt, which is to prevent the escape, the destruction, or the change of evidence, or other forms of arrest, which are required by law, or by law, to prevent arrest. The verdict of arrest is made. According to this, the arrest of a person depends on strong suspicion that he committed a crime in the first place. This is an essential element for arrest measures. The charge must be supported by credible evidence. The merit of facts and information that may be considered credible evidence is a large part of the concrete phenomenon. It depends on the conditions. In this scope, convincing evidence that will be the basis of strong doubt is not bound by subjective emotions and opinions of public officials, but by means of objective material facts. The arrest is a measure that "limits freedom of person" between protection measures.

The detention, which is a protection measure, is that before a final decision is made on a person's guilt, the removal of freedom of physical action as "interim." This is a "interim measure" that should not be ruled out as a punishment, that arrest cannot be used for punishment, that the actual one is "unreserved trial." Therefore, only in mandatory circumstances should be referred to this measure, by arrest. The objectives are not to be taken into custody if there is a possibility of access to them with other types of and lighter protection measures. Otherwise, the application would clearly violate the purpose of the arrest measure and, depending on that, the Constitution's 19th Article. In our law, arrest elders have a protection measure and there is no obligation to arrest even if the conditions are available. While the arrest measure is being carried out, it should not be noted that "personal freedom is the main exception and the arrest measure is the exception." In order to implement an exceptional protection measure, some conditions must be made. The first thing that a person can be arrested depends on is strong doubt that he is guilty, as mentioned above. This depends on strong suspicion that he is guilty. If he is not wanted for arrest measure, he is not wanted. It is an insubordinate element. The suspicion of crime must be supported by some compelling evidence. The nature of facts and information that may be considered credible depends largely on the specific circumstances of the concrete event. We believe that the prosecutor and your court will already observe these issues, although we are convinced that strong doubt will surely be met with objective material facts. We believe that strong doubt should be supported by material facts that will convince an objective observer. Secondly, there should be reasons for arrests stated in Article 100 of the Criminal Court (CMC) Article (2) in Article (2). According to Article 100 of CMC, there is only strong suspicion that the person is guilty. The following may be arrested if the following facts and reason for arrest are found. The reason for arrest is also stated in the article. (a) If there are concrete facts that suggest the suspect or the defendant's escape, hiding or escaping, (b) the behavior of the suspect or the defendant;

1) Exterminate, conceal or altering evidence,

2) Pressure on witnesses, victims or others

If there is strong doubt about the attempt to do so, a detention warrant can be made.

In addition to the strong suspicion of crime, which is the conditions of the arrest, as well as the fact that at least one of the reasons for arrest "existing together in every phase of detention." These conditions for arrest are also mandatory for each suspect to be considered "solut" and "reflected to the necessary." Unlike the European Convention on Human Rights (contact) system, we have a national legislation. The first arrest warrant and the next detention investigation have not been set in motion. The evidence that shows "contents of arrest, continued arrest, or dismissal of the CMC in the decision on the motion to dismiss, strong suspicion of crime, escape and evidence, the presence of arrests and the measure of arrest are measured by concrete facts." It should be made clear. It is possible to determine whether arrest is based on legal reasons, but only because of the examination of the grounds for the arrest or the continuation of arrest. It is possible that the defendant and his defendant will be able to defend themselves and the objector will be able to investigate accordingly. The decision is to show the rational, inconsistencies and convincing grounds of its decision. Therefore, just because the reason for the arrest is stated as a suspect in escape or obstruction of evidence, the repeated terms in the law does not mean that the decision is justified. Another is the reason for the arrest measure. The principle of measurement must be a key function in implementing protection measures, as in punishment. The principle of measurement, which results in restricting freedom of the person, is to be implemented in a slightly slow order of protection measures. The aim of a lighter measure and the execution of a sentence is possible first, the implementation of the lighter measure/adjusted measures involved. Otherwise, the measure of the measure of the measure of the measure of protection will be removed, as opposed to the principle of measure of the measure of the measure of freedom of the person will be in violation. As a matter of the 100th article of the CMC, the work will be done. The importance of the person's special situation is not to be given a warrant if it is not measured by the punishment or security measure. In addition to the nature of the crime, the measure of the person's special situation is to be considered in accordance with the principle of measurement of the alternative protection measures that can be applied instead of arrest and in this sense, the decision to be arrested is to be taken into consideration. The reason for the arrest or arrest is also mandatory.

After the proceedings have been held, the person has been declared entitled to trial or to be released during a reasonable period of prosecution. The defendant must also consider the innocence of the detention of the courts while considering whether the situation of the court is reasonable in the concrete case, as the case is considered not guilty until the case is finally convicted. The continuation of the arrest is only in the case of innocence, despite the margin of innocence. The person secured in Article 19 of the Constitution may be justified in the case of a real public benefit that is more than the right to freedom and security. It is the duty of the first-level courts to ensure that detention does not exceed a certain period in a case. To this end, the examination of all the events mentioned above is a degree of court and release. The seventh joke of the Constitution's 19th Article cannot be interpreted as allowing for a period of detention without conditions. The decision should be shown "in a convincing way" that arrest is justified, no matter how short the period of arrest (IDP decision Belchev/Bugary, B.: 3970/98, 8/4/2004) in many decisions, the EUM must be shown in many decisions. He concluded that if the courts used grounds for the continuation of detention and rejection of the appeal to imprisonment, it would violate Article 5 of the contract (3) of the same words and the repeated pattern. The existence of facts is mandatory in a convincing manner. (See the nature of the AID decision, Contrada/Italy, B. No. 27143/95, 24/8/1998,) The reason for the arrest, continuing arrest or rejection of the request for release, the grounds for the strong crime doubt, the presence of arrests and the measures of arrest are measured by "solid facts." It should be made clear by reason. Many such decisions which have resulted in violation of rights and freedom in individual applications, if the law or the Constitution is clearly in violation of the rights and the evidence or the application of the law on imprisonment and the application of the laws on concrete events, are clearly in violation of the rights and freedom of the law. The verdict is available. We have no doubt that the client, Jafar Tekin IPEK , will be acquitted of all charges. The fact that he is under arrest, that he will never be able to escape while he is under arrest, that he will never be able to take the path and that the trial will take too long, firstly that he is not a person of interest.

If so, we would like to submit to the court's decision to the Court of Justice and the Court of Justice. The conclusion and the State: The adoption of our statements regarding the procedures and fundamentals of the indictment, the defendant, Jafer Tekin, who has been arrested for 17 months, has been arrested for most of the evidence, without suspicion of escape, and has not been able to consider such a course, not having been considered, not having the possibility of escape. I respectfully request and request the decision of the Court of Justice, which will be made in accordance with your court's court's order to be made without a BİKKİ.