R. T.
MINISTRY OF FINANCE
Financial Crimes Investigation Board

NUMBER: 71198378-663.05[2015-19]-11 **26.09.2016**
SUBJECT : Evaluations Regarding Donations Made by Group Companies to İpek University and Expenditure Items of İpek University

Reference: Your letter dated 23.12.2015 and numbered 2014/119687.

ANKARA CHIEF PUBLIC PROSECUTOR'S OFFICE
Mr. Musa YÜCEL
Public Prosecutor

In your above referenced letter, it is requested that " The table including the donations made by Koza İpek Holding AŞ and Koza Altın İşletmeleri AŞ shall be examined, and the report including the examination results shall be submitted to the Bureau of Investigation of Crimes Against the Constitutional Order under the Ankara Chief Public Prosecutor's Office."

The report and its attachments which include the findings obtained from the examination of the special accounting periods from 2011 to 31.08.2015 recorded in the statutory books of İpek University are submitted as appended to this letter.

I respectfully submit for your information.

(Signature) (Signature) (Signature) (Signature) [STAMP]

The Evaluation Regarding the Donations Made by Group Companies to İpek University and the Expenditure Items of İpek University

With the official letter of the Ankara Chief Public Prosecutor's Office dated 23.12.2015 and numbered 2014/119687, it is requested that "The table including the donations made by Koza İpek Holding AŞ and Koza Altın İşletmeleri AŞ shall be examined, and the report including the examination results shall be submitted to the Bureau of Investigation of Crimes Against the Constitutional Order under the Ankara Chief Public Prosecutor's Office. **(Appendix-1: The official letter and its appendixes of the Ankara Chief Public Prosecutor's Office dated 23.12.2015 and numbered 2014/119687)**

The 7-page minutes attached to the letter includes the Revenue Administration and Higher Education Institution data on donations made to Ipek University.

In addition, "the information obtained by the Public Prosecutor's Office from the Seğmenler Tax Office about the benefits, donations, and expenditures that the university has received between 2011 and 2015" is attached to the letter.

Upon the request, the required examinations are made on the statutory books, documents and bank account activities of İpek University and the companies regarding the donations made to the university and the expenditure items of the university and the relevant evaluations are provided below.

The income items detected from the examination of the special accounting periods from 2011 to 31.08.2015 recorded in the statutory books of İpek University are presented below.

Dönem	602-Diğer Gelirler	642- Faiz Gelirleri	600-Ögrenci Öğrenim, Yurt Konaklama, Dilmer, Proje ve Öğrenci Diğer Ücret Gelirleri	649-ATİK ve Hurda Satış Gelirleri, Diğer Olağan Kira Gelirleri	Toplam
2011	68.369.173,93	565.613,87	-	-	**68.934.787,80**
2012	19.735.475,45	717.160,42	5.084,76	-	**20.457.720,63**
01.01.2013-31.08.2013	12.443.456,16	10.116,06	6.779,68	-	**12.460.351,90**
01.09.2013-31.08.2014	40.448.145,52	310.759,35	1.615.924.96	519.397,91	**41.278.302,78**
01.09.2014-31.08.2015	104.510.731,73	657.492,96	7.470.048,23	1.125.092,74	**113.763.365,66**
Genel Toplam	**245.506.982,79**	**2.261.142,66**	**7.481.912,67**	**1.644.490,65**	**256.894.528,77**

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Almost all of the other income account of the university consists of donations made by Koza Group companies. While the university has no donation income other than the donations made by the Group Companies, there are Social Security Authority (SSA) premium incentive incomes and project incomes in addition to the donation incomes in the account No. 602. In order to determine that the donation made by the Koza Group companies were spent for which expenditures, the total amount of 243.226.265,02 TL received from the group companies was examined over the bank accounts and the results are presented below.

The amounts included in the first section of the table, which is arranged according to the relevant accounting periods, indicate the other incomes received in the bank account. The amounts in the second section are the important expenditure items of these incomes. As of the end of each accounting period, the bank account balance of the university is shown as the end of year balance.

Tarih	Yevm. No	Açıklama	Alacak
08.06.2011	4	0032,Gelen Havale,Koza Holding Kampüs İçin gelen b	386.000,00
28.06.2011	9	0001,Gelen Havale,Kurucu Vakıf Bağışları, Koza-İpek Holding AŞ	50.000,00
05.07.2011	15	0002,Gelen Havale,Kurucu Vakıf Bağışları,Arsa Alım Koza İpek Hol.	16.241.750,00
11.07.2011	20	0003,Gelen Havale,Kurucu Vakıf Bağışları,Koza Hold	4.000,00
01.08.2011	24	0004,Gelen Havale,Kurucu Vakıf Bağışları,Koza İpek Holding AŞ	1.000,00
11.08.2011	27	0006,Gelen Havale,Kurucu Vakıf Bağışları,Koza Hold	167.500,00
12.08.2011	30	0007,Gelen Havale,Kurucu Vakıf Bağışları,Koza İpek Holding AŞ	5.000,00
15.08.2011	31	0008,Gelen Havale,Kurucu Vakıf Bağışları,Koza Hold	2.500,00
19.08.2011	34	0009,Gelen Havale,ATP İnşaatTic.A.Ş Bagış,ATP inşa	8.000.000,00
28.09.2011	119	0020,Gelen Havale,Koza Altın İşl.A.Ş.Bağış,Koza Al	7.500.000,00
29.09.2011	123	0010,Gelen Havale,Kurucu Vakıf Bağışları,Koza İpek Holding AŞ	2.000.000,00
29.09.2011	123	0011,Gelen Havale,Kurucu Vakıf Bağışları,Özdemir A	1.000.000,00
25.11.2011	286	0012,Gelen Havale,Kurucu Vakıf Bağışları,Zorunlu V Koza İpek Holding AŞ	2.995,00
25.11.2011	286	0013,Gelen Havale,Kurucu Vakıf Bağışları,Zorunlu V Koza İpek Holding AŞ	4.071,00
19.12.2011	410	0014,Gelen Havale,Koza Altın İşl.A.Ş.Bağış,Koza Ho	10.000.000,00
19.12.2011	411	0015,Gelen Havale,İpek Doğal Enerji Kayn.A.Ş.Bağış	2.000.000,00
19.12.2011	412	0016,Gelen Havale,Koza İpek Holding A.Ş. Bağış,Koz	13.500.000,00

In the above study conducted to determine whether the donation amounts received from Koza Group companies were used in a suspicious manner by İpek University, no suspicious activity was found regarding university expenditures.