

Evaluation on Money Transfer in an Amount of USD 7 Billion 40 Million to Foreign Countries

In page 108 of the Analysis Report and page 5 of the Advice Letter, statement on the purpose of sending the funds have been provided, stating that SWIFT records of the Central Bank shows money transfer in an amount of USD 5 Billion to own accounts of Koza Altin Isletmeleri A.S. in Bahrain and Malta in the period 2011-2013; Koza Anadolu Metal A.S. sent approximately USD 800 Million to its own account in Bahrain and Malta; Koza Ipek Holding A.S. sent USD 1.24 Billion to its own accounts in Bahrain, Malta and Cyprus; thus an amount of USD 7.04 Billion was sent in total (**Annex-1: Advice Letter and Enclosures, and Analysis Report No. 2014/AR(71)-1 of 04/08/2014**).

First, SWIFT transactions of the companies in question have been found in EMIS system in order to confirm the aforementioned amount. The data with details provided below show transfers abroad and there is no transfer from foreign countries to Turkey (**Annex-2 DVD, EMIS Data File**).

KOZA ALTIN İŞLETMELERİ AŞ	
Yıl-Ülke-Banka	Toplam Miktar (ABD Doları)
2006	24.347.517,00
BAHREYN	14.077.742,00
DENİZBANK A.Ş.	14.077.742,00
MALTA	10.269.775,00
AKBANK T.A.Ş.	10.269.775,00
2007	4.353.156,00
BAHREYN	4.353.156,00
DENİZBANK A.Ş.	4.353.156,00
2009	3.000.000,00
BAHREYN	3.000.000,00
DENİZBANK A.Ş.	3.000.000,00
2010	469.386.917,00
BAHREYN	11.578.082,00
DENİZBANK A.Ş.	11.578.082,00
MALTA	457.808.835,00
AKBANK T.A.Ş.	62.600.000,00
T.GARANTİ BANKASI A.S.	395.208.835,00
2011	1.112.973.954,00
BAHREIN	5.000.000,00
T.VAKIFLAR BANKASI T.A.O.	5.000.000,00
BAHREYN	113.620.663,00
DENİZBANK A.Ş.	6.214.268,00
FINANSBANK A.S.	107.406.395,00
MALTA	994.353.291,00
AKBANK T.A.Ş.	204.327.452,00
T.GARANTİ BANKASI A.S.	790.025.839,00
2012	2.296.331.576,00
BAHREYN	247.611.180,00
FINANSBANK A.S.	247.611.180,00
MALTA	2.048.720.396,00

AKBANK T.A.Ş.	168.771.563,00
T.GARANTİ BANKASI A.Ş.	1.879.948.833,00
2013	1.005.119.844,00
BAHREYN	96.556.977,00
FINANSBANK A.Ş.	96.556.977,00
MALTA	908.562.867,00
T.GARANTİ BANKASI A.Ş.	908.562.867,00
Genel Toplam	4.915.512.964,00
2011-2013 Arası Toplam	4.414.425.374,00

KOZA ANADOLU METAL AŞ

Yıl-Ülke-Banka	Toplam Miktar (ABD Doları)
2005	5.048.501,00
BAHREYN	5.048.501,00
DENİZBANK A.Ş.	5.048.501,00
2008	16.060.749,00
BAHREYN	4.060.749,00
DENİZBANK A.Ş.	4.060.749,00
MALTA	12.000.000,00
AKBANK T.A.Ş.	12.000.000,00
2009	2.000.000,00
BAHREYN	2.000.000,00
DENİZBANK A.Ş.	2.000.000,00
2012	538.653.774,00
BAHREYN	2.512.936,00
FINANSBANK A.Ş.	2.512.936,00
MALTA	536.140.838,00
T.GARANTİ BANKASI A.Ş.	536.140.838,00
2013	217.641.222,00
BAHREYN	12.633.839,00
FINANSBANK A.Ş.	12.633.839,00
MALTA	205.007.383,00
T.GARANTİ BANKASI A.Ş.	205.007.383,00
Genel Toplam	779.404.246,00
2011-2013 Toplam	756.294.996,00

KOZA İPEK HOLDİNG AŞ

Yıl-Ülke-Banka	Toplam Miktar (ABD Doları)
2008	23.229.870,00
BAHREYN	6.000.000,00
DENİZBANK A.Ş.	6.000.000,00
KIBRIS	17.229.870,00
DENİZBANK A.Ş.	17.229.870,00
2009	206.633,00
KIBRIS	206.633,00
DENİZBANK A.Ş.	206.633,00
2010	424.757.626,00
MALTA	424.757.626,00
AKBANK T.A.Ş.	10.000.000,00
T.GARANTİ BANKASI A.Ş.	414.757.626,00
2011	643.253.688,00
KIBRIS	16.078.204,00

DENİZBANK A.Ş.	16.078.204,00
MALTA	627.175.484,00
T.GARANTİ BANKASI A.S.	627.175.484,00
2012	142.876.561,00
BAHREYN	1.843.970,00
FINANSBANK A.S.	1.843.970,00
MALTA	141.032.591,00
T.GARANTİ BANKASI A.S.	141.032.591,00
2013	1.989.315,00
BAHREYN	1.989.315,00
FINANSBANK A.S.	1.989.315,00
Genel Toplam	1.236.313.693,00
2011-2013 Toplam	788.119.564,00
Üç Şirket Tüm SWIFT İşlemleri	6.931.230.903,00
2011-2013 Üç Şirket Toplamı	5.958.839.934,00

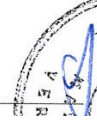
As it will be observed in the table provided above, SWIFT transactions of 3 companies in EMIS system corresponds to an amount of USD 6,931,230,903.00 that was sent to the specified countries; the portion of this amount that corresponds to the years 2011-2013 specified in the advice letter and Analysis Report has been found USD 5,958,839,934.00.

The data provided above shows only the SWIFT transactions made to foreign countries, and there is no information in connection with the returns. Therefore, information has been requested from Garanti Bankasi, Finansbank, Akbank, Denizbank and Vakifbank where the transactions with the countries in question were made in 2011-2013, in order to investigate the real intent of the transactions and details of the transactions have been provided based on the information received. Data received from the aforementioned banks provide the details of international transactions of the company (**Annex-2 Bank Data and Ledger Records File**).

For this purpose, all SWIFT transactions of three companies in question have been analysed below by periods, banks and countries.

The following are the SWIFT transactions of Koza Altin Isletmeleri A.S. that are made through Finansbank:

Koza Altın İşl. AŞ	TRY		USD	
	A	B	A	B
Ankara	955.520.563,95	857.434.246,36	38.530.656,04	27.869.440,81
14920228	955.520.563,95	857.434.246,36		
14920230			38.530.656,04	27.869.440,81
Bahreyn Şube	857.434.246,36	955.520.563,95	27.869.440,81	38.530.656,04
29462150	453.483.631,94	955.520.563,95		
29462166			27.869.440,81	38.530.656,04
31652117	36.463.524,26			
33400129	39.757.000,00			
34335487	72.755.000,00			
34865823	540.300,00			
36650364	254.434.790,16			



Genel Toplam	1.812.954.810,31	1.812.954.810,31	66.400.096,85	66.400.096,85
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The table provided above shows that TRY 857,434,246.36 has been transferred from Ankara TRY account of Koza Altın İşletmeleri A.S. to Bahrain branches. An amount of TRY 955,520,563,.95 has been transferred from Bahrain branch to Ankara account. Similarly, USD 27,869,440.81 has been transferred from Ankara USD account to Bahrain branch and then an amount of USD 38,530,656.04 has been transferred from Bahrain branch to Ankara USD account. As will be seen from the information provided below, these transactions are show-term deposit returns and the all amounts transferred to Bahrain branch have returned to national accounts. In addition, as shown in the transactions above, the cumulative sum increases as the processed amount have been transferred and returned multiple times.

Transactions of the company have been confirmed through cross-checks with the official books and it has been understood that the amounts transferred and returned were recorded in the official books. The relevant transaction details are as follows:

YEVMIYE NO	VALÖR TARİHİ	AMİR ŞUBE ADI	AMİR HESAP NO	DÖVİZ TÜRÜ	İŞLEM TUTARI	B/A
39618	18.04.2011	ANKARA	14920228	TRY	9.000.000,00	B
39618	19.04.2011	BAHREYN ŞUBE	29462150	TRY	9.000.000,00	A
40203	20.04.2011	ANKARA	14920230	USD	5.035.441,29	B
40203	21.04.2011	BAHREYN ŞUBE	29462166	USD	5.035.441,29	A
42333	28.04.2011	ANKARA	14920230	USD	5.002.562,23	B
42333	29.04.2011	BAHREYN ŞUBE	29462166	USD	5.002.562,23	A
47966	02.05.2011	ANKARA	14920230	USD	10.031.437,29	B
47966	03.05.2011	BAHREYN ŞUBE	29462166	USD	10.031.437,29	A
54383	26.05.2011	ANKARA	14920230	USD	7.800.000,00	B
54383	27.05.2011	BAHREYN ŞUBE	29462166	USD	7.800.000,00	A
64328	13.06.2011	ANKARA	14920228	TRY	30.000.000,00	B
64328	14.06.2011	BAHREYN ŞUBE	29462150	TRY	30.000.000,00	A
100101	06.09.2011	BAHREYN ŞUBE	29462166	USD	8.119.490,11	B
100102	06.09.2011	ANKARA	14920228	TRY	14.416.154,69	B
100101	07.09.2011	ANKARA	14920230	USD	8.119.490,11	A
100102	07.09.2011	BAHREYN ŞUBE	29462150	TRY	14.416.154,69	A
101765	09.09.2011	BAHREYN ŞUBE	29462166	USD	10.209.322,37	B
101766	09.09.2011	ANKARA	14920228	TRY	18.111.337,88	B
101765	12.09.2011	ANKARA	14920230	USD	10.209.322,37	A
101766	12.09.2011	BAHREYN ŞUBE	29462150	TRY	18.111.337,88	A
103696	19.09.2011	BAHREYN ŞUBE	29462150	TRY	1.000.000,00	B
103696	20.09.2011	ANKARA	14920228	TRY	1.000.000,00	A
103954	20.09.2011	BAHREYN ŞUBE	29462150	TRY	1.250.000,00	B

36051	20.03.2013	ANKARA	14920228	TRY	1.800.000,00	A
106013	21.03.2013	BAHREYN ŞUBE	29462150	TRY	7.500.000,00	B
37437	22.03.2013	ANKARA	14920228	TRY	7.424.381,99	B
106013	22.03.2013	ANKARA	14920228	TRY	7.500.000,00	A
37437	25.03.2013	BAHREYN ŞUBE	36650364	TRY	7.424.381,99	A
38329	26.03.2013	BAHREYN ŞUBE	29462150	TRY	2.000.000,00	B
38330	26.03.2013	BAHREYN ŞUBE	29462150	TRY	30.695.713,86	B
38329	27.03.2013	ANKARA	14920228	TRY	2.000.000,00	A
38670	27.03.2013	ANKARA	14920228	TRY	9.083.433,17	B
38330	27.03.2013	ANKARA	14920228	TRY	30.695.713,86	A
39372	28.03.2013	BAHREYN ŞUBE	29462150	TRY	1.500.000,00	B
38670	28.03.2013	BAHREYN ŞUBE	36650364	TRY	9.083.433,17	A
39371	28.03.2013	BAHREYN ŞUBE	29462150	TRY	15.250.000,00	B
39372	29.03.2013	ANKARA	14920228	TRY	1.500.000,00	A
39840	29.03.2013	BAHREYN ŞUBE	29462150	TRY	3.409.976,59	B
39371	29.03.2013	ANKARA	14920228	TRY	15.250.000,00	A
43357	01.04.2013	BAHREYN ŞUBE	29462150	TRY	500.000,00	B
39840	01.04.2013	ANKARA	14920228	TRY	3.409.976,59	A
43357	02.04.2013	ANKARA	14920228	TRY	500.000,00	A
46632	04.04.2013	ANKARA	14920228	TRY	8.442.196,62	B
46631	04.04.2013	BAHREYN ŞUBE	29462150	TRY	9.050.000,00	B
46632	05.04.2013	BAHREYN ŞUBE	36650364	TRY	8.442.196,62	A
46631	05.04.2013	ANKARA	14920228	TRY	9.050.000,00	A
47003	05.04.2013	BAHREYN ŞUBE	29462150	TRY	9.334.972,75	B
47003	08.04.2013	ANKARA	14920228	TRY	9.334.972,75	A
53307	26.04.2013	BAHREYN ŞUBE	29462150	TRY	51.484.701,43	B
53307	29.04.2013	ANKARA	14920228	TRY	51.484.701,43	A
53758	29.04.2013	BAHREYN ŞUBE	29462150	TRY	68.457.593,13	B
53758	30.04.2013	ANKARA	14920228	TRY	68.457.593,13	A
60661	06.05.2013	BAHREYN ŞUBE	29462150	TRY	25.647.463,95	B
60661	07.05.2013	ANKARA	14920228	TRY	25.647.463,95	A

The following are the SWIFT transactions of Koza Anadolu Metal A.S. that were made through Finansbank:

Koza Anadolu Metal	TRY	
Mad. AŞ	A	B
Ankara	38.908.536,80	38.184.219,51
1931145	38.908.536,80	38.184.219,51
Bahreyn Şube	38.184.219,51	38.908.536,80
34348031	10.305.000,00	38.908.536,80
34353732	1.000.000,00	
36650396	26.879.219,51	
Genel Toplam	77.092.756,31	77.092.756,31

The table provided above shows that TRY 38,184,219.51 has been transferred from Ankara TRY account of Koza Anadolu Metal A.S. to Bahrain branches. An amount of TRY 38,908,536.80 has been transferred from Bahrain branch to Ankara account. As will be seen from the information provided below, these transactions are show-term deposit returns and the all amounts transferred to Bahrain branch have returned to national accounts. In addition, as shown in the transactions above, the cumulative sum increases as the processed amount have been transferred and returned multiple times.

Transactions of the company have been confirmed through cross-checks with the official books and it has been understood that the amounts transferred and returned were recorded in the official books. The relevant transaction details are as follows:

YEVMIYE NO	VALÖR TARİHİ	AMİR ŞUBE ADI	AMİR HESAP NO	İŞLEM TUTARI	DÖVİZ TÜRÜ	B/A
120	04.04.2012	ANKARA	1931145	10.305.000,00	TRY	B
120	05.04.2012	BAHREYN ŞUBE	34348031	10.305.000,00	TRY	A
167	08.05.2012	BAHREYN ŞUBE	34348031	300.000,00	TRY	B
167	09.05.2012	ANKARA	1931145	300.000,00	TRY	A
177	14.05.2012	BAHREYN ŞUBE	34348031	350.000,00	TRY	B
177	15.05.2012	ANKARA	1931145	350.000,00	TRY	A
184	17.05.2012	BAHREYN ŞUBE	34348031	690.000,00	TRY	B
184	18.05.2012	ANKARA	1931145	690.000,00	TRY	A
197	24.05.2012	BAHREYN ŞUBE	34348031	200.000,00	TRY	B
197	25.05.2012	ANKARA	1931145	200.000,00	TRY	A
253	25.06.2012	ANKARA	1931145	1.000.000,00	TRY	B
253	26.06.2012	BAHREYN ŞUBE	34353732	1.000.000,00	TRY	A
261	29.06.2012	BAHREYN ŞUBE	34348031	175.000,00	TRY	B
261	02.07.2012	ANKARA	1931145	175.000,00	TRY	A
167	19.07.2012	BAHREYN ŞUBE	34348031	300.000,00	TRY	B
167	20.07.2012	ANKARA	1931145	300.000,00	TRY	A
308	30.07.2012	BAHREYN ŞUBE	34348031	100.000,00	TRY	B
308	31.07.2012	ANKARA	1931145	100.000,00	TRY	A
338	16.08.2012	BAHREYN ŞUBE	34348031	1.240.000,00	TRY	B
338	16.08.2012	BAHREYN ŞUBE	34348031	250.000,00	TRY	B
338	17.08.2012	ANKARA	1931145	1.240.000,00	TRY	A
338	17.08.2012	ANKARA	1931145	250.000,00	TRY	A
381	13.09.2012	BAHREYN ŞUBE	34348031	700.000,00	TRY	B
381	14.09.2012	ANKARA	1931145	700.000,00	TRY	A
338	20.09.2012	BAHREYN ŞUBE	34348031	250.000,00	TRY	B
338	21.09.2012	ANKARA	1931145	250.000,00	TRY	A

253	14.03.2013	BAHREYN ŞUBE	34348031	1.000.000,00	TRY	B
253	15.03.2013	ANKARA	1931145	1.000.000,00	TRY	A
794	21.03.2013	BAHREYN ŞUBE	34348031	600.000,00	TRY	B
794	22.03.2013	ANKARA	1931145	600.000,00	TRY	A
826	26.03.2013	BAHREYN ŞUBE	34348031	3.500.000,00	TRY	B
826	27.03.2013	ANKARA	1931145	3.500.000,00	TRY	A
845	28.03.2013	BAHREYN ŞUBE	34348031	1.081.500,00	TRY	B
845	29.03.2013	ANKARA	1931145	1.081.500,00	TRY	A
979	05.04.2013	BAHREYN ŞUBE	34348031	556.536,80	TRY	B
979	08.04.2013	ANKARA	1931145	556.536,80	TRY	A

The following are the SWIFT transactions of Koza Ipek Holding A.S. that were made through Finansbank:

Koza Ipek Holding AŞ	TRY	
	A	B
Ankara	50.567.916,66	47.886.725,61
34346017	50.567.916,66	47.886.725,61
Bahreyn Şube	47.886.725,61	50.567.916,66
34347990	42.886.725,61	50.567.916,66
37677105	5.000.000,00	
Genel Toplam	98.454.642,27	98.454.642,27

The table provided above shows that TRY 47,886,725.61 has been transferred from Ankara TRY account of Koza Ipek Holding A.S. to Bahrain branches. An amount of TRY 50,567,916.66 has been transferred from Bahrain branch to Ankara account. As will be seen from the information provided below, these transactions are show-term deposit returns and the all amounts transferred to Bahrain branch have returned to national accounts. In addition, as shown in the transactions above, the cumulative sum increases as the processed amount have been transferred and returned multiple times.

Transactions of the company have been confirmed through cross-checks with the official books and it has been understood that the amounts transferred and returned were recorded in the official books. The relevant transaction details are as follows:

VALÖR TARİHİ	YEVN NO	AMİR ŞUBE ADI	AMİR HESAPNO	İŞLEM TUTARI	B/A	DÖVİZ TÜRÜ
04.04.2012	82	ANKARA	34346017	5.300.000,00	B	TRY
05.04.2012	82	BAHREYN ŞUBE	34347990	5.300.000,00	A	TRY
11.04.2012	87	BAHREYN ŞUBE	34347990	300.000,00	B	TRY
12.04.2012	87	ANKARA	34346017	300.000,00	A	TRY
12.04.2012	88	BAHREYN ŞUBE	34347990	500.000,00	B	TRY

21.02.2013	41	BAHREYN ŞUBE	34347990	350.000,00	B	TRY
21.02.2013	40	ANKARA	34346017	1.000.000,00	A	TRY
22.02.2013	41	ANKARA	34346017	350.000,00	A	TRY
27.02.2013	45	BAHREYN ŞUBE	34347990	250.000,00	B	TRY
28.02.2013	45	ANKARA	34346017	250.000,00	A	TRY
28.02.2013	46	BAHREYN ŞUBE	34347990	1.200.000,00	B	TRY
01.03.2013	46	ANKARA	34346017	1.200.000,00	A	TRY
11.03.2013	55	BAHREYN ŞUBE	34347990	350.000,00	B	TRY
12.03.2013	55	ANKARA	34346017	350.000,00	A	TRY
15.03.2013	59	BAHREYN ŞUBE	34347990	300.000,00	B	TRY
18.03.2013	59	ANKARA	34346017	300.000,00	A	TRY
18.03.2013	60	BAHREYN ŞUBE	34347990	400.000,00	B	TRY
19.03.2013	60	ANKARA	34346017	400.000,00	A	TRY
19.03.2013	61	BAHREYN ŞUBE	34347990	400.000,00	B	TRY
20.03.2013	61	ANKARA	34346017	400.000,00	A	TRY
20.03.2013	62	BAHREYN ŞUBE	34347990	751.175,19	B	TRY
21.03.2013	62	ANKARA	34346017	751.175,19	A	TRY
22.03.2013	64	BAHREYN ŞUBE	34347990	333.000,00	B	TRY
25.03.2013	64	ANKARA	34346017	333.000,00	A	TRY
26.03.2013	66	BAHREYN ŞUBE	34347990	400.000,00	B	TRY
27.03.2013	66	ANKARA	34346017	400.000,00	A	TRY
29.03.2013	69	BAHREYN ŞUBE	34347990	150.000,00	B	TRY
01.04.2013	69	ANKARA	34346017	150.000,00	A	TRY
01.04.2013	77	BAHREYN ŞUBE	34347990	150.000,00	B	TRY
01.04.2013	77	BAHREYN ŞUBE	34347990	200.000,00	B	TRY
02.04.2013	77	ANKARA	34346017	150.000,00	A	TRY
02.04.2013	77	ANKARA	34346017	200.000,00	A	TRY
04.04.2013	80	BAHREYN ŞUBE	34347990	300.000,00	B	TRY
05.04.2013	80	ANKARA	34346017	300.000,00	A	TRY
05.04.2013	81	BAHREYN ŞUBE	34347990	2.854.764,72	B	TRY
08.04.2013	81	ANKARA	34346017	2.854.764,72	A	TRY

The following are the SWIFT transactions of Koza Altın Isl. A.S. that were made through Garanti Bankası:

Koza Altın İşl. AŞ	TL		USD	
	A	B	A	B
ANKARA TİCARİ	6.999.244.022,71	6.821.836.875,11	375.804.656,77	375.624.120,57
6297105	6.999.244.022,71	6.821.836.875,11		
9095321			375.804.656,77	375.624.120,57
Genel Toplam	6.999.244.022,71	6.821.836.875,11	375.804.656,77	375.624.120,57

The table provided above shows that TRY 6,821,36,875.11 has been transferred from Ankara TRY account of Koza Altın Isl. A.S. to Malta. An amount of TRY 6,999,244,022.71 has been transferred from Malta to Ankara account. Similarly, TRY 6,999,244,022.71 has been transferred from Ankara USD account to Malta and then an amount of TRY 375,804,656.77 has been transferred from Malta to Ankara account. As will be seen from the information provided below, these transactions are show-term deposit returns and the all amounts transferred to **Bahrain** branch have returned to national accounts. In addition, as shown in the transactions above, the cumulative sum increases as the processed amount have been transferred and returned multiple times.

The aforementioned transactions of the company have been confirmed through cross-checks in reference to official books and it has been understood that all amounts returned were recorded in the official books. In addition, it is understood that only interest income has been recorded as they were specified in the bank data due to sending the sending and receipt of the same amount for the purpose of processing, in case of some transferred-received amounts. For example, on 07.06.2011, transaction in an amount of TRY 48,058,531.68 has been returned as TRY 48,512,454.39 together with the interest income and given the fact that the same amount has been sent for the purpose of transaction, the interest income in an amount of TRY 453,922.71 is reflected to the income accounts rather than recording the transferred-received amounts. In fact, this practice prevents repeated records, and no problem arises as long as the interest income is recorded and all amounts transferred to Malta have eventually returned. The following are the details of the relevant transaction:

İşlem Tarihi	İşlem Tutarı	YevmNo	Faiz Geliri	Faiz Geliri YevmNo	İşlem Türü	Şube Adı	Hesap No
11.01.2011	7.128.736,91	4084			Malta'dan Gelen	ANKARA	6297105
11.01.2011	7.128.736,91	4084			Malta'ya Giden	ANKARA	6297105
24.01.2011	51.136.582,99	6653			Malta'dan Gelen	ANKARA	6297105
24.01.2011	51.136.582,99	6653			Malta'ya Giden	ANKARA	6297105
25.01.2011	46.599.693,34	6843			Malta'dan Gelen	ANKARA	6297105
25.01.2011	46.599.693,34	6843			Malta'ya Giden	ANKARA	6297105
28.01.2011	8.105.263,20	7675			Malta'dan Gelen	ANKARA	6297105
28.01.2011	8.105.263,20	7675			Malta'ya Giden	ANKARA	6297105
03.02.2011	5.000.000,00	12787			Malta'ya Giden	ANKARA	9095321
14.02.2011	7.181.860,65	15056			Malta'dan Gelen	ANKARA	6297105
14.02.2011	7.181.860,65	15056			Malta'ya Giden	ANKARA	6297105
15.02.2011	5.000.000,00	12787			Malta'ya Giden	ANKARA	9095321
25.02.2011	51.495.239,57	17880			Malta'dan Gelen	ANKARA	6297105
25.02.2011	51.495.239,57	17880			Malta'ya Giden	ANKARA	6297105
28.02.2011	46.946.956,81	19853			Malta'dan Gelen	ANKARA	6297105
28.02.2011	46.946.956,81	19853			Malta'ya Giden	ANKARA	6297105
01.03.2011	8.162.111,07	21681			Malta'dan Gelen	ANKARA	6297105
01.03.2011	8.162.111,07	21681			Malta'ya Giden	ANKARA	6297105
08.03.2011	5.014.691,78	24985			Malta'dan Gelen	ANKARA	9095321
08.03.2011	5.014.691,78	24985			Malta'ya Giden	ANKARA	9095321
14.03.2011	5.016.301,24	26383			Malta'ya Giden	ANKARA	9095321
14.03.2011	15.465.034,87	26382			Malta'ya Giden	ANKARA	6297105
18.03.2011	7.233.176,52	27813			Malta'dan Gelen	ANKARA	6297105
18.03.2011	7.233.176,52	27813			Malta'ya Giden	ANKARA	6297105
21.03.2011	15.485.054,68	28230			Malta'ya Giden	ANKARA	6297105
21.03.2011	15.485.054,68	28230			Malta'dan Gelen	ANKARA	6297105
23.03.2011	5.017.260,27	28793			Malta'dan Gelen	ANKARA	9095321
23.03.2011	5.017.260,27	28793			Malta'ya Giden	ANKARA	9095321
24.03.2011	5.017.329,00	29329			Malta'dan Gelen	ANKARA	9095321
24.03.2011	5.017.329,00	29329			Malta'ya Giden	ANKARA	9095321
25.03.2011	5.017.397,73	29574			Malta'dan Gelen	ANKARA	9095321

15.02.2013	22.023.678,80	21684			Malta'ya Giden	ANKARA	9095321
18.02.2013	178.665.751,98	-	1.300.859,99	22160	Malta'dan Gelen	ANKARA	6297105
18.02.2013	178.665.751,98	-			Malta'ya Giden	ANKARA	6297105
19.02.2013	2.025.488,97	22496			Malta'ya Giden	ANKARA	9095321
19.02.2013	22.025.488,97	22495			Malta'dan Gelen	ANKARA	9095321
20.02.2013	2.025.530,59	22743			Malta'dan Gelen	ANKARA	9095321
20.02.2013	2.025.530,59	22743			Malta'ya Giden	ANKARA	9095321
21.02.2013	2.025.572,21	23384			Malta'dan Gelen	ANKARA	9095321
21.02.2013	37.298.964,44	23382			Malta'ya Giden	ANKARA	6297105
28.02.2013	6.927.651,32	25781			Malta'ya Giden	ANKARA	9095321
01.03.2013	6.927.793,67	-	142,35	28344	Malta'dan Gelen	ANKARA	9095321
04.03.2013	8.891.088,18	30961			Malta'dan Gelen	ANKARA	6297105
04.03.2013	115.147.084,27	30962			Malta'ya Giden	ANKARA	6297105
11.03.2013	90.776.712,33	-	776.712,33	33304	Malta'dan Gelen	ANKARA	6297105
11.03.2013	90.776.712,33	-			Malta'ya Giden	ANKARA	6297105
13.03.2013	2.000.000,00	34058			Malta'ya Giden	ANKARA	9095321
14.03.2013	2.000.041,10	34736			Malta'dan Gelen	ANKARA	9095321
15.03.2013	5.000.000,00	12787			Malta'ya Giden	ANKARA	9095321
15.03.2013	59.429.617,74	-	421.543,98	35201	Malta'dan Gelen	ANKARA	6297105
15.03.2013	59.429.617,74	-			Malta'ya Giden	ANKARA	6297105
18.03.2013	5.000.308,22	35711			Malta'dan Gelen	ANKARA	9095321
18.03.2013	79.045.211,73	-	756.079,97	35719	Malta'dan Gelen	ANKARA	6297105
18.03.2013	79.045.211,73	-			Malta'ya Giden	ANKARA	6297105
20.03.2013	100.745.068,49	-	745.068,49	36363	Malta'dan Gelen	ANKARA	6297105
20.03.2013	100.745.068,49	-			Malta'ya Giden	ANKARA	6297105
22.03.2013	5.000.000,00	12787			Malta'ya Giden	ANKARA	9095321
25.03.2013	5.000.308,22	35711			Malta'dan Gelen	ANKARA	9095321
25.03.2013	5.000.308,22	35711			Malta'ya Giden	ANKARA	9095321
25.03.2013	27.615.971,19	-	275.279,57	37955	Malta'dan Gelen	ANKARA	6297105
25.03.2013	27.615.971,19	-			Malta'ya Giden	ANKARA	6297105
26.03.2013	5.000.410,97	38326			Malta'dan Gelen	ANKARA	9095321
26.03.2013	5.000.410,97	38326			Malta'ya Giden	ANKARA	9095321
27.03.2013	5.000.513,72	38666			Malta'dan Gelen	ANKARA	9095321
28.03.2013	180.032.912,10	39374	504.265,35	48144	Malta'dan Gelen	ANKARA	6297105
01.04.2013	37.587.903,68	43345			Malta'dan Gelen	ANKARA	6297105
10.04.2013	115.987.500,25	48087			Malta'dan Gelen	ANKARA	6297105
16.04.2013	91.412.398,02	50137			Malta'dan Gelen	ANKARA	6297105
22.04.2013	59.862.721,26	51965			Malta'dan Gelen	ANKARA	6297105
29.04.2013	79.695.548,09	53756			Malta'dan Gelen	ANKARA	6297105
30.04.2013	101.559.861,48	54442			Malta'dan Gelen	ANKARA	6297105
06.05.2013	27.844.767,62	-	228.796,43	60654	Malta'dan Gelen	ANKARA	6297105

The following are the SWIFT transactions of Koza Anadolu Metal Isl. A.S. that were made through Garanti Bankasi:

Koza Anadolu Metal		TL
Mad. AŞ	A	B
Malta'ya Giden Tutar		1.821.705.337,08
ANKARA TİCARİ		1.821.705.337,08
Malta'dan Gelen Tutar	1.838.417.817,76	
ANKARA TİCARİ	1.838.417.817,76	

The table provided above shows that TRY 1,821,705,337.08 has been transferred from Ankara TRY account of Koza Anadolu Metal Isl. A.S. to Malta. An amount of TRY 1,838,417,817.76 has been transferred from Malta to Ankara account. As will be seen from the information provided below, these transactions are show-term deposit returns and the all amounts transferred to Malta have returned to national accounts. In addition, as shown in the transactions above, the cumulative sum increases as the processed amount have been transferred and returned multiple times.

The aforementioned transactions of the company have been confirmed through cross-checks in reference to official books and it has been understood that all amounts returned were recorded in the official books. In addition, it is understood that only interest income has been recorded as they were specified in the bank data due to sending the sending and receipt of the same amount for the purpose of processing, in case of some transferred-received amounts. It has been understood that the interest income appears in the bank data that is in an amount of TRY 16,712,480.68 (=1,838,417,817.76-1,821,705,337.08) has been recorded in the official books. In fact, this practice prevents repeated records, and no problem arises as long as the interest income is recorded and all amounts transferred to Malta have eventually returned. The following are the details of the relevant transaction:

Ana Hesap	Ana Hesap Adı	Yevmiye No	Açıklama	Tutar
1029211601	GARANTİ VD.MEVDUAT HS-MALTA	999	FAİZ TAHAKKUK	299.621,01
1029211601	GARANTİ VD.MEVDUAT HS-MALTA	975	FAİZ TAHAKK	390.789,95
1029211601	GARANTİ VD.MEVDUAT HS-MALTA	184	GARANTİ MALTA TL	414.441,38
102.07.101	GARANTİ VD.MEVDUAT HS-MALTA	523	GARANTİ MALTA ŞB FAİZ GELİRİ	426.129,97
102.07.101	GARANTİ VD.MEVDUAT HS-MALTA	467	GARANTİ MALTA ŞB FAİZ GELİRİ	437.926,08
1029211601	GARANTİ VD.MEVDUAT HS-MALTA	571	GARANTİ MALTA TL	443.698,63
102.07.101	GARANTİ VD.MEVDUAT HS-MALTA	420	GARANTİ BANKASI MALTA ŞB FAİZ GELİRİ	474.398,99
102.07.101	GARANTİ VD.MEVDUAT HS-MALTA	365	GARANTİ MALTA ŞB FAİZ GELİRİ	504.991,93
102.07.101	GARANTİ VD.MEVDUAT HS-MALTA	123	GARANTİ BANKASI MALTA ŞB FAİZ GELİRİ	529.704,92
102.07.101	GARANTİ VD.MEVDUAT HS-MALTA	245	GARANTİ BANKASI MALTA ŞB FAİZ GELİRİ	565.525,99
102.07.101	GARANTİ VD.MEVDUAT HS-MALTA	177	GARANTİ BANKASI MALTA ŞB FAİZ GELİRİ	577.087,89
102.07.101	GARANTİ VD.MEVDUAT HS-MALTA	302	GARANTİ MALTA ŞB FAİZ GELİRİ	597.196,47
1029211601	GARANTİ VD.MEVDUAT HS-MALTA	1014	FAİZ TAHAKKUK	826.240,10
102.07.101	GARANTİ VD.MEVDUAT HS-MALTA	532	GARANTİ MALTA ŞB FAİZ GELİRİ	833.186,14
1029211601	GARANTİ VD.MEVDUAT HS-MALTA	252	GARANTİ MALTA TL	870.415,56
102.07.101	GARANTİ VD.MEVDUAT HS-MALTA	475	GARANTİ MALTA ŞB FAİZ GELİRİ	902.259,93
102.07.101	GARANTİ VD.MEVDUAT HS-MALTA	429	GARANTİ MALTA ŞB FAİZ GELİRİ	950.254,98
1029211601	GARANTİ VD.MEVDUAT HS-MALTA	709	33003 HESAP	957.370,57
102.07.101	GARANTİ VD.MEVDUAT HS-MALTA	180	GARANTİ BANKASI MALTA ŞB FAİZ GELİRİ	1.094.043,27

102.07.101	GARANTİ VD.MEVDUAT HS-MALTA	124	GARANTİ BANKASI MALTA ŞB FAİZ GELİRİ	1.116.120,22
102.07.101	GARANTİ VD.MEVDUAT HS-MALTA	365	GARANTİ MALTA ŞB FAİZ GELİRİ	1.129.267,68
102.07.101	GARANTİ VD.MEVDUAT HS-MALTA	249	GARANTİ BANKASI MALTA ŞB FAİZ GELİRİ	1.176.913,84
102.07.101	GARANTİ VD.MEVDUAT HS-MALTA	305	GARANTİ MALTA ŞB FAİZ GELİRİ	1.194.895,18
Toplam				16.712.480,68

The following are the SWIFT transactions of Koza İpek Holding. A.S. that were made through Garanti Bankası:

Koza İpek Holding AŞ	TL	
	A	B
ANKARA TİCARİ	1.285.528.369,09	1.199.352.581,19
6297196	1.285.528.369,09	1.199.352.581,19

The table provided above shows that TRY 1,199,352,581.19 has been transferred from Ankara TRY account of Koza İpek Holding A.S. to Malta. An amount of TRY 1,285,528,369.09 has been transferred from Malt branch to Ankara account. As will be seen from the information

provided below, these transactions are show-term deposit returns and the all amounts transferred to Malta branch have returned to national accounts. In addition, as shown in the transactions above, the cumulative sum increases as the processed amount have been transferred and returned multiple times.

The aforementioned transactions of the company have been confirmed through cross-checks in reference to official books and it has been understood that all amounts returned were recorded in the official books. The relevant transaction details are as follows:

İŞLEM TARİHİ	yevmiye no	İşlem Türü	ŞUBE ADI	HESAP NO	İŞLEM TUTARI
25.01.2011	31	Malta'dan Gelen Tutar	ANKARA TİCARİ	6297196	24.629.167,36
25.01.2011	31	Malta'ya Giden Tutar	ANKARA TİCARİ	6297196	24.629.167,36
28.01.2011	35	Malta'dan Gelen Tutar	ANKARA TİCARİ	6297196	51.639.615,11
28.01.2011	35	Malta'ya Giden Tutar	ANKARA TİCARİ	6297196	51.639.615,11
28.02.2011	74	Malta'dan Gelen Tutar	ANKARA TİCARİ	6297196	24.812.705,26
28.02.2011	74	Malta'ya Giden Tutar	ANKARA TİCARİ	6297196	24.812.705,26
01.03.2011	78	Malta'dan Gelen Tutar	ANKARA TİCARİ	6297196	52.001.799,81
01.03.2011	78	Malta'ya Giden Tutar	ANKARA TİCARİ	6297196	52.001.904,77
29.03.2011	99	Malta'ya Giden Tutar	ANKARA TİCARİ	6297196	81.098.829,95
01.04.2011	108	Malta'dan Gelen Tutar	ANKARA TİCARİ	6297196	24.989.997,14
01.04.2011	108	Malta'ya Giden Tutar	ANKARA TİCARİ	6297196	24.989.997,14
04.04.2011	110	Malta'dan Gelen Tutar	ANKARA TİCARİ	6297196	52.396.691,83
02.05.2011	110	Malta'dan Gelen Tutar	ANKARA TİCARİ	6297196	81.740.954,93
02.05.2011	139	Malta'ya Giden Tutar	ANKARA TİCARİ	6297196	81.740.955,07
06.05.2011	147	Malta'dan Gelen Tutar	ANKARA TİCARİ	6297196	25.193.682,73
06.05.2011	147	Malta'ya Giden Tutar	ANKARA TİCARİ	6297196	25.193.682,73
03.06.2011	185	Malta'dan Gelen Tutar	ANKARA TİCARİ	6297196	82.393.091,13

03.06.2011	185	Malta'ya Giden Tutar	ANKARA TİCARİ	6297196	82.393.432,24
07.06.2011	188	Malta'dan Gelen Tutar	ANKARA TİCARİ	6297196	25.400.201,90
07.06.2011	188	Malta'ya Giden Tutar	ANKARA TİCARİ	6297196	25.400.201,90
05.07.2011	235	Malta'dan Gelen Tutar	ANKARA TİCARİ	6297196	83.104.950,32
05.07.2011	235	Malta'ya Giden Tutar	ANKARA TİCARİ	6297196	41.105.064,02
12.07.2011	247	Malta'dan Gelen Tutar	ANKARA TİCARİ	6297196	25.640.112,03
12.07.2011	247	Malta'ya Giden Tutar	ANKARA TİCARİ	6297196	25.640.112,03
22.07.2011	264	Malta'ya Giden Tutar	ANKARA TİCARİ	6297196	60.962.337,70
08.08.2011	293	Malta'dan Gelen Tutar	ANKARA TİCARİ	6297196	41.497.532,92
08.08.2011	293	Malta'ya Giden Tutar	ANKARA TİCARİ	6297196	16.497.646,62
16.08.2011	305	Malta'dan Gelen Tutar	ANKARA TİCARİ	6297196	25.898.269,32
16.08.2011	305	Malta'ya Giden Tutar	ANKARA TİCARİ	6297196	25.898.269,32
23.08.2011	315	Malta'dan Gelen Tutar	ANKARA TİCARİ	6297196	61.523.525,25
23.08.2011	315	Malta'ya Giden Tutar	ANKARA TİCARİ	6297196	61.523.525,25
09.09.2011	339	Malta'dan Gelen Tutar	ANKARA TİCARİ	6297196	16.635.051,68
09.09.2011	339	Malta'ya Giden Tutar	ANKARA TİCARİ	6297196	16.635.051,68
19.09.2011	351	Malta'dan Gelen Tutar	ANKARA TİCARİ	6297196	26.127.451,26
19.09.2011	351	Malta'ya Giden Tutar	ANKARA TİCARİ	6297196	26.127.451,26
26.09.2011	361	Malta'dan Gelen Tutar	ANKARA TİCARİ	6297196	62.067.966,31
26.09.2011	361	Malta'ya Giden Tutar	ANKARA TİCARİ	6297196	62.068.066,90
11.10.2011	381	Malta'dan Gelen Tutar	ANKARA TİCARİ	6297196	16.766.309,07
21.10.2011	389	Malta'dan Gelen Tutar	ANKARA TİCARİ	6297196	26.333.607,59
21.10.2011	389	Malta'ya Giden Tutar	ANKARA TİCARİ	6297196	26.333.607,59
31.10.2011	396	Malta'dan Gelen Tutar	ANKARA TİCARİ	6297196	62.603.722,82
31.10.2011	396	Malta'ya Giden Tutar	ANKARA TİCARİ	6297196	62.603.722,82
15.11.2011	406	Malta'ya Giden Tutar	ANKARA TİCARİ	6297196	20.000.000,00
23.11.2011	412	Malta'dan Gelen Tutar	ANKARA TİCARİ	6297196	26.555.026,33
23.11.2011	412	Malta'ya Giden Tutar	ANKARA TİCARİ	6297196	26.555.026,33
02.12.2011	421	Malta'dan Gelen Tutar	ANKARA TİCARİ	6297196	63.166.298,74
02.12.2011	421	Malta'ya Giden Tutar	ANKARA TİCARİ	6297196	63.166.298,74
21.12.2011	434	Malta'dan Gelen Tutar	ANKARA TİCARİ	6297196	20.198.246,58
26.12.2011	440	Malta'dan Gelen Tutar	ANKARA TİCARİ	6297196	26.809.518,06
26.12.2011	440	Malta'ya Giden Tutar	ANKARA TİCARİ	6297196	26.809.518,06
27.12.2011	440	Malta'dan Gelen Tutar	ANKARA TİCARİ	6297196	26.816.863,13
06.01.2012	7	Malta'dan Gelen Tutar	ANKARA TİCARİ	6297196	63.832.313,34
06.01.2012	7	Malta'ya Giden Tutar	ANKARA TİCARİ	6297196	43.832.453,28
07.02.2012	34	Malta'dan Gelen Tutar	ANKARA TİCARİ	6297196	44.273.173,03
07.02.2012	34	Malta'ya Giden Tutar	ANKARA TİCARİ	6297196	44.273.173,03
08.02.2012	34	Malta'dan Gelen Tutar	ANKARA TİCARİ	6297196	44.273.173,03
08.02.2012	35	Malta'ya Giden Tutar	ANKARA TİCARİ	6297196	40.000.000,00
14.03.2012	63	Malta'dan Gelen Tutar	ANKARA TİCARİ	6297196	40.420.765,03
14.03.2012	63	Malta'ya Giden Tutar	ANKARA TİCARİ	6297196	35.420.765,03
19.04.2012	93	Malta'dan Gelen Tutar	ANKARA TİCARİ	6297196	35.786.586,05

The following are the SWIFT transactions of Koza Altin Isl. A.S. that were made through
Akbank:

Koza Altın İşletmeleri AŞ	
Malta'ya Giden	2.203.024.716,51
TRY	1.650.637.089,33
USD	552.387.627,18

Malta Geri Dönüş	2.282.853.122,68
TRY	1.729.459.198,85
USD	553.393.923,83

The table provided above shows that TRY 1,650,637,089.33 has been transferred from Ankara TRY account of Koza Altın Isl. A.S. to Malta. An amount of TRY 1,729,459,198.85 has been transferred from Malta branch to Ankara account. Similarly, TRY 522,387,627.18 has been transferred from Ankara USD account to Malta and then an amount of TRY 553,393,923.83 has been transferred from Malta branch to Ankara USD account. As will be seen from the information provided below, these transactions are show-term deposit returns and the all amounts transferred to Malta branch have returned to national accounts. In addition, as shown in the transactions above, the cumulative sum increases as the processed amount have been transferred and returned multiple times.

The aforementioned transactions of the company have been confirmed through cross-checks in reference to official books and it has been understood that all amounts returned were recorded in the official books. The relevant transaction details are as follows:

İşlem Tarihi	YevmNo	Tutar	Döviz	Açıklama
05.01.2011	2816	6.000.986,30	TRY	MALTA GERİ DÖNÜŞ
06.01.2011	3356	1.500.000,00	TRY	MALTA GERİ DÖNÜŞ
10.01.2011	3894	7.500.000,00	TRY	MALTAYA GİDEN
13.01.2011	4835	4.500.000,00	TRY	MALTA GERİ DÖNÜŞ
14.01.2011	5048	16.000.000,00	USD	MALTAYA GİDEN
19.01.2011	5704	6.009.129,09	TRY	MALTA GERİ DÖNÜŞ
24.01.2011	88275	7.000.000,00	USD	MALTAYA GİDEN
26.01.2011	7004	8.000.000,00	TRY	MALTA GERİ DÖNÜŞ
27.01.2011	7468	1.050.000,00	USD	MALTA GERİ DÖNÜŞ
31.01.2011	8462	3.000.000,00	TRY	MALTAYA GİDEN
03.02.2011	12777	5.731.317,70	TRY	MALTAYA GİDEN
03.02.2011	36459	5.000.000,00	USD	MALTA GERİ DÖNÜŞ
15.02.2011	16261	19.000.000,00	TRY	MALTAYA GİDEN
15.02.2011	15374	9.966.000,00	USD	MALTA GERİ DÖNÜŞ
15.02.2011	15372	7.000.062,72	USD	MALTA GERİ DÖNÜŞ
16.02.2011	15593	11.000.000,00	TRY	MALTA GERİ DÖNÜŞ
22.02.2011	16929	6.500.000,00	TRY	MALTAYA GİDEN
22.02.2011	16937	7.590.000,00	USD	MALTAYA GİDEN
24.02.2011	17674	3.300.000,00	TRY	MALTA GERİ DÖNÜŞ
24.02.2011	17682	60.000,00	USD	MALTA GERİ DÖNÜŞ
24.02.2011	17675	500.000,00	TRY	MALTA GERİ DÖNÜŞ
25.02.2011	4907	6.250.000,00	USD	MALTAYA GİDEN
25.02.2011	17882	2.000.000,00	TRY	MALTA GERİ DÖNÜŞ
25.02.2011	17881	1.000.000,00	TRY	MALTA GERİ DÖNÜŞ
01.03.2011	21633	1.060.000,00	USD	MALTAYA GİDEN
02.03.2011	36459	5.000.000,00	USD	MALTA GERİ DÖNÜŞ
02.03.2011	36459	5.000.000,00	USD	MALTA GERİ DÖNÜŞ
03.03.2011	23913	1.250.000,00	USD	MALTA GERİ DÖNÜŞ
07.03.2011	24688	5.690.000,00	USD	MALTAYA GİDEN
08.03.2011	24980	635.000,00	USD	MALTAYA GİDEN

12.11.2012	132600	20.000.000,00	TRY	MALTAYA GİDEN
12.11.2012	152398	2.342.000,00	USD	MALTA GERİ DÖNÜŞ
13.11.2012	152791	1.970.000,00	USD	MALTA GERİ DÖNÜŞ
14.11.2012	153072	20.600.000,00	TRY	MALTAYA GİDEN
14.11.2012	153073	2.138.337,71	USD	MALTA GERİ DÖNÜŞ
15.11.2012	134803	12.500.000,00	TRY	MALTA GERİ DÖNÜŞ
16.11.2012	36459	5.000.000,00	TRY	MALTA GERİ DÖNÜŞ
19.11.2012	154703	18.097.331,55	TRY	MALTA GERİ DÖNÜŞ
30.11.2012	159015	25.887.892,24	TRY	MALTA GERİ DÖNÜŞ
03.12.2012	75883	300.000,00	TRY	MALTA GERİ DÖNÜŞ
04.01.2013	3519	68.186.151,34	TRY	MALTAYA GİDEN
04.01.2013	3519	68.186.151,34	TRY	MALTA GERİ DÖNÜŞ
15.01.2013	6780	20.887.888,78	TRY	MALTAYA GİDEN
15.01.2013	6780	20.887.888,78	TRY	MALTA GERİ DÖNÜŞ
04.02.2013	17720	62.649.443,55	TRY	MALTAYA GİDEN
04.02.2013	17719	68.649.443,55	TRY	MALTA GERİ DÖNÜŞ
15.02.2013	21679	21.026.263,89	TRY	MALTAYA GİDEN
15.02.2013	21679	21.026.263,89	TRY	MALTA GERİ DÖNÜŞ
04.03.2013	30959	63.007.489,41	TRY	MALTA GERİ DÖNÜŞ
02.04.2013	45626	21.218.380,57	TRY	MALTA GERİ DÖNÜŞ

The following are the SWIFT transactions of Koza Anadolu Metal Isl. A.S. that were made through Akbank:

Koza Anadolu Metal İşl.	
Malta'ya Giden	641.767.462,35
TRY	529.331.274,05
USD	112.436.188,30
Malta Geri Dönüş	664.435.487,89
TRY	551.612.977,39
USD	112.822.510,50

The table provided above shows that TRY 529,331,274.05 has been transferred from Ankara TRY account of Koza Anadolu Metal Isl A.S. to Malta. An amount of TRY 551,612,977.39 has been transferred from Malta branch to Ankara account. Similarly, TRY 112,436,188.30 has been transferred from Ankara USD account to Malta and then an amount of TRY 112,822,510.50 has been transferred from Malta branch to Ankara USD account. As will be seen from the information provided below, these transactions are show-term deposit returns and the all amounts transferred to Malta branch have returned to national accounts. In addition, as shown in the transactions above, the cumulative sum increases as the processed amount have been transferred and returned multiple times.

The aforementioned transactions of the company have been confirmed through cross-checks in reference to official books and it has been understood that all amounts returned were recorded in the official books. The relevant transaction details are as follows:

Tarih	Yevm No	Tutar	Pb	Açıklama
29.03.2011	1081	60.600.000,00	TRY	Maltaya giden
26.04.2011	1469	611.692,40	TRY	Maltadan dönen
17.05.2011	1773	3.009.248,35	TRY	Maltadan dönen
17.08.2011	3066	100.000,00	TRY	Maltadan dönen

18.08.2011	3080	400.934,28	TRY	Maltadan dönen
09.09.2011	3343	1.200.000,00	TRY	Maltadan dönen
20.10.2011	3870	250.000,00	TRY	Maltadan dönen
17.11.2011	4092	150.000,00	TRY	Maltadan dönen
15.12.2011	3066	100.000,00	TRY	Maltadan dönen
19.12.2011	4156	1.400.000,00	TRY	Maltadan dönen
20.12.2011	3066	100.000,00	TRY	Maltadan dönen
21.12.2011	4159	350.000,00	TRY	Maltadan dönen
23.12.2011	4165	67.535.359,70	TRY	Maltadan dönen
27.12.2011	4172	67.600.000,00	TRY	Maltaya giden
26.01.2012	31	400.000,00	TRY	Maltadan dönen
30.01.2012	3066	100.000,00	TRY	Maltadan dönen
08.02.2012	48	5.001.690,10	TRY	Maltaya giden
09.02.2012	50	2.486.708,20	TRY	Maltaya giden
13.02.2012	53	2.045.657,50	TRY	Maltaya giden
14.02.2012	54	6.976.051,77	TRY	Maltaya giden
15.02.2012	55	1.259.360,67	TRY	Maltaya giden
15.02.2012	55	2.751.660,20	TRY	Maltaya giden
16.02.2012	56	4.649.708,70	TRY	Maltaya giden
17.02.2012	58	3.961.552,83	TRY	Maltaya giden
17.02.2012	58	300.000,00	TRY	Maltadan dönen
20.02.2012	61	5.554.139,30	TRY	Maltaya giden
21.02.2012	62	159.183.208,98	TRY	Maltaya giden
28.02.2012	4092	150.000,00	TRY	Maltadan dönen
01.03.2012	79	50.000.000,00	TRY	Maltadan dönen
02.03.2012	102	100.000.000,00	TRY	Maltadan dönen
26.03.2012	97	950.000,00	TRY	Maltadan dönen
29.03.2012	3066	100.000,00	TRY	Maltadan dönen
30.03.2012	101	1.600.000,00	TRY	Maltadan dönen
04.04.2012	120	10.305.740,09	TRY	Maltadan dönen
18.05.2012	186	55.561.572,05	USD	Maltaya giden
18.05.2012	186	101.899.923,14	TRY	Maltadan dönen
19.06.2012	245	56.874.616,25	USD	Maltaya giden
19.06.2012	245	55.741.312,22	USD	Maltadan dönen
23.07.2012	298	104.076.149,28	TRY	Maltaya giden
23.07.2012	298	57.081.198,28	USD	Maltadan dönen
24.08.2012	347	50.363.015,00	TRY	Maltadan dönen
04.01.2013	136	56.401.084,10	TRY	Maltaya giden
04.01.2013	136	56.401.084,10	TRY	Maltadan dönen
04.02.2013	453	46.784.302,42	TRY	Maltaya giden
04.02.2013	451	56.784.302,42	TRY	Maltadan dönen
04.03.2013	703	47.051.677,91	TRY	Maltadan dönen

The following are the SWIFT transactions of Koza İpek Holding. A.S. that were made through Akbank:

Koza İpek Holding AŞ	
TRY	743.113.924,84
Malta'ya Giden	348.339.940,91
Malta'dan Geri Dönen	394.773.983,93

The table provided above shows that TRY 348,339,940.91 has been transferred from Ankara TRY account of Koza İpek Holding A.S. to Malta and subsequently an amount of TRY 394,773,983.93 has been transferred from Malta branch to Ankara account. As will be seen from the information provided below, these transactions are show-term deposit returns and the all amounts transferred to Malta branch have returned to national accounts. In addition, as shown in the transactions above, the cumulative sum increases as the processed amount have been transferred and returned multiple times.

The aforementioned transactions of the company have been confirmed through cross-checks in reference to official books and it has been understood that all amounts returned were recorded in the official books. The relevant transaction details are as follows:

Tarih	Yevmiye No	Tutar	TRY	Açıklama
14.01.2011	19	1.002.303,67	TRY	Maltadan Geri Dönen
20.01.2011	8	1.000.986,62	TRY	Maltadan Geri Dönen
26.01.2011	7	1.000.822,10	TRY	Maltadan Geri Dönen
08.02.2011	50	1.502.714,33	TRY	Maltadan Geri Dönen
16.02.2011	67	500.000,00	TRY	Maltadan Geri Dönen
17.02.2011	67	500.000,00	TRY	Maltadan Geri Dönen
18.02.2011	60	1.502.631,34	TRY	Maltadan Geri Dönen
25.02.2011	60-74	3.000.000,00	TRY	Maltadan Geri Dönen
28.02.2011	140	2.000.000,00	TRY	Maltaya Giden
11.03.2011	67	1.000.000,00	TRY	Maltadan Geri Dönen
15.03.2011	67	1.000.000,00	TRY	Maltadan Geri Dönen
21.03.2011	67	1.000.000,00	TRY	Maltadan Geri Dönen
29.03.2011	99	37.000.000,00	TRY	Maltaya Giden
01.04.2011	108	1.516.904,36	TRY	Maltadan Geri Dönen
04.04.2011	110	52.396.691,69	TRY	Maltaya Giden
12.04.2011	118	503.597,79	TRY	Maltadan Geri Dönen
13.04.2011	120	2.000.410,96	TRY	Maltadan Geri Dönen
02.05.2011	139	24.203.767,12	TRY	Maltaya Giden
09.05.2011	67	1.000.000,00	TRY	Maltaya Giden
09.05.2011	149	4.000.000,00	TRY	Maltaya Giden
10.05.2011	151	3.504.393,14	TRY	Maltadan Geri Dönen
17.05.2011	160	6.239.174,91	TRY	Maltadan Geri Dönen
03.06.2011	53	2.500.000,00	TRY	Maltadan Geri Dönen
08.06.2011	63	5.000.000,00	TRY	Maltadan Geri Dönen
09.06.2011	63	5.000.000,00	TRY	Maltaya Giden
15.06.2011	200	26.500.000,00	TRY	Maltadan Geri Dönen
23.06.2011	212	27.500.000,00	TRY	Maltadan Geri Dönen
04.07.2011	67	1.000.000,00	TRY	Maltadan Geri Dönen
05.07.2011	235	22.500.000,00	TRY	Maltaya Giden
06.07.2011	238	3.000.000,00	TRY	Maltaya Giden
12.07.2011	183	1.500.000,00	TRY	Maltadan Geri Dönen
22.07.2011	264	60.962.337,70	TRY	Maltadan Geri Dönen
25.07.2011	183	1.500.000,00	TRY	Maltadan Geri Dönen
08.08.2011	293	25.000.000,00	TRY	Maltaya Giden
12.08.2011	67	500.000,00	TRY	Maltadan Geri Dönen
17.08.2011	67	1.000.000,00	TRY	Maltadan Geri Dönen

11.10.2012	43	250.000,00	TRY	Maltadan Geri Dönen
11.10.2012	72	350.000,00	TRY	Maltadan Geri Dönen
15.10.2012	67	500.000,00	TRY	Maltadan Geri Dönen
15.10.2012	43	250.000,00	TRY	Maltadan Geri Dönen
17.10.2012	43	250.000,00	TRY	Maltadan Geri Dönen
18.10.2012	133	700.000,00	TRY	Maltadan Geri Dönen
22.10.2012	225	750.000,00	TRY	Maltadan Geri Dönen
23.10.2012	16	100.000,00	TRY	Maltadan Geri Dönen
01.11.2012	3	150.000,00	TRY	Maltadan Geri Dönen
02.11.2012	116	300.000,00	TRY	Maltadan Geri Dönen
06.11.2012	72	350.000,00	TRY	Maltadan Geri Dönen
08.11.2012	154	600.000,00	TRY	Maltadan Geri Dönen
13.11.2012	116	300.000,00	TRY	Maltadan Geri Dönen
14.11.2012	43	250.000,00	TRY	Maltadan Geri Dönen
20.11.2012	67	1.000.000,00	TRY	Maltadan Geri Dönen
20.11.2012	72	350.000,00	TRY	Maltadan Geri Dönen
28.11.2012	10	400.000,00	TRY	Maltadan Geri Dönen
28.11.2012	116	300.000,00	TRY	Maltadan Geri Dönen
29.11.2012	16	100.000,00	TRY	Maltadan Geri Dönen
29.11.2012	3	150.000,00	TRY	Maltadan Geri Dönen
30.11.2012	264	1.954.945,28	TRY	Maltadan Geri Dönen
30.11.2012	3	150.000,00	TRY	Maltadan Geri Dönen

Finally, EMIS system shows that, in 2011, Koza Altin Isletmeleri transferred USD 5,000,000 from Vakifbank and USD 6,214,268, equivalent of TRY 10,000,000 to Bahrain; Koza Ipek Holding A.S. transferred USD 16,078,204.00, equivalent of TRY 25,000,000 from Denizbank to Cyprus. Transactions in the relevant banks and records entered into official books of the company with respect to these transactions are provided below. These transactions are also short-term deposit accounts and there is no unreturned amount.

Vakıfbank 5.000.000 USD Banka Verisi					
ŞUBE KODU	HESAP NUMARASI	TARİH	BORÇ	ALACAK	BAKİYE
425 ANKARA KURUMSAL MERK	00158048012787568	08.02.2011	0,00	5.000.000,00	5.000.000,00
425 ANKARA KURUMSAL MERK	00158048012787568	08.02.2011	5.000.000,00	0,00	0,00
425 ANKARA KURUMSAL MERK	00158048012787568	09.02.2011	0,00	40,00	40,00
425 ANKARA KURUMSAL MERK	00158048012787568	14.03.2011	0,00	5.016.261,24	5.016.301,24
425 ANKARA KURUMSAL MERK	00158048012787568	14.03.2011	5.016.301,24	0,00	0,00

Vakıfbank 5.000.000 USD Yevmiye Defteri Kayıt Bilgileri							
Tarih	Yevmno	Hesap kodu	Hesap adı	Yp	Ypb	Borç	Alacak
02.08.2011	00013865	1020020801	VAKIFBANK	5.000.000,00	USD	0,00	7.847.000,00
02.08.2011	00013865	1025020801	VAKIFLAR BANKASI B	4.999.960,00	USD	7.846.937,22	0,00
02.08.2011	00013865	7800101000	BANKA İŞLEM MASRAFI	40,00	USD	62,78	0,00
14-03-2011	00026377	1020020801	VAKIFBANK	5.016.261,24	USD	7.918.670,00	0,00