

LIST OF ATTENDANTS OF THE 2009 ORDINARY GENERAL ASSEMBLY MEETING OF ARÇELİK ANONİM ŞİRKETİ HELD ON 17 MARCH 2010

ORDER NO	NAME SURNAME/TITLE, NATIONALITY AND DOMICILE ADDRESS OF THE SHAREHOLDER	CAPITAL AMOUNT IN TL	NUMBER OF SHARES AND ACQUISITION METHOD		REPRESENTATION METHOD PERSONALLY/BY PROXY	THE REPRESENTATIVE NAME SURNAME	SIGNATURE
			(stock exchange or off stock Exchange) DATE				
1	KOÇ HOLDİNG A.Ş. Nakkaştepe, Azizbey Sk. No:1 Kuzguncuk 81207 İSTANBUL Nationality Turkish Republic	273,742,027.02	.-TL	27,374,202,702	PERSONALLY	DR. BÜLENT BULGURLU	SIGNATURE
				(off stock Exchange, 1963)			
2	TEKNOSAN BÜRO MAKİNE VE LEVAZIMI TİC.VE SAN. A.Ş. Voyvoda Cad. No:61-65 Karaköy 80005 İSTANBUL Nationality Turkish Republic	81,428,336.95	.-TL	8,142,833,695	PERSONALLY	FÜSUN COŞKUNER	SIGNATURE
				(off stock Exchange, 1967)			
3	BURLA TİCARET VE YATIRIM A.Ş. Voyvoda Cad. No:61-65 Karaköy 80005 İSTANBUL Nationality Turkish Republic	50,571,663.05	.-TL	5,057,166,305	PERSONALLY	FÜSUN COŞKUNER	SIGNATURE
				(off stock Exchange, 2005)			
4	KOÇ HOLDİNG EMEKLİ VE YARDIM SAN.VAKFI Ünalın Mah.Ayazma Sok.No:29 Çamlıca İş Merkezi B2 Blok Kat:3 Üsküdar-İstanbul Nationality Turkish Republic	34,721,920.21	.-TL	3,472,192,021	PERSONALLY	MUSTAFA TÜRKAY TATAR	SIGNATURE
				(off stock Exchange, 1982)			
5	TEMEL TİCARET VE YATIRIM A.Ş. Nakkaştepe, Azizbey Sk. No:1 Kuzguncuk 81207 İSTANBUL Nationality Turkish Republic	18,576,870.00	.-TL	1,857,687,000	PERSONALLY	MELİS MUTUŞ	SIGNATURE
				(off stock Exchange, 2000)			
6	VEHBİ KOÇ VAKFI Nakkaştepe, Azizbey Sk. No:1 Kuzguncuk 81207 İSTANBUL Nationality Turkish Republic	893,043.14	.-TL	89,304,314	PERSONALLY	LEVENT ÇAKIROĞLU	SIGNATURE
				(off stock Exchange, 1988)			
7	SEMAHAT SEVİM ARSEL Nakkaştepe, Azizbey Sk. No:1 Kuzguncuk - İSTANBUL Nationality Turkish Republic	18,397,198.89	.-TL	1,839,719,889	BY PROXY	FATİH KEMAL EBIÇLIOĞLU	SIGNATURE
				(off stock Exchange, 1986)			
8	SUNA KIRAÇ Nakkaştepe, Azizbey Sk. No:1 Kuzguncuk - İSTANBUL Nationality Turkish Republic	17,542,403.22	.-TL	1,754,240,322	BY PROXY	BÜLENT ALAGÖZ	SIGNATURE
				(off stock Exchange, 1986)			
9	RAHMI MUSTAFA KOÇ Nakkaştepe, Azizbey Sk. No:1 Kuzguncuk - İSTANBUL Nationality Turkish Republic	16,473,983.72	.-TL	1,647,398,372	BY PROXY	AKA GÜNDÜZ ÖZDEMİR	SIGNATURE
				(off stock Exchange, 1956)			
10	MUSTAFA VEHBİ KOÇ Nakkaştepe, Azizbey Sk. No:1 Kuzguncuk - İSTANBUL Nationality Turkish Republic	6,177,178.50	.-TL	617,717,850	BY PROXY	ALİ TAYYAR	SIGNATURE
				(off stock Exchange, 1994)			
11	YILDIRIM ALI KOÇ Nakkaştepe, Azizbey Sk. No:1 Kuzguncuk - İSTANBUL Nationality Turkish Republic	0.51	.-TL	51			-
				(off stock Exchange, 2004)			

**LIST OF ATTENDANTS OF THE 2009 ORDINARY GENERAL ASSEMBLY MEETING OF ARÇELİK ANONİM ŞİRKETİ HELD ON 17 MARCH 2010**

ORDER NO	NAME SURNAME/TITLE, NATIONALITY AND DOMICILE ADDRESS OF THE SHAREHOLDER	CAPITAL AMOUNT IN TL	NUMBER OF SHARES AND ACQUISITION METHOD		REPRESENTATION METHOD PERSONALLY/BY PROXY	THE REPRESENTATIVE NAME SURNAME	SIGNATURE
			(stock exchange or off stock Exchange) DATE				
12	GMO TR GMO EMERGING COUNTRIES FUND 40 ROWERS WHARF BOSTON USA Nationality UNITES STATES OF AMERICA	77,600.00	.-TL	7,760,000	PERSONALLY  (off stock Exchange, may 2009)	İSMAİL ERGÜL	SIGNATURE
13	GMO EMERGING MARKETS FUND 40 ROWERS WHARF BOSTON USA Nationality UNITES STATES OF AMERICA	3,511,950.00	.-TL	351,195,000	PERSONALLY  (off stock Exchange, may 2009)	İSMAİL ERGÜL	SIGNATURE
14	PENSION FUND OF THE CHRISTIAN CHURCH ONE BOSTON PLACE BOSTON MASSACHUSETTS 2109 USA Nationality UNITES STATES OF AMERICA	549,070.00	.-TL	54,907,000	PERSONALLY  (off stock Exchange, October 2008)	İSMAİL ERGÜL	SIGNATURE
15	BELL ATLANTIC MASTER TRUST 295 N MAPLE AVE BLDG 7 BASKING RIDGE NJ 7920 USA Nationality UNITES STATES OF AMERICA	10,950.00	.-TL	1,095,000	PERSONALLY  (off stock Exchange, November 2008)	İSMAİL ERGÜL	SIGNATURE
16	MC GRAW HILL INC RETIREMENT PLAN 155 BISHOPSGATE LONDON EC2M 3XS ENGLAND UNITED KINGDOM Nationality ENGLAND	463,044.00	.-TL	46,304,400	PERSONALLY  (off stock Exchange, February 2009)	İSMAİL ERGÜL	SIGNATURE
17	BRANDES INSTITUTIONAL EQUITY T 155 BISHOPSGATE LONDON EC2M 3XS ENGLAND UNITED KINGDOM Nationality ENGLAND	1,581,713.00	.-TL	158,171,300	PERSONALLY  (off stock Exchange, February 2009)	İSMAİL ERGÜL	SIGNATURE
18	FORD MOTOR COMPANY US DEFINED BENEFIT MASTER TRUST THE AMERICAN ROAD FORD MI 48121 USA Nationality UNITES STATES OF AMERICA	37,267.00	.-TL	3,726,700	PERSONALLY  (off stock Exchange, February 2009)	İSMAİL ERGÜL	SIGNATURE
19	GMO FUNDS PLC 40 WATER STREET BOSTON USA Nationality UNITES STATES OF AMERICA	291,420.00	.-TL	29,142,000	PERSONALLY  (stock Exchange, October 2009)	İSMAİL ERGÜL	SIGNATURE
20	STATE OF WISCONSIN INVESTMENT BOARD ONE BOSTON PLACE BOSTON MASSACHUSETTS 2109 USA Nationality UNITES STATES OF AMERICA	1,695,797.00	.-TL	169,579,700	PERSONALLY  (stock Exchange, June 2009)	İSMAİL ERGÜL	SIGNATURE
21	OHIO SCHOOL EMPLOYEES RETIREMENT SYSTEM 44 BATTLE STREET FLOOR 5 CAMBRIDGE MA 02 138 USA Nationality UNITES STATES OF AMERICA	665,501.00	.-TL	66,550,100	PERSONALLY  (off stock Exchange, October 2008)	İSMAİL ERGÜL	SIGNATURE
22	ING BEWAAR MAATSCHAPPIJ I B V PRINCES BEATRIXLAAN 15-2595 AK GRAVENHAGE THE NETHERLANDS Nationality NETHERLAND	5,715.00	.-TL	571,500	PERSONALLY  (stock Exchange, July 2009)	İSMAİL ERGÜL	SIGNATURE

**LIST OF ATTENDANTS OF THE 2009 ORDINARY GENERAL ASSEMBLY MEETING OF ARÇELİK ANONİM ŞİRKETİ HELD ON 17 MARCH 2010**

ORDER NO	NAME SURNAME/TITLE, NATIONALITY AND DOMICILE ADDRESS OF THE SHAREHOLDER	CAPITAL AMOUNT IN TL	NUMBER OF SHARES AND ACQUISITION METHOD		REPRESENTATION METHOD PERSONALLY/BY PROXY	THE REPRESENTATIVE NAME SURNAME	SIGNATURE
			(stock exchange or off stock Exchange) DATE				
23	SOUTH DAKOTA RETIREMENT SYSTEM 4009 W 49TH STREET SUITE 300 SIOUX FALLS SD	172,388.00	.-TL	17,238,800	PERSONALLY	İSMAİL ERGÜL	SIGNATURE

	57106 USA Nationality UNITES STATES OF AMERICA		(off stock Exchange, October 2008)			
24	STICHTING DOW PENSIO ENFONDS HERBERT H DOWWEGS 5 4542 NM HOEK THE NETHERLANDS Nationality NETHERLAND	242,994.00	.-TL	24,299,400	PERSONALLY	İSMAİL ERGÜL SIGNATURE
			(off stock Exchange, October 2008)			
25	BRANDES INVESTMENT PARTNERS LP 401 K PLAN 11988 EL CAMINO REAL SUITE 500 SAN DIEGO CA 92130 USA Nationality UNITES STATES OF AMERICA	21,934.00	.-TL	2,193,400	PERSONALLY	İSMAİL ERGÜL SIGNATURE
			(off stock Exchange, February 2009)			
26	WEST VIRGINIA INVESTMENT MANAGEMENT BOARD 500 VIRGINIA ST EAST SUITE 200 CHARLESTON WV 25301 2164 USA Nationality UNITES STATES OF AMERICA	1,871,852.00	.-TL	187,185,200	PERSONALLY	İSMAİL ERGÜL SIGNATURE
			(stock Exchange, October 2008)			
27	ASSOCIATED BRITISH FOODS PENSION TRUSTEES LIMITED 50/51 RUSSELL SQUARE WC1B 4JU LONDON Nationality ENGLAND	480,000.00	.-TL	48,000,000	PERSONALLY	İSMAİL ERGÜL SIGNATURE
			(off stock Exchange, November 2009)			
28	O'SHAUGHNESSY GLOBALMASTER LTD. PO BOX 1234 GRAND CAYMAN KY1108 GRAND CAYMAN Nationality CAYMAN ISLANDS	4,096.00	.-TL	409,600	PERSONALLY	İSMAİL ERGÜL SIGNATURE
			(stock Exchange, January 2010)			
29	ARTEMIS INTERNATIONAL SICAV 3 RUE DANTIN 75002 PARIS FRANCE Nationality FRANCE	7,154.00	.-TL	715,400	PERSONALLY	SEDA KÖKTÜRK -
			(off stock Exchange, December 2009) (January 2010, February 2010, March 2010)			
30	EASTERN EUROPEAN EQUITY FUND 1540 BROADWAY 38TH FLOOR NY 10036 NEW YORK-USA Nationality UNITES STATES OF AMERICA	200,000.00	.-TL	20,000,000	PERSONALLY	HİKMET VUSLAT SÜMEN SIGNATURE
			(off stock Exchange, 18.06 2009)			
31	MASTER TRUST BANK OF JAPAN LTD RE MTBC400035147 40 WATER STREET BOSTON MA 02109 USA Nationality UNITES STATES OF AMERICA	53,120.00	.-TL	5,312,000	PERSONALLY	HİKMET VUSLAT SÜMEN SIGNATURE
			(off stock Exchange, 23,06 2009)			
32	CONSULTING GROUP CAPITAL MARKETS FUNDS EMERGING MA 222 DELAWARE AVE FL 7 WILMINGTON USA Nationality UNITES STATES OF AMERICA	44,599.00	.-TL	4,459,900	PERSONALLY	HİKMET VUSLAT SÜMEN SIGNATURE
			(off stock Exchange, 16,04 2009)			
33	RBC O'SHAUGHNESSY GLOBAL EQUITY FUND ROYAL TRUST TOWER PO BOX 7500 CANADA Nationality CANADA	327,330.00	.-TL	32,733,000	PERSONALLY	HİKMET VUSLAT SÜMEN SIGNATURE
			(off stock Exchange, 22,12 2009)			

**LIST OF ATTENDANTS OF THE 2009 ORDINARY GENERAL ASSEMBLY MEETING OF ARÇELİK ANONİM ŞİRKETİ HELD ON 17 MARCH 2010**

ORDER NO	NAME SURNAME/TITLE, NATIONALITY AND DOMICILE ADDRESS OF THE SHAREHOLDER	CAPITAL AMOUNT IN TL	NUMBER OF SHARES AND ACQUISITION METHOD (stock exchange or off stock Exchange)		REPRESENTATION METHOD PERSONALLY/BY PROXY	THE REPRESENTATIVE NAME SURNAME	SIGNATURE
			DATE				
34	ARTEMIS EUROPEAN GROWTH FUND AVENUE DES ARTS 35 KUNSTLAAN 1040 BRUSSELS BELGIUM Nationality ENGLAND	2,500,000.00	.-TL	250,000,000	PERSONALLY	HİKMET VUSLAT SÜMEN	SIGNATURE
				(Stock Exchange 10, 08 2009)			
35	RBS AS TRU OF ART AS TRU OF ART GLB GROWT F HSBC BANK A.Ş. AHİEVİRAN CAD. DEREBOYU SOK. NO:14 MASLAK 34398 İSTANBUL Nationality ENGLAND	482,000.00	.-TL	48,200,000	PERSONALLY	HİKMET VUSLAT SÜMEN	SIGNATURE
				(Stock Exchange 06, 11 2009)			
36	ARTEMIS INSTUTIONAL GLOBAL CAPITAL FUND HSBC BANK A.Ş. AHİEVİRAN CAD. DEREBOYU SOK.	1,110,000.00	.-TL	111,000,000	PERSONALLY	HİKMET VUSLAT SÜMEN	SIGNATURE

NO:14 MASLAK 34398 İSTANBUL  
Nationality ENGLAND

(Stock Exchange 06, 11 2009)

37	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM 400 P STREET SACRAMENTO CA USA Nationality UNITES STATES OF AMERICA	50,000.00	.-TL	5,000,000	PERSONALLY	BERNA YAZKAN	SIGNATURE
(off stock Exchange, 30.04. 2007)							
38	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM 400 P STREET SACRAMENTO CA USA Nationality UNITES STATES OF AMERICA	117,741.00	.-TL	11,774,100	PERSONALLY	BERNA YAZKAN	SIGNATURE
(off stock Exchange, 30.04.2007)							
39	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM 400 P STREET SACRAMENTO CA USA Nationality UNITES STATES OF AMERICA	672,768.00	.-TL	67,276,800	PERSONALLY	BERNA YAZKAN	SIGNATURE
(off stock Exchange, 30.04. 2007)							
40	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM 400 P STREET SACRAMENTO CA USA Nationality UNITES STATES OF AMERICA	1,529,018.00	.-TL	152,901,800	PERSONALLY	BERNA YAZKAN	SIGNATURE
(off stock Exchange, 30.04. 2007)							
41	MONETARY AUTHORITY OF SINGAPORE 10 SHENTON WAT MAS BUILDING SINGAPORE SINGAPORE Nationality SINGAPORE	110,864.00	.-TL	11,086,400	PERSONALLY	BERNA YAZKAN	SIGNATURE
(off stock Exchange, 18.09. 2006)							
42	STATE OF CONNECTICUT RETIREMENT PLANS AND TRUST FUND 55 ELM ST HARTFORD CT 06106 1773 USA Nationality UNITES STATES OF AMERICA	110,470.00	.-TL	11,047,000	PERSONALLY	BERNA YAZKAN	SIGNATURE
(off stock Exchange, 23.01. 2006)							
43	BRANDES EMERGING MARKETS EQUITY FUND 20 BAY ST SUITE 400 PO BOX 62 TOTONTO M5 J 2N8 CANADA Nationality CANADA	783,866.00	.-TL	78,386,600	PERSONALLY	BERNA YAZKAN	SIGNATURE
(off stock Exchange, 25. 02. 2008)							
44	SSGA EMERGING MARKETS FUND STATE STREET FINANCIAL CENTER ONE LINCOLN STREET 32 ND FLOOR BOSTON MA 02111 2900 USA Nationality UNITES STATES OF AMERICA	507,242.00	.-TL	50,724,200	PERSONALLY	BERNA YAZKAN	SIGNATURE
(off stock Exchange, 30. 01. 2006)							

LIST OF ATTENDANTS OF THE 2009 ORDINARY GENERAL ASSEMBLY MEETING OF ARÇELİK ANONİM ŞİRKETİ HELD ON 17 MARCH 2010

ORDER NO	NAME SURNAME/TITLE, NATIONALITY AND DOMICILE ADDRESS OF THE SHAREHOLDER	CAPITAL AMOUNT IN TL	NUMBER OF SHARES AND ACQUISITION METHOD (stock exchange or off stock Exchange)		REPRESENTATION METHOD PERSONALLY/BY PROXY	THE REPRESENTATIVE NAME SURNAME	SIGNATURE
			DATE				
45	TEACHERS RETIREMENT SYSTEM OF THE STATEOF ILLINOIS 2815 WEST WASHINGTON STREET SPR USA Nationality UNITES STATES OF AMERICA	39,380.00	.-TL	3,938,000		BERNA YAZKAN	SIGNATURE
(off stock Exchange, 09, 04 2009)							
46	TEACHERS RETIREMENT SYSTEM OF THE STATEOF ILLINOIS 2815 WEST WASHINGTON STREET SPR USA Nationality UNITES STATES OF AMERICA	263,534.00	.-TL	26,353,400		BERNA YAZKAN	SIGNATURE
(off stock Exchange, 09, 04 2009)							
47	SSM HEALTH CARE PORTFOLIO MANAGEMENT COMP. 477 N LINDBERGH BLVD ST LOUIS MO 63141 USA Nationality UNITES STATES OF AMERICA	145,118.00	.-TL	14,511,800		BERNA YAZKAN	SIGNATURE
(off stock Exchange, 08, 12 2006)							
48	JOHN HANCOCK FUNDS II INTERNATIONAL EQUITY INDEX FUND 601 CONGRESS STREET BOSTON MA 02110 USA Nationality UNITES STATES OF AMERICA	22.00	.-TL	2,200		BERNA YAZKAN	SIGNATURE
(off stock Exchange, 28. 04 .2006)							
49	HASAN NİHAT ÖZKAN KULOĞLU MAH.M.KOCAPAŞA SOK.NO:617	227.00	.-TL	22,700			SIGNATURE

BEYOĞLU-İSTANBUL  
Nationality Turkish Republic

(Stock Exchange 04, 04 2003)

50	MUSTAFA EROL ER KÜLTÜR MAH.HAREKET SİTESİ OTLUKBELİ SOK. NO:20 ETİLER BEŞİKTAŞ-İSTANBUL Nationality Turkish Republic	1.00	.-TL	100		SIGNATURE
51	NİLÜFER ER KÜLTÜR MAH.HAREKET SİTESİ OTLUKBELİ SOK. NO:20 ETİLER BEŞİKTAŞ-İSTANBUL Nationality Turkish Republic	1.00	.-TL	100		SIGNATURE
52	HÜSEYİN ÖZDEMİR BAYUR SOYAK YENİŞEHİR BAMBUR RESİDANCE D:85 ÇAKMAK ÜMRANIYE-İSTANBUL Nationality Turkish Republic	1.00	.-TL	100	(Stock Exchange 28. 02. 2007)	SIGNATURE
53	RİFAT AHMET SELÇUKER ETHEMEFENDİ CAD.ÇAMLIKÖŞK SOK.NO:141 D:19 ERENKÖY KADIKÖY-İSTANBUL Nationality Turkish Republic	259.00	.-TL	25,900		-
54	ORHAN AMCAOĞLU GÖZTEPE MAH.ÇEMENZAR SOK.NO:10 KADIKÖY-İSTANBUL Nationality Turkish Republic	1.00	.-TL	100		-

LIST OF ATTENDANTS OF THE 2009 ORDINARY GENERAL ASSEMBLY MEETING OF ARÇELİK ANONİM ŞİRKETİ HELD ON 17 MARCH 2010

ORDER NO	NAME SURNAME/TITLE, NATIONALITY AND DOMICILE ADDRESS OF THE SHAREHOLDER	CAPITAL AMOUNT IN TL	NUMBER OF SHARES AND ACQUISITION METHOD (stock exchange or off stock Exchange) DATE	REPRESENTATION METHOD PERSONALLY/BY PROXY	THE REPRESENTATIVE NAME SURNAME	SIGNATURE
55	HÜSEYİN HÜSNÜ ÖNGEN İETT SİTESİ BÜYÜK BLOK NO:46 ŞİŞLİ İSTANBUL Nationality Turkish Republic	59.18	.-TL	5,918	(Stock Exchange 06, 04 2009)	SIGNATURE
56	RİFAT EMRE AMCAOĞLU GÖZTEPE MAH.ÇEMENZAR SOK.NO:10 KADIKÖY-İSTANBUL Nationality Turkish Republic	1.00	.-TL	100	(Stock Exchange 02, 03 2010)	-
57	MEHMET URAL ALFAN HÜSEYİN PAŞA ÇIKMAZI IŞIK APT.NO:14/20 KIZILTOPRAK KADIKÖY-İSTANBUL Nationality Turkish Republic	1.00	.-TL	100	(Stock Exchange 02, 06 2003)	SIGNATURE
58	EROL GÜNEN 8.SOK. VIŞNEBİR MAH. NO:1 SARIYER İSTANBUL Nationality Turkish Republic	1.00	.-TL	100	(Stock Exchange 13, 01 2010)	-
59	BESAN DEMİREL ÇİLEK SOK.LALE APT.14 A-BLOK D:2 ERENKÖY KADIKÖY-İSTANBUL Nationality Turkish Republic	1,292.43	.-TL	129,243	(Stock Exchange 30, 12 2005)	SIGNATURE
60	BORYAD BORSA YATIRIMCILARI DERNEĞİ HALİT AĞA CAD. AKTEPE APT. NO:33/4 KADIKÖY İSTANBUL Nationality Turkish Republic	0.03	.-TL	3 PERSONALLY	ÜNAL KOÇER	SIGNATURE

MINISTRY OF INDUSTRY AND COMMERCE  
COMMISSIONER  
ARIF GÜLDANE

GENERAL ASSEMBLY  
CHAIRMAN OF THE COUNCIL  
DR.BÜLENT BULGURLU

CAPITAL OF THE COMPANY : 675,728,205  
TOTAL NUMBER OF SHARES : 67,572,820,500  
MINIMUM MEETING QUORUM :  
CURRENT MEETING QUORUM : TL 539256570,33  
PERSONALLY : TL 480665806,00  
BY PROXY : TL 58590764,33

VOTE-COLLECTOR  
FÜSUN COŞKUNER

VOTE-COLLECTOR  
MUSTAFA TÜRKAY TATAR

SECRETARY OF COUNCIL  
FATİH KEMAL EBİÇLİOĞLU

PARTNERSHIP AND CAPITAL STRUCTURE INDICATED IN THE LIST OF ATTENDANTS  
COMPLIES WITH THE SHARE LEDGER AND RECORDS.  
BOARD OF DIRECTORS

NAMES AND SIGNATURES OF THE MEMBERS OF THE BOARD OF DIRECTORS  
AND AUDITORS ATTENDING THE MEETING

BÜLENT BULGURLU VICE CHAIRMAN OF THE BOARD OF DIRECTORS

AKA GÜNDÜZ ÖZDEMİR-MEMBER OF THE BOARD OF DIRECTORS

LEVENT ÇAKIROĞLU- MEMBER OF THE BOARD OF DIRECTORS

İNANÇ KIRAZ-AUDITOR

SERKAN ÖZYURT-AUDITOR