

TURKISH RED CRESCENT

**SUPPORT TO TRANSITION TO
LABOR MARKET PROJECT (P171471)**

**WORLD BANK GRANT AGREEMENT
NO. TF0B7814**

REHBER
Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.
Turan Güneş Bulvarı Galip Erdem Caddesi No: 19
Yıldızözü (06550) Çankaya / ANKARA
Ticaret Sicil No: 270983 / 754 005 6265

IDENTIFICATION

PROJECT INFORMATION	
Project Name	Support to Transition to Labor Market Project
Location	Türkiye
Project No.	P171471
Implementing Partner	Turkish Red Crescent (TRC)
Auditor	Rehber Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.
Audit Period	01 January 2025 – 31 December 2025

INDEPENDENT AUDITOR'S OPINION**To the Management of the Turkish Red Crescent:**

We have audited the accompanying special purpose project financial statements of *Support To Transition To Labor Market Project* (the "Project") financed under the Grant Agreement No. TF0B7814 dated 05 May 2022, implemented by Turkish Red Crescent ("TRC" or Implementing Partner"), which comprise the Project's statement of financial position as at 31 December 2025, the summary of sources and uses of funds, summary of expenditure by activity, statement of expenditure ("SOE") and designated account statements for the year ended 31 December 2025 and a summary of significant accounting policies and other explanatory notes (collectively referred to as the "special purpose project financial statements").

Unqualified opinion

In our opinion,

- The accompanying special purpose financial statements of the Project for the year ended 31 December 2025 are prepared, in all material respects, in accordance with the World Bank's Guidelines.
- TRC, as of December 31, 2025 has complied with, in all material respects, the requirements of the Grant Agreement Numbered TF0B7814.
- With respect to SOEs, adequate supporting documentation has been maintained to support claims to the World Bank for reimbursement of expenditures incurred, and these expenditures are eligible for financing under the Grant Agreement Numbered TF0B7814.
- The internal control mechanism of the IP has complied with, in all material respects, the requirements of the Grant Agreement Numbered TF0B7814.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Special Purpose Project Financial Statements" section of this report. We are independent of the Turkish Red Crescent within the meaning of ethical requirements and have fulfilled our other responsibilities under those ethical requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unqualified opinion.

Basis of Accounting and Restriction on Distribution and Use

We draw attention to Note "2" to the special purpose project financial statements, which describes the basis of accounting. The special purpose project financial statements are prepared to assist the Project's management to comply with the financial reporting provisions of the Agreement, which requires the special purpose project financial statements to comply with the World Bank Guidelines.

As a result, the special purpose project financial statements may not be suitable for another purpose. This report is intended solely for use by the Project's management in reporting the information to TRC and International Bank for Reconstruction and Development. This report is not intended for the benefit of any other third parties and we accept no responsibility or liability to any party other than the Project's management in respect of the report. Should any third party take decisions based on the contents of the report, the responsibility for such decisions shall remain with those third parties.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Grant Agreement Numbered TF0B7814, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. Those charged with governance are responsible for overseeing the Turkish Red Crescent's financial reporting process.

Auditor's Responsibilities for the Audit of the Special Purpose Project Financial Statements

Our objectives are to obtain reasonable assurance about whether the special purpose project financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these special purpose project financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**REHBER BAĞIMSIZ DENETİM
VE YEMİNLİ MALİ MÜŞAVİRLİK A.Ş.**

REHBER
Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.
Turan Güneş Bulvarı Galip Erdem Caddesi No: 43
Yıldıztepe / Çankaya / ANKARA
Sicil No: 271100 / Mersis No: 0734005526600019

**Rehber Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.**

Turan Güneş Bulvarı Galip Erdem Caddesi No: 43 Çankaya / ANKARA

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AUDITED SPECIAL PURPOSE PROJECT FINANCIAL STATEMENTS (PFS)

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ANNEX-I: STATEMENT OF SOURCES AND USES OF FUNDS FOR THE AUDIT PERIOD

TURKISH RED CRESCENT SOCIETY
SUPPORT TO TRANSITION TO LABOR MARKET PROJECT
Grant No:TF0B7814
As of 31.12.2025 in EUR

		CUMULATIVE TO DATE				YEAR TO DATE		
SOURCES OF FUNDS	Note	Project Budget	ACTUAL	PLANNED	VARIANCE BETWEEN PLANNED AND ACTUAL	ACTUAL	PLANNED	VARIANCE BETWEEN PLANNED AND ACTUAL
World Bank Funds Grant No TF0B7814		14,000,000	11,644,838,67	9,432,337,88	-2,212,500,79			
1- Direct Payment			0					
2- Special Account			11,644,838,67					
a) Advance	8		2,212,500,79					
b) SOE procedures	5		9,432,337,88					
c) Summary Sheets			0					
Reimbursement of the overexchanged EUR amount to DA			0					
Overpaid Amount			0					
Deductions by intermediary bank			0					
Total Sources of Funds		14,000,000	11,644,838,67	9,432,337,88	-2,212,500,79			

TURKISH RED CRESCENT SUPPORT TO TRANSITION TO LABOR MARKET PROJECT (P171471)
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Special Purpose Project Financial Statements and Independent Auditor's Report
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				€		€		0	€	563.025,10	0
Component 2: CRM and Capacity Building				2.085.618,80	1.706.584,61	1.706.584,61		0		563.025,10	0
Recruitment of a Procurement Agent to carry out the Selection of Individuals to carry out TRC's project related activities				€ 36.809,81	€ 36.809,82	€ 36.809,82	€	-	€ -	€ -	-
Recruitment of a Consulting Firm for Refresher Technical Trainings for staff (Multiple contract/s)				€ 8.878,77	€ 6.857,67	€ 6.857,67	€	-	€ -	€ -	-
Recruitment of HQ staff to carry out TRC's project related activities (Multiple Contracts)				€ 1.594.987,98	€ 1.345.512,39	€ 1.345.512,39	€	-	€ 494.798,88	€ 494.798,88	-
Recruitment of a consulting firm for Financial and Operational Audit				€ 52.153,27	€ 29.399,68	€ 29.399,68	€	-	€ 17.246,41	€ 17.246,41	-
Recruitment of a consulting firm for Development of TRCS Livelihood Software					€ -	€ -	€	-	€ -	€ -	-
Recruitment of a consulting firm for Baseline Survey				€ 25.000,00	€ -	€ -	€	-	€ -	€ -	-
Recruitment of a consulting firm for Needs Assessment, Beneficiary Satisfaction Surveys and other studies (Multiple Contract/s)					€ -	€ -	€	-	€ -	€ -	-

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Recruitment of a consulting firm for Project tools: Impact analysis, livelihood reference document (Multiple Contract/s)	€ 70.500,00	€ 48.797,27	€ 48.797,27	€	-	€ 48.797,27	€ 48.797,27	€	-
Recruitment of a firm for Office Maintenance Service	€ 25.000,00	€ -	€ -	€	-	€ -	€ -	€	-
Organizational Services for Branch Capacity Building (Multiple contract/s)	€ -	€ -	€ -	€	-	€ -	€ -	€	-
Publishing-printing of posters, booklets, brochures etc. for Project visibility (Multiple Contract/s)	€ 19.064,46	€ 12.357,71	€ 12.357,71	€	-	€ -	€ -	€	-
Production of video films (Multiple Contract/s)	€ 8.799,05	€ 5.766,71	€ 5.766,71	€	-	€ -	€ -	€	-
Organizational Services for Informative Meetings/ Broad Outreach to Host Community and Refugees and etc. (Multiple Contract/s)	€ 35.196,18	€ 26.650,45	€ 26.650,45	€	-	€ -	€ -	€	-
Organizational Services for Coordination Meetings for field staff (Multiple contract/s)	€ 6.524,30	€ 4.706,84	€ 4.706,84	€	-	€ 2.182,54	€ 2.182,54	€	-
Organizational Services for Refresher Technical Trainings for staff (Multiple contract/s)	€ 54.541,03	€ 41.562,13	€ 41.562,13	€	-	€ -	€ -	€	-
Recruitment of a firm for CC Office Maintenance Service		€ -	€ -	€	-	€ -	€ -	€	-

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Purchase of Computers & Equipment (printer, projectors, camera, mobile phone and etc.) & Office Furniture for TRC HQ & selected Project Community Centers (in separate lots) (Multiple contract/s)	€ 148.163,95	€ 148.163,95	€ 148.163,95	€	-	€	€	€	-
OPERATIONAL COST									
TRCS HQ Support Staff	3.657.373,91	1.394.022,09	1.394.022,09	€ 148.163,95	0	528.310,74	528.310,74	€	0
TRCS Support Staff (Cleaner, Driver)	€ 94.364,22	€ 79.094,02	€ 79.094,02	€	-	€ 37.859,30	€ 37.859,30	€	-
TRCS Per Diems-Monthly CC Visits	€ 873.680,65	€ 654.244,52	€ 654.244,52	€	-	€ 265.033,62	€ 265.033,62	€	€ 0,00
TRCS Per Diems-CC staff (2 staff*9CC)	€ 1.947,95	€ 1.947,95	€ 1.947,95	€	-	€	€	€	-
TRCS Per Diem	€ 12.561,98	€ 12.592,78	€ 12.561,98	€	-€ 30,80	€	€	€	-
TRCS Travel Cost-Monthly CC Visits	€	€	€	€	-	€	€	€	-
TRCS Travel Cost-CC staff (2 staff*9CC)	€ 11.518,38	€ 11.518,38	€ 11.518,38	€	-	€	€	€	-
TRCS Travel Cost	€ 63.790,88	€ 63.760,08	€ 63.790,88	€	€ 30,80	€	€	€	-
TRCS Office Rent	€	€	€	€	-	€	€	€	-
TRCS Utilities (electricity, water, natural gas, security alarm system etc)	€ 76.988,08	€ 68.007,60	€ 68.007,60	€	-	€ 26.596,62	€ 26.596,62	€	-
TRCS Communication Cost (mobile, internet, cargo, phone etc.)	€ 14.449,98	€ 16.959,55	€ 16.959,55	€	-	€ 9.167,62	€ 9.167,62	€	-
TRCS Cafeteria Expense	€ 5.461,35	€ 4.058,43	€ 4.058,43	€	-	€ 2.575,03	€ 2.575,03	€	-
	€ 5.076,67	€ 3.643,67	€ 3.643,67	€	-	€ 1.887,10	€ 1.887,10	€	-

TRCS Cleaning Expense			€ 2.144,56	€ 3.005,72	€ 3.005,72	€	-	€ 2.511,16	€ 2.511,16	€	-
TRCS Stationery			€ 5.602,87	€ 4.593,80	€ 4.593,80	€	-	€ 2.290,93	€ 2.290,93	€	-
TRCS Vehicle Fuel			€ 24.194,83	€ 8.928,41	€ 8.928,41	€	-	€ 1.720,40	€ 1.720,40	€	-
TRCS Vehicle Maintenance and other cost (parking, washing etc.)			€ 36.514,47	€ 22.535,45	€ 22.535,45	€	-	€ 8.658,70	€ 8.658,70	€	-
TRCS Representation Expense			€ 3.189,97	€ 1.135,00	€ 1.135,00	€	-	€ 224,57	€ 224,57	€	-
TRCS Translation			€ 4.988,86	€ 1.657,95	€ 1.657,95	€	-	€ 456,12	€ 456,12	€	-
TRCS CC Rent			€ 201.005,28	€ 162.594,31	€ 162.594,31	€	-	€ 66.387,83	€ 66.387,83	€	-
TRCS CC Utilities (electricity, water, natural gas, security alarm system etc)			€ 106.049,71	€ 51.258,65	€ 51.258,65	€	-	€ 22.883,99	€ 22.883,99	€	-
TRCS CC Communication Cost (mobile, internet, cargo, phone etc.)			€ 30.348,68	€ 15.971,67	€ 15.971,67	€	-	€ 5.998,65	€ 5.998,65	€	-
TRCS CC Cafeteria Expense			€ 27.036,54	€ 18.811,91	€ 18.811,91	€	-	€ 6.769,57	€ 6.769,57	€	-
TRCS CC Cleaning Expense			€ 22.168,00	€ 11.343,81	€ 11.343,81	€	-	€ 4.121,63	€ 4.121,63	€	-
TRCS CC Stationery			€ 54.647,48	€ 34.898,70	€ 34.898,70	€	-	€ 10.996,39	€ 10.996,39	€	-
TRCS CC Vehicle Fuel			€ 82.977,23	€ 32.049,58	€ 32.049,58	€	-	€ 9.985,79	€ 9.985,79	€	-
TRCS CC Vehicle Maintenance and other cost (parking, washing etc.)			€ 102.613,63	€ 51.439,25	€ 51.439,25	€	-	€ 19.660,54	€ 19.660,54	€	-
TRCS CC Representation Expense			€ 53.081,44	€ 12.030,62	€ 12.030,62	€	-	€ 3.494,69	€ 3.494,69	€	-

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TRCS Travel Cost (Perdiem, accomodation, transportation etc.)		€ 57.248,73	€ 20.025,61	€ 20.025,61	€	-	€ 10.630,08	€	-
TRC CC Travel Cost (Perdiem, accomodation, transportation etc.)		€ 58.738,36	€ 19.722,41	€ 19.722,41	€	-	€ 5.327,67	€	-
TRCS CC Office Maintenance		€ 28.089,53	€ 6.162,25	€ 6.162,25	€	-	€ 3.072,73	€	-
Mobile Office Vehicle		€ 979.301,00	€	€	€	-	€	€	-
Reserve		€ 592.592,59	€	€	€	-	€	€	-
TRCS Minor Internal Renovation and/or Refurbishment Works		€ 25.000,00	€	€	€	-	€	€	-
TRCS CC Minor Internal Renovation and/or Refurbishment Works		€	€	€	€	-	€	€	-
Intermediary Bank Costs		€ 30,00	€ 30,00	€ 30,00	€	-	€	€	-
TOTAL		14.000.000,00	9.432.337,88	9.432.337,88	0	0	3.587.634,35	3.587.634,35	0

ANNEX -II: DESIGNATED ACCOUNT STATEMENT

SUPPORT TO TRANSITION TO LABOR MARKET PROJECT
Grant No:TF0B7814 STATEMENT OF SPECIAL ACCOUNT
(IBAN NO: TR570001500158048021574158) As of 31.12.2025
in EUR

DESIGNATED ACCOUNT STATEMENT

Opening balance as of the beginning of the quarter		2.131.568,15
Cumulative unexplained discrepancy from prior periods	0,00	
Advance received from Grant Account during the quarter (Replenishment)	867.292,52	
Vakif Bank	867.292,52	
Intermediate Bank	0,00	
Refunds to Loan Account from Designated Account during the quarter (-)		
Amount advanced to Designated Account		2.998.860,67
Designated Account closing balance as of the end of the quarter		2.212.500,79
Amount of eligible expenditures paid during the quarter	786.359,88	
Service or other charges to Designated Account during the quarter	0,00	
Refunds to Designated Account during the quarter (-)	0,00	
Total advance accounted for during the quarter		786.359,88
Discrepancy to be explained		0,00

DESIGNATED ACCOUNT RECONCILIATION (IF ANY)

Discrepancy to be explained (*)		0,00
Service fee by intermediary bank (from GA to DA)	0,00	
Refunds to Designated Account during the quarter (-)	0,00	
Deposit to Agent Bank from the Designated Account	0,00	
Expenditures claimed by Agent Bank for the quarter	0,00	
Other (explain)*	0,00	
Unspent balance of Agent Bank deposits for the quarter		0,00
Total Discrepancy Explained		0,00
Unexplained Discrepancy		0,00

ANNEX -III: SUMMARY OF SUMMARY REPORTS AND SOEs

TURKISH RED CRESCENT SOCIETY
SUPPORT TO TRANSITION TO LABOR MARKET PROJECT
Grant No:TF0B7814
SUMMARY OF SUMMARY REPORTS AND SOEs
As of 31.12.2025 (EUR)

Application No	Expenditure Dates	Expenditure Category (1)	Value Date	Total
1	DA-A	5.844.703,53		7.844.036,22
2	DA-A			
3	DA-A	01.01.2025-31.03.2025	1.122.577,66	
4	DA-A		18.02.2025	1.000.667,31
5	DA-A	01.04.2025-30.06.2025	811.404,29	
6	DA-A		23.05.2025	1.121.438,33
7	DA-A	01.7.2025-31.09.2025	867.292,52	
8	DA-A		22.08.2025	811.404,29
9	DA-A	01.10.2025-31.12.2025	786.359,88	
10	DA-A		17.11.2025	867.292,52
	TOTAL EXPENDITURE AMOUNT	9.432.337,88	TOTAL GRANT DISBURSED	11.644.838,67

(1) Goods, Consulting services, non-consulting services including audits, Training and Workshops, Operating Costs

Summary Report method was not used for the project.

ANNEX IV: STATEMENT OF EXPENDITURE BY ACTIVITIES FOR THE AUDIT PERIOD

TURKISH RED CRESCENT SOCIETY	
SUPPORT TO TRANSITION TO LABOR MARKET PROJECT	
PROJECT USES OF FUNDS BY DISBURSEMENT COMPONENT	
Grant No:TF0B7814 As of 31.12.2025 in EUR	

	PROJECT LIFE	CUMULATIVE TO DATE			YEAR TO DATE		
		ACTUAL	PLANNED	VARIANCE BETWEEN PLANNED AND ACTUAL	ACTUAL	PLANNED	VARIANCE BETWEEN PLANNED AND ACTUAL
	Grant Allocation						
Component 1: Support for intermediation, counseling services and employment support for people under temporary and international protection and Turkish Citizens	8.257.007,30	6.331.731,18	6.331.731,18	0,00	2.496.298,51	2.496.298,51	0,00
Recruitment of field staff to carry out TRC's project related activities	€ 7.434.970,35	€ 5.904.123,50	€ 5.904.123,50	€ 0,00	€ 2.346.370,68	€ 2.346.370,68	€ -
Recruitment of a Consulting Firm for the Design/Preparation of Training Modules for Soft Skills Trainings		€ -	€ -	€ -	€ -	€ -	€ -

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Purchase of Examination & Certification & Tot services for Turkish Language Trainings	€	650.769,48	€	342.231,24	€	342.231,24	€	-	€	149.927,84	€	-
Procurement of consulting firm for inventory development for beneficiaries (Multiple Contract/s)	€	43.956,04	€	43.956,04	€	43.956,04	€	-	€	-	€	-
Organizational Services for Livelihood meetings and workshops with stakeholders (Multiple contract/s)	€	40.566,61	€	40.566,61	€	40.566,61	€	-	€	-	€	-
Purchase of Goods for Turkish Language Trainings	€	86.744,82	€	853,78	€	853,78	€	-	€	-	€	-
Component 2: CRM and Capacity Building		2.085.618,80		1.706.584,61		1.706.584,61		0,00		563.025,10		0,00
Recruitment of a Procurement Agent to carry out the Selection of Individuals to carry out TRC's project related activities	€	36.809,81	€	36.809,82	€	36.809,82	€	-	€	-	€	-
Recruitment of a Consulting Firm for Refresher Technical Trainings for staff (Multiple contract/s)	€	8.878,77	€	6.857,67	€	6.857,67	€	-	€	-	€	-
Recruitment of HQ staff to carry out TRC's project related activities (Multiple Contracts)	€	1.594.987,98	€	1.345.512,39	€	1.345.512,39	€	-	€	494.798,88	€	-
Recruitment of a consulting firm for Financial and Operational Audit	€	52.153,27	€	29.399,68	€	29.399,68	€	-	€	17.246,41	€	-
Recruitment of a consulting firm for Development of TRCS Livelihood Software	€	-	€	-	€	-	€	-	€	-	€	-
Recruitment of a consulting firm for Baseline Survey	€	25.000,00	€	-	€	-	€	-	€	-	€	-

REHBER
Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.
Turan Güneş Bulvarı Galip Erdem Caddesi No: 4
Yüközü/Beşiktaş/İstanbul - ANKARA
Tic. Sic. No: 270950
Vergi No: 3450000000000000
Mühür

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[illegible]

Prepared as of 22.05.2026 for the Project Close Period of 31 December 2025

[illegible]

BİREKLER
Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.
Tuzan Güneş Bulvarı Galip Erdem Caddesi No: 6
Yıldırım (08550) Çankaya / ANKARA
Sahipler: Jülide Sahinler Tel: 0312 999 9999

TRCS Vehicle Maintenance and other cost (parking, washing etc.)	€	36.514,47	€	22.535,45	€	22.535,45	€	-	€	8.658,70	€	8.658,70	€	-
TRCS Representation Expense	€	3.189,97	€	1.135,00	€	1.135,00	€	-	€	224,57	€	224,57	€	-
TRCS Translation	€	4.988,86	€	1.657,95	€	1.657,95	€	-	€	456,12	€	456,12	€	-
TRCS CC Rent	€	201.005,28	€	162.594,31	€	162.594,31	€	-	€	66.387,83	€	66.387,83	€	-
TRCS CC Utilities (electricity, water, natural gas, security alarm system etc)	€	106.049,71	€	51.258,65	€	51.258,65	€	-	€	22.883,99	€	22.883,99	€	-
TRCS CC Communication Cost (mobile, internet, cargo, phone etc.)	€	30.348,68	€	15.971,67	€	15.971,67	€	-	€	5.998,65	€	5.998,65	€	-
TRCS CC Cafeteria Expense	€	27.036,54	€	18.811,91	€	18.811,91	€	-	€	6.769,57	€	6.769,57	€	-
TRCS CC Cleaning Expense	€	22.168,00	€	11.343,81	€	11.343,81	€	-	€	4.121,63	€	4.121,63	€	-
TRCS CC Stationery	€	54.647,48	€	34.898,70	€	34.898,70	€	-	€	10.996,39	€	10.996,39	€	-
TRCS CC Vehicle Fuel	€	82.977,23	€	32.049,58	€	32.049,58	€	-	€	9.985,79	€	9.985,79	€	-
TRCS CC Vehicle Maintenance and other cost (parking, washing etc.)	€	102.613,63	€	51.439,25	€	51.439,25	€	-	€	19.660,54	€	19.660,54	€	-
TRCS CC Representation Expense	€	53.081,44	€	12.030,62	€	12.030,62	€	-	€	3.494,69	€	3.494,69	€	-
TRCS Travel Cost (Perdiem, accomodation, transportation etc.)	€	57.248,73	€	20.025,61	€	20.025,61	€	-	€	10.630,08	€	10.630,08	€	-
TRC CC Travel Cost (Perdiem, accomodation, transportation etc.)	€	58.738,36	€	19.722,41	€	19.722,41	€	-	€	5.327,67	€	5.327,67	€	-
TRCS CC Office Maintenance	€	28.089,53	€	6.162,25	€	6.162,25	€	-	€	3.072,73	€	3.072,73	€	-
Mobile Office Vehicle	€	979.301,00	€	-	€	-	€	-	€	-	€	-	€	-

TURKISH RED CRESCENT SUPPORT TO TRANSITION TO LABOR MARKET PROJECT (P17471)
 WORLD BANK GRANT AGREEMENT NO. TF0B7814
 Special Purpose Project Financial Statements and Independent Auditor's Report
 Prepared as of 22.05.2026 For the Project Close Period of 31 December 2025

Reserve	€ 592.592,59	€ -	€ -	€ -	€ -	€ -	€ -	-	€ -
TRCS Minor Internal Renovation and/or Refurbishment Works	€ 25.000,00	€ -	€ -	€ -	€ -	€ -	€ -	-	€ -
TRCS CC Minor Internal Renovation and/or Refurbishment Works	€ -	€ -	€ -	€ -	€ -	€ -	€ -	-	€ -
Intermediary Bank Costs	€ 30,00	€ 30,00	€ 30,00	€ 30,00	€ -	€ -	€ -	-	€ -
TOTAL	14.000.000,00	9.432.337,88	9.432.337,88	0,00	3.587.634,35	3.587.634,35	3.587.634,35	0,00	0,00

REHBER
Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.
Turan Güneş Bulvarı Galip Ersoy Caddesi No: 19
Yıldırımtepe (08550) Çankaya / ANKARA
Sektör: 085 0063

ANNEX -V: AUDITED BALANCE SHEET

TURKISH RED CRESCENT SOCIETY
SUPPORT TO TRANSITION TO LABOR MARKET PROJECT
Grant No:TF0B7814
PROJECT BALANCE SHEET
As of 31.12.2025
in EUR

	NOTES	31.12.2025
ASSETS		2.212.500,79
Designated Account (DA)	8	2.212.500,79
Receivable (fazla/gereksiz ödeme)	9	0,00
PROJECT DISBURSEMENTS		9.432.337,88
Goods, Consulting services, non-consulting services including audits, Training and Workshops, Operating Costs		9.432.337,88
Refunds to DA		0,00
TOTAL ASSETS AND PROJECT DISBURSEMENTS		11.644.838,67
LIABILITIES		0,00
Payables to Contractors (Retention Money- if any)		0,00
PROJECT FUNDS		11.644.838,67
Grant		11.644.838,67
Beneficiary Contribution (if any)		0,00
Other Funds		0,00
TOTAL LIABILITIES AND PROJECT FUNDS		11.644.838,67

VAKIF BANK
ANKARA

TÜRKİYE KIZILAY DERNEĞİ (Proje No: P171471) Proje Finansal Tabloları özel denetim (special purpose audit) hizmetleri **REHBER BAĞIMSIZ DENETİM VE YEMİNLİ MALİ MÜŞAVİRLİK A.Ş.** tarafından yürütülmektedir.

- a) Nezdinizdeki vadeli vadesiz cari hesabımız,
- b) Dönemde elde ettiğimiz avanslar ve faiz gelirlerimiz, (varsa)
- c) Nezdinizdeki kredi hesaplarımız, (varsa)
- d) Nezdinizde saklanan Menkul Kıymet portföyümüz, (varsa)
- e) İthalat Akreditiflerimiz, (varsa)
- f) Kurumumuz lehine verdiğiniz teminat mektuplarının, (varsa)

31.12.2025 tarihleri itibariyle Proje No: P171471 özel hesap bakiyelerinin, vadelerini, faiz ve itfa planlarını, mevduat hesapları üzerinde herhangi bir kısıtlama (blokaj) olup olmadığını, direkt geri ödeme ve varsa miktarını, yazılı olarak doğrudan doğruya adı geçen denetim firmasının aşağıdaki adresine bildirilmesini rica ederiz.

Saygılarımızla,

Yetkili İmzalar

VAKIF BANK, TÜRKİYE

Adres:

**REHBER BAĞIMSIZ DENETİM VE
YEMİNLİ MALİ MÜŞAVİRLİK A.Ş.**

Turan Güneş Bulvarı Galip Erdem Caddesi No:43 Yıldızevler Oran-Çankaya / ANKARA

Tel : (0312) 490 61 62 pbx

Fax: (0312) 490 61 64

Email: info@rehberconsulting.com

EKLER:

- Vadeli Vadesiz Hesap Teyit Föyü
- Kredi Bakiyeleri Teyit Föyü
- Menkul Kıymet Portföy Föyü
- İthalat Akreditifleri Föyü
- Takas Hesapları Teyit Föyü
- Kiralık Kasa Föyü

TÜRKİYE KIZILAY DERNEĞİ (Proje No: P171471) 31.12.2025 TARİHİ İTİBARIYLA MEVDUAT HESAP BAKİYELERİ

HESAP TÜRÜ	HESAP NO.	DÖVİZ CİNSİ	VADE	FAİZ ORANI %	BAKİYE	MEVCUT TEMİNATLAR
AÇIK KREDİ						
SENET MUK. AVANS KREDİSİ						
DİĞER TEMİNAT MUT. KRD. (TEMİNAT CİNSİ)						
TEMİNAT MEKTUBU (AÇIK/KAPALI)						
ORTA VADELİ YATIRIM KREDİSİ						
ORTA VADELİ KREDİ						
UZUN VADELİ KREDİ						

BANKA/YETKİLİ İMZALAR

TÜRKİYE KIZILAY DERNEĞİ
Genel Müdürlük
İstanbul

TÜRKİYE KIZILAY DERNEĞİ (Proje No: P171471) 31.12.2025 TARİHİ İTİBARIYLA MEVDUAT HESAP BAKİYELERİ

HESAP TÜRÜ	REPO I	REPO II	REPO III	REPO IV
MENKUL KIYMET TÜRÜ				
NOMİNAL DEĞERİ				
İŞLEM TARİHİ				
ALİŞ/SATIŞ TUTARI				
GERİ ALİŞ/SATIŞ TUTARI				
FAİZ ORANI				
GERİ ALİŞ/SATIŞ TARİHİ				
MENKUL KIYMET SAKLAMA MERKEZİ (BANKA/ARACI KURUM)				

BANKA/YETKİLİ İMZALAR

Kurum İçi Sınırsız Kullanım / Kişisel Veri

TÜRKİYE KIZILAY DERNEĞİ (Proje No: P171471) 31.12.2025 TARİHİ İTİBARI İLE MEVDUAT HESAP BAKİYELERİ

DÜZENLEME TARİHİ	TUTARI	KEŞİDECI AD-SOYAD / UNVANI	MUHATAP BANKA	ÇEK SERİ NUMARASI

BANKA/YETKİLİ İMZALAR

Kurum İçi Sınırsız Kullanım / Kişisel Veri

TÜRKİYE KIZILAY DERNEĞİ (Proje No: P171471) 31.12.2025 TARİHİ İTİBARIYLA MEVDUAT HESAP BAKİYELERİ

AÇILIŞ TARİHİ	ADET	SERİ NUMARASI
22.08.2022		

BANKA/YETKİLİ İMZALAR

Kurum İçi Sınırsız Kullanım / Kişisel Veri

Ankara, 09/06/2026

VAKIF BANK
ANKARA

TURKISH RED CRESCENT (Project No: P171471) Project Financial Statements special purpose audit services are carried out by REHBER INDEPENDENT AUDITING AND CHARTERED ACCOUNTANTS INC.

As of 31.12.2025, we kindly request you to inform us about the following items of the special account (Project no: P171471), their special account balances, maturities, interest (if any) and repayment plans (if any), direct reimbursements, and whether any restriction (blockage) on the deposit exists or not (if any, their amounts),

- Our deposit/current account under your possession,
- Our interest income gained and advances in the period, (if any)
- Credit accounts under your possession, (if any)
- Our security portfolio reserved under your possession
- Our import credits, (if any)
- Our letters of guarantee under your possession, (if any)

The information should be sent to the following address of the auditing firm directly.

Best Regards,

Authorized Signatures

VAKIF BANK, TURKIYE

Address:

**REHBER INDEPENDENT AUDITING AND
CHARTERED ACCOUNTANTS INC.**

Turan Güneş Bulvarı Galip Erdem Caddesi No:43 Yıldızevler Oran-Çankaya / ANKARA

Phone Number : +90 (312) 490 61 62 pbx

Fax : +90 (312) 490 61 64

Email: info@rehberconsulting.com

ANNEXES:

- Leaf Of Confirmation for Deposit/Current Accounts Confirmation Sheet
- Loan Balances Confirmation Sheet
- Security Portfolio Sheet
- Import Credits Sheet
- Clearing Accounts Confirmation Sheet
- Safe Deposit Box Sheet

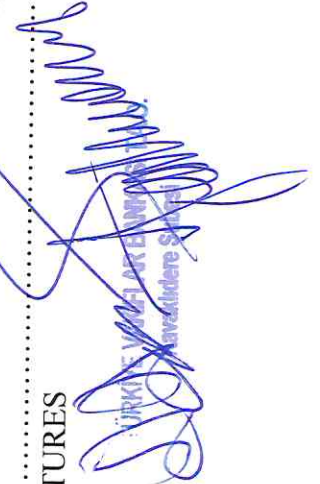
AS OF 31.12.2025

ACCOUNT TYPE	ACCOUNT I	ACCOUNT II	ACCOUNT III	ACCOUNT IV
TYPE OF DEPOSIT	CURRENT ACCOUNT			
ACCOUNT NUMBER	00158048021574158			
MONETARY UNIT	EUR			
EFFECTIVE DATE	-			
MATURITY DATE	-			
MEDIUM TERM CREDIT	-			
INTEREST RATE	-			
DEBIT-CREDIT BALANCE	2.212.500,79 EUR			

• The ones for those have authority to withdrawal and signing the cheques and the authorized ones to open and close a bank account

• If any, the restrictions on using the accounts or special agreements (Blocked amounts, reasons , etc.)

BANK/AUTHORIZED SIGNATURES



Kurum İçi Sınırsız Kullanım / Kişisel Veri

AS OF 31.12.2025

ACCOUNT TYPE	ACCOUNT NUMBER	MONETARY TYPE	MATURITY	INTEREST RATE	BALANCE	ACTUAL GUARANTEES
OPEN CREDIT						
SINGLE CREDIT AGAINST BILL						
CREDIT AGAINST OTHER GUARANTEE (GUARANTEE TYPE)						
LETTER OF GUARANTEE (UNCOLLATERALIZED /COLLATERALISED)						
MEDIUM TERM INVESTMENT LOAN						
MEDIUM TERM LOAN						
LONG TERM LOAN						

BANK/AUTHORIZED SIGNATURES

AS OF 31.12.2025

[illegible]

BANK/AUTHORIZED SIGNATURES

Kurum İçi Sınırsız Kullanım / Kişisel Veri

Türkiye Vakıflar Bankası T.A.O.
Genel Müdürlük

Mersis Numarası: 0922003497000017
Finanskent Mahallesi Finans Caddesi No: 40/1
Ümraniye/İSTANBUL

T (0850) 222 0 724
F (0216) 724 39 09
www.vakifbank.com.tr

AS OF 31.12.2025

LETTER OF CREDIT NUMBER	MATURITY	EXCHANGE AMOUNT	ACTUAL PART	GENRE	COUNTRY	SUBJECT

BANK/AUTHORIZED SIGNATURES

Kurum İçi Sınırsız Kullanım / Kişisel Veri

AS OF 31.12.2025

DATE OF ISSUE	AMOUNT	DRAWER NAME- SURNAME/TITLE	DRAWEE BANK	SERIAL NUMBER OF CHEQUES

BANK/AUTHORIZED SIGNATURES


ÜMRANİYE VAKIFLAR BANKASI A.Ş.
Kurum İçi Sınırsız Kullanım / Kişisel Veri

AS OF 31.12.2025	OPENING DATE	NUMBER	SERIAL NUMBER
	22.08.2022		
BANK/AUTHORIZED SIGNATURES  TÜRKİYE VAKIFLAR BANKASI T.A.O. Genel Müdürlük			

Kurum İçi Sınırsız Kullanım / Kişisel Veri

Türkiye Vakıflar Bankası T.A.O.
Genel Müdürlük

Mersis Numarası: 0922003497000017
Finanskent Mahallesi Finans Caddesi No: 40/1
Ümraniye/İSTANBUL

T (0850) 222 0 724
F (0216) 724 39 09
www.vakifbank.com.tr

Duran varlık	Masraf hesap tayini için PYP ögesi	Masraf yeri	Amortisman anahat aralığı	Duran varlık tanımı	Miktar	Kum. SA değeri	Para birimi	Aktifleştirme tarihi	Normal amortisman
2550000069934	P00598	1070060007	Z001	DİZÜSTÜ BİLGİSAYAR İ5 İŞLEMCI ACER TRAVELMATE	1	16.900,00	TRY	18.04.2023	1.04.2023
2550000069935	P00598	1070060001	Z001	DİZÜSTÜ BİLGİSAYAR İ5 İŞLEMCI ACER TRAVELMATE	1	16.900,00	TRY	18.04.2023	1.04.2023
2550000069936	P00598	1070060001	Z001	DİZÜSTÜ BİLGİSAYAR İ5 İŞLEMCI ACER TRAVELMATE	1	16.900,00	TRY	18.04.2023	1.04.2023
2550000069937	P00598	1070060003	Z001	DİZÜSTÜ BİLGİSAYAR İ5 İŞLEMCI ACER TRAVELMATE	1	16.900,00	TRY	18.04.2023	1.04.2023
2550000069938	P00598	1070060007	Z001	DİZÜSTÜ BİLGİSAYAR İ5 İŞLEMCI ACER TRAVELMATE	1	16.900,00	TRY	18.04.2023	1.04.2023
2550000069939	P00598	1070060010	Z001	DİZÜSTÜ BİLGİSAYAR İ5 İŞLEMCI ACER TRAVELMATE	1	16.900,00	TRY	18.04.2023	1.04.2023
2550000069940	P00598	1070060003	Z001	DİZÜSTÜ BİLGİSAYAR İ5 İŞLEMCI ACER TRAVELMATE	1	16.900,00	TRY	18.04.2023	1.04.2023
2550000069941	P00598	1070060005	Z001	DİZÜSTÜ BİLGİSAYAR İ5 İŞLEMCI ACER TRAVELMATE	1	16.900,00	TRY	18.04.2023	1.04.2023
2550000069942	P00598	1070060001	Z001	DİZÜSTÜ BİLGİSAYAR İ5 İŞLEMCI ACER TRAVELMATE	1	16.900,00	TRY	18.04.2023	1.04.2023
2550000069943	P00598	1070060001	Z001	DİZÜSTÜ BİLGİSAYAR İ5 İŞLEMCI ACER TRAVELMATE	1	16.900,00	TRY	18.04.2023	1.04.2023
2550000069944	P00598	1070060020	Z001	DİZÜSTÜ BİLGİSAYAR İ7 İŞLEMCI HP 245 G9 6Q8M4ES	1	17.500,00	TRY	18.04.2023	1.04.2023
2550000069945	P00598	1070060001	Z001	MONİTÖR ACER 21.5" V227QBBI	1	17.500,00	TRY	18.04.2023	1.04.2023
2550000069946	P00598	1070060001	Z001	MONİTÖR ACER 21.5" V227QBBI	1	2.450,00	TRY	18.04.2023	1.04.2023
2550000069947	P00598	1070060001	Z001	MONİTÖR ACER 21.5" V227QBBI	1	2.450,00	TRY	18.04.2023	1.04.2023
2550000069948	P00598	1070060001	Z001	MONİTÖR ACER 21.5" V227QBBI	1	2.450,00	TRY	18.04.2023	1.04.2023
2550000069949	P00598	1070060001	Z001	MONİTÖR ACER 21.5" V227QBBI	1	2.450,00	TRY	18.04.2023	1.04.2023
2550000069950	P00598	1070060001	Z001	MONİTÖR ACER 21.5" V227QBBI	1	2.450,00	TRY	18.04.2023	1.04.2023
2550000069951	P00598	1070060001	Z001	MONİTÖR ACER 21.5" V227QBBI	1	2.450,00	TRY	18.04.2023	1.04.2023
2550000069952	P00598	1070060001	Z001	MONİTÖR ACER 21.5" V227QBBI	1	2.450,00	TRY	18.04.2023	1.04.2023
2550000069953	P00598	1070060001	Z001	MONİTÖR ACER 21.5" V227QBBI	1	2.450,00	TRY	18.04.2023	1.04.2023
2550000069954	P00598	1070060001	Z001	MONİTÖR ACER 21.5" V227QBBI	1	2.450,00	TRY	18.04.2023	1.04.2023
2550000069955	P00598	1070060006	Z001	CEP TELEFONU SAMSUNG GALAXY M33	1	2.450,00	TRY	18.04.2023	1.04.2023
2550000069956	P00598	1070060007	Z001	CEP TELEFONU SAMSUNG GALAXY M33	1	10.000,00	TRY	18.04.2023	1.04.2023
2550000069957	P00598	1070060003	Z001	CEP TELEFONU SAMSUNG GALAXY M33	1	10.000,00	TRY	18.04.2023	1.04.2023
2550000069958	P00598	1070060001	Z001	CEP TELEFONU SAMSUNG GALAXY M33	1	10.000,00	TRY	18.04.2023	1.04.2023
2550000069959	P00598	1070060009	Z001	CEP TELEFONU SAMSUNG GALAXY M33	1	10.000,00	TRY	18.04.2023	1.04.2023
2550000069960	P00598	1070060007	Z001	CEP TELEFONU SAMSUNG GALAXY M33	1	10.000,00	TRY	18.04.2023	1.04.2023
2550000069961	P00598	1070060017	Z001	CEP TELEFONU SAMSUNG GALAXY M33	1	10.000,00	TRY	18.04.2023	1.04.2023
2550000069962	P00598	1070060001	Z001	CEP TELEFONU SAMSUNG GALAXY M33	1	10.000,00	TRY	18.04.2023	1.04.2023
2550000069963	P00598	1070060001	Z001	CEP TELEFONU SAMSUNG GALAXY M33	1	10.000,00	TRY	18.04.2023	1.04.2023
2550000069964	P00598	1070060001	Z001	CEP TELEFONU SAMSUNG GALAXY M33	1	10.000,00	TRY	18.04.2023	1.04.2023
2550000069965	P00598	1070060003	Z001	CEP TELEFONU SAMSUNG GALAXY M33	1	10.000,00	TRY	18.04.2023	1.04.2023
2550000069966	P00598	1070060005	Z001	CEP TELEFONU SAMSUNG GALAXY M33	1	10.000,00	TRY	18.04.2023	1.04.2023
2550000069967	P00598	1070060001	Z001	CEP TELEFONU SAMSUNG GALAXY M33	1	10.000,00	TRY	18.04.2023	1.04.2023
2550000069968	P00598	1070060003	Z001	CEP TELEFONU SAMSUNG GALAXY M33	1	10.000,00	TRY	18.04.2023	1.04.2023
2550000069969	P00598	1070060009	Z001	CEP TELEFONU SAMSUNG GALAXY M33	1	10.000,00	TRY	18.04.2023	1.04.2023
2550000069995	P00598	1070060001	Z001	CEP TELEFONU SAMSUNG GALAXY M33	1	10.000,00	TRY	18.04.2023	1.04.2023
2550000069996	P00598	1070060007	Z001	YAZICI BROTHER MFC-L8690CDW	1	22.500,00	TRY	18.04.2023	1.04.2023
2550000069997	P00598	1070060017	Z001	PROJEKSİYON OPTOMA EH400	1	22.500,00	TRY	18.04.2023	1.04.2023
2550000069998	P00598	1070060017	Z001	PROJEKSİYON OPTOMA EH400	1	19.500,00	TRY	18.04.2023	1.04.2023
2550000069999	P00598	1070060009	Z001	PROJEKSİYON OPTOMA EH400	1	19.500,00	TRY	18.04.2023	1.04.2023
255000070000	P00598	1070060009	Z001	PROJEKSİYON OPTOMA EH400	1	19.500,00	TRY	18.04.2023	1.04.2023
255000070001	P00598	1070060013	Z001	PROJEKSİYON OPTOMA EH400	1	19.500,00	TRY	18.04.2023	1.04.2023

Başmısız Denetim ve Yeminli Mali Müşavirlik A.Ş.
Ticaret Sicil No: 265501 - Ankara
Yatırım Gineşi Bulvarı Galip Erdem Çarşısı No: 1
Yıldırımtepe - 06550 - Çankaya - ANKARA
Sicil No: 265501 - Ankara

Hüseyin KAYALP
İdari Hizmetler Koordinatörü

Destek Hizmetleri Yrd.

255000070002	P00598	1070060013	Z001	PROJEKSİYON OPTOMA EH400	1	19.500,00 TRY	18.04.2023	1.04.2023
255000070003	P00598	1070060013	Z001	PROJEKSİYON OPTOMA EH400	1	19.500,00 TRY	18.04.2023	1.04.2023
255000070004	P00598	1070060003	Z001	PROJEKSİYON OPTOMA EH400	1	19.500,00 TRY	18.04.2023	1.04.2023
255000070005	P00598	1070060008	Z001	PROJEKSİYON OPTOMA EH400	1	19.500,00 TRY	18.04.2023	1.04.2023
255000070006	P00598	1070060006	Z001	PROJEKSİYON OPTOMA EH400	1	19.500,00 TRY	18.04.2023	1.04.2023
255000070007	P00598	1070060006	Z001	PROJEKSİYON OPTOMA EH400	1	19.500,00 TRY	18.04.2023	1.04.2023
255000070008	P00598	1070060006	Z001	PROJEKSİYON OPTOMA EH400	1	19.500,00 TRY	18.04.2023	1.04.2023
255000070009	P00598	1070060007	Z001	PROJEKSİYON OPTOMA EH400	1	19.500,00 TRY	18.04.2023	1.04.2023
255000070010	P00598	1070060005	Z001	PROJEKSİYON OPTOMA EH400	1	19.500,00 TRY	18.04.2023	1.04.2023
255000070011	P00598	1070060010	Z001	PROJEKSİYON OPTOMA EH400	1	19.500,00 TRY	18.04.2023	1.04.2023
255000070012	P00598	1070060010	Z001	PROJEKSİYON OPTOMA EH400	1	19.500,00 TRY	18.04.2023	1.04.2023
255000070013	P00598	1070060017	Z001	PROJEKSİYON OPTOMA EH400	1	19.500,00 TRY	18.04.2023	1.04.2023
255000070014	P00598	1070060009	Z001	YAZICI BROTHER MFC-L8690CDW	1	22.500,00 TRY	18.04.2023	1.04.2023
255000070015	P00598	1070060013	Z001	YAZICI BROTHER MFC-L8690CDW	1	22.500,00 TRY	18.04.2023	1.04.2023
255000070016	P00598	1070060003	Z001	YAZICI BROTHER MFC-L8690CDW	1	22.500,00 TRY	18.04.2023	1.04.2023
255000070017	P00598	1070060008	Z001	YAZICI BROTHER MFC-L8690CDW	1	22.500,00 TRY	18.04.2023	1.04.2023
255000070018	P00598	1070060006	Z001	YAZICI BROTHER MFC-L8690CDW	1	22.500,00 TRY	18.04.2023	1.04.2023
255000070019	P00598	1070060007	Z001	YAZICI BROTHER MFC-L8690CDW	1	22.500,00 TRY	18.04.2023	1.04.2023
255000070020	P00598	1070060005	Z001	YAZICI BROTHER MFC-L8690CDW	1	22.500,00 TRY	18.04.2023	1.04.2023
255000070021	P00598	1070060010	Z001	YAZICI BROTHER MFC-L8690CDW	1	22.500,00 TRY	18.04.2023	1.04.2023
255000078427	P00598	1070060007	Z001	MASA 140*70*74	1	22.500,00 TRY	18.04.2023	1.04.2023
255000078428	P00598	1070060007	Z001	MASA 140*70*74	1	6.700,00 TRY	25.05.2023	1.04.2023
255000079441	P00598	1070060009	Z001	BEKLEME KOLTUĞU (2L)	1	6.700,00 TRY	25.05.2023	1.05.2023
255000079442	P00598	1070060009	Z001	BEKLEME KOLTUĞU (2L)	1	6.000,00 TRY	12.09.2023	1.09.2023
255000079443	P00598	1070060003	Z001	BEKLEME KOLTUĞU (2L)	1	6.000,00 TRY	12.09.2023	1.09.2023
255000079444	P00598	1070060003	Z001	BEKLEME KOLTUĞU (2L)	1	6.000,00 TRY	12.09.2023	1.09.2023
255000079445	P00598	1070060013	Z001	BEKLEME KOLTUĞU (2L)	1	6.000,00 TRY	12.09.2023	1.09.2023
255000079446	P00598	1070060013	Z001	EVRAK DOLABI (120*60*80)	1	5.000,00 TRY	12.09.2023	1.09.2023
255000079447	P00598	1070060013	Z001	EVRAK DOLABI (120*60*80)	1	5.000,00 TRY	12.09.2023	1.09.2023
255000079448	P00598	1070060013	Z001	ARŞİV DOLABI (185*80*38)	1	5.000,00 TRY	12.09.2023	1.09.2023
255000079449	P00598	1070060013	Z001	ARŞİV DOLABI (185*80*38)	1	5.000,00 TRY	12.09.2023	1.09.2023
255000079450	P00598	1070060013	Z001	ARŞİV DOLABI (185*80*38)	1	5.000,00 TRY	12.09.2023	1.09.2023
255000079451	P00598	1070060013	Z001	ARŞİV DOLABI (185*80*38)	1	5.000,00 TRY	12.09.2023	1.09.2023
255000079452	P00598	1070060013	Z001	ARŞİV DOLABI (185*80*38)	1	5.000,00 TRY	12.09.2023	1.09.2023
255000079453	P00598	1070060013	Z001	ARŞİV DOLABI (185*80*38)	1	5.000,00 TRY	12.09.2023	1.09.2023
255000079454	P00598	1070060013	Z001	PERSONEL MASASI (140*80*75)	1	6.000,00 TRY	12.09.2023	1.09.2023
255000079455	P00598	1070060013	Z001	PERSONEL MASASI (140*80*75)	1	6.000,00 TRY	12.09.2023	1.09.2023
255000079456	P00598	1070060013	Z001	PERSONEL MASASI (140*80*75)	1	6.000,00 TRY	12.09.2023	1.09.2023
255000079457	P00598	1070060013	Z001	PERSONEL MASASI (140*80*75)	1	6.000,00 TRY	12.09.2023	1.09.2023
255000079458	P00598	1070060013	Z001	PERSONEL MASASI (140*80*75)	1	6.000,00 TRY	12.09.2023	1.09.2023
255000079459	P00598	1070060009	Z001	KOLTUK (2TEKLİ 1 KANEPE)	1	16.000,00 TRY	12.09.2023	1.09.2023
255000079460	P00598	1070060009	Z001	PERSONEL MASASI (160*70*70)	1	3.000,00 TRY	12.09.2023	1.09.2023
255000079461	P00598	1070060003	Z001	PERSONEL MASASI (160*70*70)	1	3.000,00 TRY	12.09.2023	1.09.2023
255000079462	P00598	1070060009	Z001	PERSONEL MASASI (140*70*70)	1	3.000,00 TRY	12.09.2023	1.09.2023
255000079463	P00598	1070060009	Z001	PERSONEL MASASI (140*70*70)	1	3.000,00 TRY	12.09.2023	1.09.2023
255000079464	P00598	1070060009	Z001	PERSONEL MASASI (140*70*70)	1	3.000,00 TRY	12.09.2023	1.09.2023
255000079465	P00598	1070060009	Z001	PERSONEL MASASI (120*70*70)	1	2.700,00 TRY	12.09.2023	1.09.2023
255000079466	P00598	1070060009	Z001	PERSONEL MASASI (120*70*70)	1	2.700,00 TRY	12.09.2023	1.09.2023
255000079467	P00598	1070060009	Z001	PERSONEL MASASI (120*70*70)	1	2.700,00 TRY	12.09.2023	1.09.2023

Başmüsavir ve Yeminli Mali Müşavirlik Z. A.Ş.
 Tuna Güneş Bulvarı Galip Erdem Caddesi No : 9
 Yıldırım Yolu 06550/5. Kat Kat: 5 / ANKARA
 0312 444 4444 / 0312 444 4445

Hüsniye KAYALP
 İdari Hizmetler Sorumlusu

Sinem ERBAYLI UZUN
 Destek Hz. Koordinatörü

2550000079466	P00598	1070060008	Z001	PERSONEL MASASI (120*60*80)	1	3.000,00	TRY	12.09.2023	1.09.2023
2550000079467	P00598	1070060008	Z001	PERSONEL MASASI (120*60*80)	1	3.000,00	TRY	12.09.2023	1.09.2023
2550000079468	P00598	1070060008	Z001	PERSONEL MASASI (120*60*80)	1	3.000,00	TRY	12.09.2023	1.09.2023
2550000079469	P00598	1070060008	Z001	PERSONEL MASASI (120*60*80)	1	3.000,00	TRY	12.09.2023	1.09.2023
2550000079470	P00598	1070060008	Z001	PERSONEL MASASI (120*60*80)	1	3.000,00	TRY	12.09.2023	1.09.2023
2550000079471	P00598	1070060008	Z001	PERSONEL MASASI (120*60*80)	1	3.000,00	TRY	12.09.2023	1.09.2023
2550000079472	P00598	1070060008	Z001	PERSONEL MASASI (120*60*80)	1	3.000,00	TRY	12.09.2023	1.09.2023
2550000079473	P00598	1070060008	Z001	PERSONEL MASASI (120*60*80)	1	3.000,00	TRY	12.09.2023	1.09.2023
2550000079474	P00598	1070060008	Z001	PERSONEL MASASI (120*60*80)	1	3.000,00	TRY	12.09.2023	1.09.2023
2550000079512	P00598	1070060005	Z001	DİZÜSTÜ BİLGİSAYAR TECHNOPC 15.6 CWE151	1	13.048,00	TRY	12.09.2023	1.09.2023
2550000079513	P00598	1070060001	Z001	DİZÜSTÜ BİLGİSAYAR TECHNOPC 15.6 CWE151	1	13.048,00	TRY	14.09.2023	1.09.2023
2550000079514	P00598	1070060009	Z001	DİZÜSTÜ BİLGİSAYAR TECHNOPC 15.6 CWE151	1	13.048,00	TRY	14.09.2023	1.09.2023
2550000079515	P00598	1070060001	Z001	DİZÜSTÜ BİLGİSAYAR TECHNOPC 15.6 CWE151	1	13.048,00	TRY	14.09.2023	1.09.2023
2550000079516	P00598	1070060001	Z001	DİZÜSTÜ BİLGİSAYAR TECHNOPC 15.6 CWE151	1	13.048,00	TRY	14.09.2023	1.09.2023
2550000079517	P00598	1070060001	Z001	DİZÜSTÜ BİLGİSAYAR TECHNOPC 15.6 CWE151	1	13.048,00	TRY	14.09.2023	1.09.2023
2550000079518	P00598	1070060001	Z001	DİZÜSTÜ BİLGİSAYAR TECHNOPC 15.6 FHD 17-11390H	1	17.556,00	TRY	14.09.2023	1.09.2023
2550000079519	P00598	1070060001	Z001	DİZÜSTÜ BİLGİSAYAR TECHNOPC 15.6 FHD 17-11390H	1	17.556,00	TRY	14.09.2023	1.09.2023
2550000079520	P00598	1070060003	Z001	PROJEKSİYON CİHAZI OPTOMA EH400 4000 ANSİ LÜMEN	1	21.980,00	TRY	14.09.2023	1.09.2023
2550000079521	P00598	1070060003	Z001	TARAYICI EPSON PERFECTION V3911 FLATBED	1	2.621,00	TRY	14.09.2023	1.09.2023
2550000079522	P00598	1070060010	Z001	TARAYICI EPSON PERFECTION V3911 FLATBED	1	2.621,00	TRY	14.09.2023	1.09.2023
2550000079523	P00598	1070060010	Z001	TARAYICI EPSON PERFECTION V3911 FLATBED	1	2.621,00	TRY	14.09.2023	1.09.2023
2550000079524	P00598	1070060008	Z001	TARAYICI EPSON PERFECTION V3911 FLATBED	1	2.621,00	TRY	14.09.2023	1.09.2023
2550000079525	P00598	1070060008	Z001	TARAYICI EPSON PERFECTION V3911 FLATBED	1	2.621,00	TRY	14.09.2023	1.09.2023
2550000079526	P00598	1070060013	Z001	TARAYICI EPSON PERFECTION V3911 FLATBED	1	2.621,00	TRY	14.09.2023	1.09.2023
2550000079527	P00598	1070060008	Z001	TARAYICI EPSON PERFECTION V3911 FLATBED	1	2.621,00	TRY	14.09.2023	1.09.2023
2550000079528	P00598	1070060013	Z001	TARAYICI EPSON PERFECTION V3911 FLATBED	1	2.621,00	TRY	14.09.2023	1.09.2023
2550000079529	P00598	1070060005	Z001	TARAYICI EPSON PERFECTION V3911 FLATBED	1	2.621,00	TRY	14.09.2023	1.09.2023
2550000079530	P00598	1070060007	Z001	TARAYICI EPSON PERFECTION V3911 FLATBED	1	2.621,00	TRY	14.09.2023	1.09.2023
2550000079531	P00598	1070060007	Z001	TARAYICI EPSON PERFECTION V3911 FLATBED	1	2.621,00	TRY	14.09.2023	1.09.2023
2550000079532	P00598	1070060009	Z001	TARAYICI EPSON PERFECTION V3911 FLATBED	1	2.621,00	TRY	14.09.2023	1.09.2023
2550000079533	P00598	1070060009	Z001	TARAYICI EPSON PERFECTION V3911 FLATBED	1	2.621,00	TRY	14.09.2023	1.09.2023
2550000079534	P00598	1070060017	Z001	TARAYICI EPSON PERFECTION V3911 FLATBED	1	2.621,00	TRY	14.09.2023	1.09.2023
2550000079535	P00598	1070060017	Z001	TARAYICI EPSON PERFECTION V3911 FLATBED	1	2.621,00	TRY	14.09.2023	1.09.2023
2550000079536	P00598	1070060006	Z001	TARAYICI EPSON PERFECTION V3911 FLATBED	1	2.621,00	TRY	14.09.2023	1.09.2023
2550000079537	P00598	1070060006	Z001	TARAYICI EPSON PERFECTION V3911 FLATBED	1	2.621,00	TRY	14.09.2023	1.09.2023
2550000079538	P00598	1070060008	Z001	TARAYICI EPSON PERFECTION V3911 FLATBED	1	2.621,00	TRY	14.09.2023	1.09.2023
2550000079539	P00598	1070060008	Z001	CEP TELEFONU XIAOMI REDMI NOTE 11 6/128GB SİYAH	1	2.621,00	TRY	14.09.2023	1.09.2023
2550000079540	P00598	1070060008	Z001	CEP TELEFONU XIAOMI REDMI NOTE 11 6/128GB SİYAH	1	8.680,00	TRY	14.09.2023	1.09.2023
2550000079541	P00598	1070060008	Z001	CEP TELEFONU XIAOMI REDMI NOTE 11 6/128GB SİYAH	1	8.680,00	TRY	14.09.2023	1.09.2023
2550000079542	P00598	1070060001	Z001	CEP TELEFONU XIAOMI REDMI NOTE 11 6/128GB SİYAH	1	8.680,00	TRY	14.09.2023	1.09.2023
2550000080960	P00598	1070060003	Z001	DUVAR TIPI KLİMA SPLIT SRK25ZSP-W(S) MITSUBISHI	1	21.900,00	TRY	14.09.2023	1.09.2023
2550000080961	P00598	1070060003	Z001	DUVAR TIPI KLİMA SPLIT SRK25ZSP-W(S) MITSUBISHI	1	21.900,00	TRY	20.12.2023	1.12.2023
2550000080962	P00598	1070060003	Z001	DUVAR TIPI KLİMA SPLIT SRK25ZSP-W(S) MITSUBISHI	1	21.900,00	TRY	20.12.2023	1.12.2023
2550000080963	P00598	1070060003	Z001	DUVAR TIPI KLİMA SPLIT SRK25ZSP-W(S) MITSUBISHI	1	21.900,00	TRY	20.12.2023	1.12.2023
2550000080964	P00598	1070060003	Z001	DUVAR TIPI KLİMA SPLIT SRK25ZSP-W(S) MITSUBISHI	1	21.900,00	TRY	20.12.2023	1.12.2023
2550000080965	P00598	1070060003	Z001	DUVAR TIPI KLİMA SPLIT SRK25ZSP-W(S) MITSUBISHI	1	21.900,00	TRY	20.12.2023	1.12.2023
2550000080966	P00598	1070060003	Z001	DUVAR TIPI KLİMA SPLIT SRK25ZSP-W(S) MITSUBISHI	1	21.900,00	TRY	20.12.2023	1.12.2023
2550000080967	P00598	1070060003	Z001	DUVAR TIPI KLİMA SPLIT SRK35ZSP-W(S) MITSUBISHI	1	25.750,00	TRY	20.12.2023	1.12.2023

Başmısız Çarjetli ve Temini Mali Müşavirliği

Ticaret Bakanlığı Galip Erdem Çarjetleri No. 4

Yükseköğretim Bakanlığı Çarjetleri No. 1 ANKARA

Yükseköğretim Bakanlığı Çarjetleri No. 1 ANKARA

Yükseköğretim Bakanlığı Çarjetleri No. 1 ANKARA

Hüseyin KAYALCI
İdari Hizmetler Şefi

Sinem ERBAYLI UZUN
Destek Hz. Koordinatörü

255000080967	P00598	1070060003	Z001	DUVAR TIPI KLİMA SPLIT SRK35ZSP-W(S) MITSUBISHI	1	25.750,00	TRY	20.12.2023	1.12.2023
255000080968	P00598	1070060003	Z001	DUVAR TIPI KLİMA SPLIT SRK50ZS-W(S) MITSUBISHI	1	41.600,00	TRY	20.12.2023	1.12.2023
255000080969	P00598	1070060003	Z001	DUVAR TIPI KLİMA SPLIT SRK50ZS-W(S) MITSUBISHI	1	41.600,00	TRY	20.12.2023	1.12.2023
255000080970	P00598	1070060003	Z001	DUVAR TIPI KLİMA SPLIT SRK50ZS-W(S) MITSUBISHI	1	41.600,00	TRY	20.12.2023	1.12.2023
255000080971	P00598	1070060013	Z001	DUVAR TIPI KLİMA SPLIT SRK50ZS-W(S) MITSUBISHI	1	41.600,00	TRY	20.12.2023	1.12.2023
255000080972	P00598	1070060013	Z001	DUVAR TIPI KLİMA SPLIT SRK50ZS-W(S) MITSUBISHI	1	41.600,00	TRY	20.12.2023	1.12.2023
255000080973	P00598	1070060013	Z001	DUVAR TIPI KLİMA SPLIT SRK50ZS-W(S) MITSUBISHI	1	41.600,00	TRY	20.12.2023	1.12.2023
255000080974	P00598	1070060013	Z001	DUVAR TIPI KLİMA SPLIT SRK50ZS-W(S) MITSUBISHI	1	41.600,00	TRY	20.12.2023	1.12.2023
255000080975	P00598	1070060013	Z001	DUVAR TIPI KLİMA SPLIT SRK50ZS-W(S) MITSUBISHI	1	41.600,00	TRY	20.12.2023	1.12.2023
255000080976	P00598	1070060013	Z001	DUVAR TIPI KLİMA SPLIT SRK50ZS-W(S) MITSUBISHI	1	41.600,00	TRY	20.12.2023	1.12.2023
255000080977	P00598	1070060013	Z001	DUVAR TIPI KLİMA SPLIT SRK50ZS-W(S) MITSUBISHI	1	41.600,00	TRY	20.12.2023	1.12.2023
255000081570	P00598	1070060008	Z001	BLUETOOTH HOPARLÖR JBL HOPARLÖR CHARGE5	1	41.600,00	TRY	20.12.2023	1.12.2023
255000081571	P00598	1070060008	Z001	BLUETOOTH HOPARLÖR JBL HOPARLÖR CHARGE5	1	6.000,00	TRY	12.03.2024	1.03.2024
255000081572	P00598	1070060003	Z001	BLUETOOTH HOPARLÖR JBL HOPARLÖR CHARGE5	1	6.000,00	TRY	12.03.2024	1.03.2024
255000081573	P00598	1070060003	Z001	BLUETOOTH HOPARLÖR JBL HOPARLÖR CHARGE5	1	6.000,00	TRY	12.03.2024	1.03.2024
255000081574	P00598	1070060005	Z001	BLUETOOTH HOPARLÖR JBL HOPARLÖR CHARGE5	1	6.000,00	TRY	12.03.2024	1.03.2024
255000081575	P00598	1070060005	Z001	BLUETOOTH HOPARLÖR JBL HOPARLÖR CHARGE5	1	6.000,00	TRY	12.03.2024	1.03.2024
255000081576	P00598	1070060013	Z001	BLUETOOTH HOPARLÖR JBL HOPARLÖR CHARGE5	1	6.000,00	TRY	12.03.2024	1.03.2024
255000081577	P00598	1070060009	Z001	BLUETOOTH HOPARLÖR JBL HOPARLÖR CHARGE5	1	6.000,00	TRY	12.03.2024	1.03.2024
255000081579	P00598	1070060017	Z001	BLUETOOTH HOPARLÖR JBL HOPARLÖR CHARGE5	1	6.000,00	TRY	12.03.2024	1.03.2024
255000081580	P00598	1070060007	Z001	BLUETOOTH HOPARLÖR JBL HOPARLÖR CHARGE5	1	6.000,00	TRY	12.03.2024	1.03.2024
255000081581	P00598	1070060017	Z001	BLUETOOTH HOPARLÖR JBL HOPARLÖR CHARGE5	1	6.000,00	TRY	12.03.2024	1.03.2024
255000081582	P00598	1070060017	Z001	BLUETOOTH HOPARLÖR JBL HOPARLÖR CHARGE5	1	6.000,00	TRY	12.03.2024	1.03.2024
255000081583	P00598	1070060001	Z001	PROJEKSİYON CİHAZI EPSON H978B EB-FH52 EEB	1	30.200,00	TRY	12.03.2024	1.03.2024
255000081584	P00598	1070060001	Z001	DİZÜSTÜ BİLGİSAYAR ASUS B1502CBA-BQ1367	1	17.600,00	TRY	12.03.2024	1.03.2024
255000081585	P00598	1070060001	Z001	DİZÜSTÜ BİLGİSAYAR ASUS B1502CBA-BQ1367	1	17.600,00	TRY	12.03.2024	1.03.2024
255000081586	P00598	1070060001	Z001	DİZÜSTÜ BİLGİSAYAR ASUS B1502CBA-BQ1367	1	17.600,00	TRY	12.03.2024	1.03.2024
255000081587	P00598	1070060001	Z001	CEP TELEFONU SAMSUNG GALAXY M34 5G 128GB	1	10.300,00	TRY	12.03.2024	1.03.2024
255000081588	P00598	1070060001	Z001	CEP TELEFONU SAMSUNG GALAXY M34 5G 128GB	1	10.300,00	TRY	12.03.2024	1.03.2024
255000081589	P00598	1070060001	Z001	CEP TELEFONU SAMSUNG GALAXY M34 5G 128GB	1	10.300,00	TRY	12.03.2024	1.03.2024
255000082042	P00598	1070060001	Z001	CEP TELEFONU SAMSUNG GALAXY M34 5G 128GB	1	10.300,00	TRY	12.03.2024	1.03.2024
255000082043	P00598	1070060001	Z001	IFLYTEK SMART TRANSLATOR IFLYTEK/2221T	1	12.000,00	TRY	15.04.2024	1.04.2024
255000082044	P00598	1070060001	Z001	IFLYTEK SMART TRANSLATOR IFLYTEK/2221T	1	12.000,00	TRY	15.04.2024	1.04.2024
255000082045	P00598	1070060001	Z001	IFLYTEK SMART TRANSLATOR IFLYTEK/2221T	1	12.000,00	TRY	15.04.2024	1.04.2024
255000082046	P00598	1070060001	Z001	IFLYTEK SMART TRANSLATOR IFLYTEK/2221T	1	12.000,00	TRY	15.04.2024	1.04.2024
255000082047	P00598	1070060001	Z001	IFLYTEK SMART TRANSLATOR IFLYTEK/2221T	1	12.000,00	TRY	15.04.2024	1.04.2024
255000082048	P00598	1070060001	Z001	IFLYTEK SMART TRANSLATOR IFLYTEK/2221T	1	12.000,00	TRY	15.04.2024	1.04.2024
255000082049	P00598	1070060001	Z001	IFLYTEK SMART TRANSLATOR IFLYTEK/2221T	1	12.000,00	TRY	15.04.2024	1.04.2024
255000082050	P00598	1070060001	Z001	IFLYTEK SMART TRANSLATOR IFLYTEK/2221T	1	12.000,00	TRY	15.04.2024	1.04.2024
255000082051	P00598	1070060001	Z001	IFLYTEK SMART TRANSLATOR IFLYTEK/2221T	1	12.000,00	TRY	15.04.2024	1.04.2024
255000082052	P00598	1070060001	Z001	IFLYTEK SMART TRANSLATOR IFLYTEK/2221T	1	12.000,00	TRY	15.04.2024	1.04.2024
255000082053	P00598	1070060001	Z001	IFLYTEK SMART TRANSLATOR IFLYTEK/2221T	1	12.000,00	TRY	15.04.2024	1.04.2024
255000082054	P00598	1070060001	Z001	IFLYTEK SMART TRANSLATOR IFLYTEK/2221T	1	12.000,00	TRY	15.04.2024	1.04.2024
255000082055	P00598	1070060001	Z001	IFLYTEK SMART TRANSLATOR IFLYTEK/2221T	1	12.000,00	TRY	15.04.2024	1.04.2024
255000082056	P00598	1070060001	Z001	IFLYTEK SMART TRANSLATOR IFLYTEK/2221T	1	12.000,00	TRY	15.04.2024	1.04.2024
255000082057	P00598	1070060001	Z001	IFLYTEK SMART TRANSLATOR IFLYTEK/2221T	1	12.000,00	TRY	15.04.2024	1.04.2024

EXPLANATORY NOTES FOR THE SPECIAL PURPOSE FINANCIAL STATEMENTS

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EXPLANATORY NOTES FOR THE SPECIAL PURPOSE FINANCIAL STATEMENTS

1. PROJECT BACKGROUND AND OBJECTIVES

1.1 Project Financing: A TF0B7814 Grant Agreement dated 05.05.2022 was signed between the International Bank for Reconstruction and Development ("World Bank" or "Donor") and the Turkish Red Crescent ("Turkish Red Crescent" or "Implementing Partner"). According to the agreement, the World Bank grants €14,000,000.00 to the Turkish Red Crescent for the project. The duration of this contract, which was signed to be realized between 10.05.2022 and 31.12.2024, has been postponed to 30.11.2025 with the amendment agreement dated 27.06.2024.

1.2 Project Objectives: The project is implemented in cities such as Adana, Bursa, Gaziantep, İstanbul, İzmir, Kocaeli, Konya and Şanlıurfa. The main objective of this project is to support access to the labour market and facilitate the transition of participants of the Emergency Social Safety Net (ESSN) programme into the labour force. Through various training activities offered at the Turkish Red Crescent Community Centers, the transition and adaptation of the participants within the scope of the project to the labor market is supported. With support such as counseling services, social skills development trainings and job and vocational Turkish trainings, the integration of participants into the labor market is facilitated.

1.3 Project Implementation: The project consists of the following parts:

Component 1- Support for intermediation, counseling services and employment support for people under temporary and international protection and Turkish Citizens

Component 2- CRM and Capacity Building

2. ACCOUNTING POLICY

Basis of Accounting

These special purpose project financial statements have been prepared in accordance with the World Bank's Guidelines and the accounting policies set out below. The special purpose project financial statements have been prepared on the cash basis of accounting. These special purpose project financial statements, in accordance with the provisions of the Agreement, are prepared to report the information to the TRC and World Bank.

Presentation of Special Purpose Project Financial Statements

Special Purpose Project Financial Statements consist of,

Statement of financial position, Statement of sources and uses of funds, Statement of uses of funds by project activity,- Summary of summary reports and SOEs, - Statement of designated account, - Notes to the special purpose financial statements.

The Project is funded by World Bank. Payments under the Project are done directly from Special Account. Reporting currency of special purpose financial statements is EURO (EUR).

EXPLANATORY NOTES FOR THE SPECIAL PURPOSE FINANCIAL STATEMENTS (continuing)

Funding

Project finance is accounted for as a source of funding when the cash inflow can be reasonably predicted, used and measurable at the time the cash is paid out. The first transaction in the project special account took place on 10.02.2025.

Foreign Currency Transactions

Functional Currency: These special purpose project financial statements are expressed in EURO ("EUR"). The use of resources and funds, the EUR and TL records of investment expenditures, the instant effective exchange rate at the time of collection and payment in the Vakıf Bank banking system are taken into account.

Fixed Assets

Fixed assets that have been purchased by the project resources as of 2025 are registered in line with the costs on the procurement date, the Project components and the expenditure categories. The depreciation records related with the Project assets are not carried out.

Taxes

324 – 13/h According to the Delivery and Services to the Turkish Red Crescent Society and the Delivery and Services of the Turkish Red Crescent Society, the Turkish Red Crescent Society is tax-exempt.

3. DESIGNATED ACCOUNT (SPECIAL ACCOUNT)

The Implementing Partner has opened a single Euro current account in accordance with the World Bank Agreement Financing Conditions. This account is the Project's designated payment account, which is held in EUR to ensure eligible expenditures are paid within established limits. The money deposited by the World Bank into the Project special account is not suitable for transfer to the account of another unit of the institution and/or used for other purposes, except for payments made to the beneficiary and refunds to the World Bank.

4. FINANCING, BUDGET IMPLEMENTATION AND COMPLETION OF THE PROJECT

4.1 Project Financing

The project receives funding only from the World Bank and the amount of funds committed pursuant to the Grant Agreement has been determined as 14,000,000.00 EUR.

Category	IBRD	Total
	EUR	EUR
Goods, non-consulting services, consulting services, Training and Operating Costs under Part 1(b) and Part 2 (a)iii of this project	14,000,000.00	14,000,000.00

EXPLANATORY NOTES FOR THE SPECIAL PURPOSE FINANCIAL STATEMENTS
(continuing)

4.2 4.2 Budget Implementation

Grant TF0B7814 Funding as of 31/12/2025	Category	
	Goods, non-consulting services, consulting services, Training and Operating Costs under Part 1(b) and Part 2 (a)iii of this project	
Cumulative Expenditures as of 31.12.2025	EUR	9.432.337,88
Total Budget	EUR	14.000.000,00
Execution	%	67,4%

4.3 Completion of the Project

The project has not been completed as of the period of the audit.

EXPLANATORY NOTES FOR THE SPECIAL PURPOSE FINANCIAL STATEMENTS
(continuing)

8. CASH

		31.12.2025
Balance on Designated Account (Grant)	EUR	2.212.500,79
Total	EUR	2.212.500,79

The remaining balance in the Special Account as of 31.12.2025 has been determined as 2.212.500,79 EUR. The EURO rate equivalent of this payment will be determined from the instant effective rate in the Vakıf Bank banking system at the time of the payment from the special account.

9. RECONCILIATION OF DESIGNATED ACCOUNT

Designated Account reconciliations were made with Vakıf Bank as of the date of the last payment (26.12.2025), as of the period closing date (31.12.2025), balances on the designated account;

In the reconciliation dated 31.12.2025, an amount of 2.212.500,79 EUR was obtained and verified,

As a result of our controls,

The amount to be refunded to the World Bank (Reimbursement): There are no refunds as the project is ongoing. There are not overinvested amounts that existed for the end of the period. The receivable amount is zero as at the date of 31.12.2025.

10. EVENTS AFTER THE BALANCE SHEET DATE

There has been no significant event requiring correction or disclosure in these special purpose project financial statements after the balance sheet date.

11. APPROVAL OF FINANCIAL STATEMENTS

Special purpose project financial statements were authorized for issue by TRC Management on 22.05.2026.

