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## **1. INTRODUCTION**

### **1.1 Galaxy Group**

Galaxy Sports Management Ltd (“GSM”) which is part of the Galaxy Group was founded in 2001. Galaxy is a well respected company within the football industry and we are proud of our impeccable reputation when it comes to negotiations with UK and International Football clubs. Galaxy has the personnel with a track record in dealing with all levels at football clubs.

Our sister company Galaxy Asset Management Ltd (authorised and regulated by the Financial Services Authority) is a discretionary Fund Manager.

### **1.2 Galaxy Sports Management Ltd Credentials**

GSM has been active in England and Turkey since 2001. During this period GSM has represented Turkish National Team Players such as, Tugay Kerimoglu, Rustu Recber, Fatih Akyel, Gokdeniz Karadeniz and Tuncay Sanli.

Within recent transfer periods, GSM has successfully negotiated the transfer of Matias Emilio Delgado to Besiktas and Marcelo Carrusca to Galatasaray Spor Kulubu (“TFAS”) and Cruz Azul to Estudiantes during the same period in the England League, GSM has transacted business with various clubs including Wigan Athletic, Sunderland and Blackburn Rovers Football Clubs. Our recent negotiations within the football transfer market, leads us to believe that we are able to complete this valuation in light of current Market conditions. Our continuous monitoring of Turkish Teams enables us to evaluate Turkish Football Players in the context of both domestic and international transfers.

### **1.3 Galaxy Sports Management Team Biographies**

#### **Simon Munir – Chief Executive Officer of the Galaxy Group**

Simon is the CEO of the Galaxy Group and his background is not that of a typical Football Agent, as he comes from an Investment Banking background. Simon was with Merrill Lynch in their London, Geneva and Monte Carlo offices. When he resigned after ten years service, to establish the Galaxy Group, Simon was both First Vice President and Director of the Monte Carlo Branch. This is where Simon’s interaction with football world begun and since the Galaxy Group was formed Simon has continued to oversee all operations in the asset management and football representation side of the business. Simon is a fully licensed FA Players Agent since 2001.

**Mick Mills MBE – Technical Director Galaxy Sports Management**

Mick has been involved in football for over forty years, with experience at all levels of the game. As a player Mick became the record appearance maker accumulating over 700 hundred matches for Ipswich Town. He was made captain at twenty one years of age and remained the captain under Sir Bobby Robson's management, winning the FA Cup and UEFA Cup and qualifying for Europe on nine occasions before he left to join Southampton in 1982. He played forty two times for England and was captain for all of their games in the 1982 World Cup finals in Spain. From 1985 until 2002 Mick has worked for Stoke City, Coventry City, Sheffield Wednesday and Birmingham City in various positions as manager, assistant manager, first team coach and head of scouting. Since 2002 he has been Technical Director for GSM.

**James Erwood – Manager UK Players Galaxy Sports Management**

A Graduate in Business & Sport from Manchester University, James began his career working for AGFIS (General Association of International Sports Federations) as an International Liaison Officer. He has worked with Premiership Clubs (including Newcastle United, Middlesbrough and Aston Villa) on behalf of Premium TV who own the majority of English football clubs' new media rights and also worked in America with the Chicago Fire Soccer Team. James was recruited by IMG to work in their media arm of TWI before joining GSM. James is a fully licensed FA Players Agent since 2004.

## **2. TERMS OF REFERENCE**

### **2.1 Background**

We have been asked by the Directors of TFAS to provide a valuation report of the playing staff at the club. Football is the biggest and most popular sport in Turkey TFAS is one of the largest and most successful clubs in the country. The demands placed upon running and sustaining clubs as large as TFAS are reaching far beyond the actual activity on the field. The worldwide growth of the game is insatiable and for clubs like TFAS to sustain and be part of that growth, they need to develop both the on field activity as well as maintaining a solid understanding of the financial activities. The fact is that both these activities have a direct consequence upon the other.

### **2.2 Football Business**

The success cycle in football business is very simple – financial investment is a necessity to buy players, to raise this money the clubs need investors and one of the main instruments to attract these, is success on the football field.

### **2.3 Human Assets**

Consequently, the most valuable assets to a football club are the players and in today's business climate there is an ever-growing demand for clubs to have a valuation of their playing staff so that financial statements show a true and honest portrayal of the club's financial status.

In this report we seek to place a realistic value on the playing staff at TFAS. We also undertake an analysis of the TFAS academy as this is the very valuable capital of the club.

### **3. VALUATION CRITERIA UTILISED BY GALAXY SPORTS MANAGEMENT LTD**

#### **3.1 Value of Players**

An asset is a resource that is expected to give the company financial advantages in the future. There is a great deal of uncertainty in the future value of a player and therefore we have to use the information that we have at the present, which means that the value of the asset is based on particularly current subjective estimations. Different players are worth different values at different times dependent on the needs of football teams.

Despite this undeniable truth within the football world there does exist a generally agreed upon set of criteria that in their own unique way, allow for clubs to derive reliable and accurate predictions as to the current /future value of a player.

#### **3.2 Recently Paid Transfer Fee**

The player is to be valued to the acquisition cost, meaning the market value paid in transfer fees from TFAS to the selling clubs plus approximate cost of all expenses incurred. Although further appreciation is likely it can only be added after the player has accrued further career goals. (e.g. Champions League appearances, international recognition etc)

#### **3.3 Transfer Fees Paid in the Past Three Years**

The transfer fee of a player TFAS have previously purchased is more likely to have appreciated over the player's time at the club than depreciated and this is due to a number of factors. The main factor here is the status of TFAS as a buying and selling club. The players that are sold from the club are bigger names than the ones bought in examples are numerous here Fatih Tekke and Gokdeniz Karadeniz who was sold for €9.000.000 Euros. The other factor here is that the club can add value to the player's worth due to the experience the player is likely to have accrued while playing at TFAS e.g. Champions League experience, international recognition, the most recent example of this would be Mehmet Aurelio, currently playing at Real Betis.

#### **3.4 The Duration of Players Contracts**

The duration of a player's contract has a direct impact on the current and future values of the player. In 1995 the Bosman-verdict changed the market fundamentally as out-of-contract players could move freely between clubs and therefore previously saleable assets of the club are potentially lost for nothing. Therefore an accepted truism exists within the modern football community that states that a player who is in his first year of contract at a club is worth considerably more than a similar player in his last year.

### **3.5 Other Criteria that Impact Valuation**

- Age of player
- Salary of player
- Position of player
- Current form/ expectation of player
- International career of player
- Ability and development of player
- Our knowledge of the Turkish and European transfer market
- European Passport

## 4. ACCOUNTING FOR AND VALUATION OF PLAYERS

### 4.1 Guidelines

According to generally accepted guidelines the club has two options when it comes to accounting for players. External player acquisitions can be accounted for as assets on the balance sheet by capitalisation of the acquisition cost. The second alternative is to directly expense the sum in the statement of operations. When the acquisition costs are directly expensed this should be accounted for in the supplementary disclosure in the same way as if they had been activated on the balance sheet. The reason for this is that it increases compatibility between clubs that capitalize their players and clubs that directly expense them. The possibility also exists for a club to rent players and if this is the case information about rental costs, rental time and future rental costs should be given in the supplementary disclosure.

### 4.2 The Bosman – Verdict and the Impact of Valuation of Football Players

The Bosman – Verdict has an important impact upon the valuation of players. Before the Bosman-Verdict, players that were out of contract were not allowed to move freely between clubs. Instead, a tribunal constituted of representatives from the governing body of football in each country decided on a compensation fee. This fee was to be paid by the buyer signed a contract with a new club.

The history of the Bosman – Verdict dates to the early 1990s when the Belgium football player Jean-Marc Bosman took his case to court. Bosman was under contract with the Belgium Club Royal Club Liegeois until June 1990. When the new contract was negotiated the club offered him a considerably lower salary, which was refused by Bosman. Bosman was placed on the transfer list and the compensation fee was set at £200.000 by URBSFA, the Governing body of football in Belgium. This price was obviously too high as no Club showed interest in buying his contract. At this point, Bosman was out of contract with his old club and not able to perform his services as a football player. Bosman himself contracted the club Dunkerque. However, Royal Club Liegeois was concerned about the financial solvency of Dunkerque and afraid that they would not receive the compensation fee. As a consequence Royal Club Liegeois refused and URBSFA did not issue the transfer certificate. Royal Club Liegeois suspended Bosman from playing professional football and he found himself in football wasteland. Bosman later took his case to court in order to challenge the legitimacy of the EC law of football. The court came to the conclusion that the prohibition for out-of-contract players to move between clubs only if compensation was paid was incompatible with article 48 of the EC treaty. Subsequently, no compensation fee has to be paid to the selling club and players without contract were free to move between clubs without any restrictions.

### 4.3 Methods of Valuation

The different methods of valuation state the ways in which non-monetary assets can be measured in money. The method of evaluation decides how the financial situation of the company will be presented. The four methods are; historical cost, replacement cost, net-realizable value and future value.

The historical cost for an asset is the acquisition cost of the resources that make up the asset. The replacement cost for an asset is the liquid asset that on the closing day are needed to replace the remaining part of asset. The net realizable value should be equal the liquid assets that would accrue to the organization, after deductions for sales costs, if the asset was to be sold on the closing day. Future value refers to the future cash flows that would be generated by sale or usage of the asset in the future. The future cash flows can be either non-discounted or discounted, where one calculates the future market value of the asset with regard to inflation and a company specific risk.

Year Contract Expiring	Number of Players
2011	3 + 1 player on 1 year option
2012	7 + 3 players on 1 year options
2013	8 + 1 player on 1 year option
2014	2
2015	1

Table Showing Longevity of Playing Contracts at TFAS



## 5. FIRST TEAM PLAYING STAFF

(See Appendix A)

Squad No	Player	Valuation (€)	Image Rights
1	CEYHUN GÜLSELAM	2.750.000 →	
2	EGEMEN KORKMAZ *	4.250.000 →	
3	IBRAHİMA YATTARA *	2.750.000 →	
4	SELÇUK İNAN *	6.250.000 ↑	1.000.000
5	HRVOJE CALE	4.750.000 ↑	
6	ENGİN BAYTAR	3.750.000 →	500.000
7	FERHAT ÖZTORUN	1.500.000 →	
8	ZAFER YELEN	500.000 →	
9	ALAN CARLOS GOMES DA COSTA	2.750.000 →	
10	TOLGA ZENGİN	2.250.000 →	
11	ARKADIUSZ GLOWACKI	2.250.000 →	
12	SEZER BADUR	500.000 →	
13	BURAK YILMAZ	3.750.000 ↑	
14	MEHMET ÇAKIR	500.000 →	
15	SERKAN BALCI	5.250.000 ↑	
16	TEOFILO GUTIERREZ	1.750.000 →	
17	GUSTAVO COLMAN	5.250.000 ↑	
18	TAYFUN CORA	1.750.000 →	
19	UMUT BULUT	7.250.000 ↑	
20	ONUR RECEP KIVRAK	5.750.000 ↑	
21	MUSTAFA YUMLU	2.250.000 →	
22	BARIŞ ATAŞ	500.000 →	
23	PAWEL BROZEK	3.250.000 ↑	
24	PIOTR BROZEK	500.000 →	
25	JAKSON AVELINO COELHO	7.750.000 ↑	
26	REMZİ GİRAY KAÇAR	4.250.000 ↑	
27	BORA SEVİM	250.000 →	
	<b>Total</b>	<b>84.250.000</b>	<b>1.500.000</b>
	<b>Total Value</b>	<b>85.750.000</b>	

\* Player value in danger as contract expiring 31<sup>st</sup> May 2011

- ↑ = Appreciation expected in value of player  
↓ = Depreciation expected in value of player  
→ = Stable valuation in value of player

## **6. TRABZONSPOR FUTBOL A.S. ACADEMY**

### **6.1 Contribution to First Team**

Historically, players who have come through the academy and then played for the A team and have then gone on to play for the national team are numerous. In the 1980's Unal Karaman, Tolunay Kaftas, Hami Mandirali, Ogun Temizkanoglu, Osman Ozkoylu and Abdullah Ercan were outstanding examples. Similarly in 1990's, Metin Aktas, Fatih Tekke and Gokdeniz Karadeniz graduated to be world class players. More recently 2000's, Huseyin Cimsir and Tolga Zegin have followed the same successful path. The contribution of the Academy is vital to the development of any successful Football Club, particularly in the case of TFAS.

In the current first team squad there are 6 players all of whom have been developed by the TFAS Academy. These are: Tayfun Cora, Tolga Zengin, Baris Memis, Mustafa Yumlu, Hasan Ahmet Sari and Goksu Alhas. This home bred talent naturally provides a considerable saving to the club. Apart from current and future service to the club they might also provide valuable transfer fee income in the future.

### **6.2 Financial Impact**

The financial impact of the Academy should not be underestimated when one considers the cost of buying players from other clubs. At the extreme, in 2008, TFAS spent €6.250.000 Euros on Gokhan Unal also Jakson Ayelino Coelho cost €4.500.000 in 2010.

### **6.3 Cost of Academy**

We believe the cost of running the TFAS Academy is currently approx €4.016.148.58 Euros (see Appendix B) annually. Within the Academy there are 285 football players, a small percentage of whom will undoubtedly be the stars of tomorrow. The total number of training staff is currently 19 technical employees and 8 administrative employees (see Appendix C).

### **6.4 Outlook**

The outlook for the TFAS Academy has never been brighter. The tables beneath illustrate the impact of TFAS players in both the national and domestic leagues.

**TFAS Players Currently Representing Turkish National Team**

Team	No of Players
National A	8
A2	2
Under 21's	0
Under 19's	1
Under 17's	0

**Position of TFAS Teams in Domestic Leagues 2009 - 2010**

First Team	5 <sup>th</sup>
PAF Team	3 <sup>rd</sup>
Super Youth Team	1 <sup>st</sup> Local and 4 <sup>th</sup> National
B-Youth Team	1 <sup>st</sup> local
U15's	3 <sup>rd</sup> Local
U-13's	1 <sup>st</sup> Local
Womens	2 <sup>nd</sup> National
Supa Cup	2010 Winners
Turkey Cup	2010 Winners

There has been an emphasis on quality of footballers and the investment continues within the TFAS Academy, as over the past 5 years the number of Players has been increasing by 20% annualised. We have assumed that from the 285 football players currently within the Academy the trend of breaking through to the first team will continue.

**6.5 Assumptions and Conclusions**

We conservatively predict that the Academy will continue to develop 2 players annually for the first team. We believe this to be a fair assumption given the past record of the Academy and the fact that there are currently 285 football players within the Academy. The current first team squad consists of 6 players who graduated from the Academy. The entire squad is valued at €85.750.000, with 27 players in the squad this gives an average value of €3.175.925 per player. As there are 6 former Academy players their contribution could be estimated as €19.055.550. We think this should be the minimum value placed upon the goodwill, structure and current playing staff of the Academy. We have assumed no players will be sold to the lucrative English, Spanish, Italian or German Leagues.

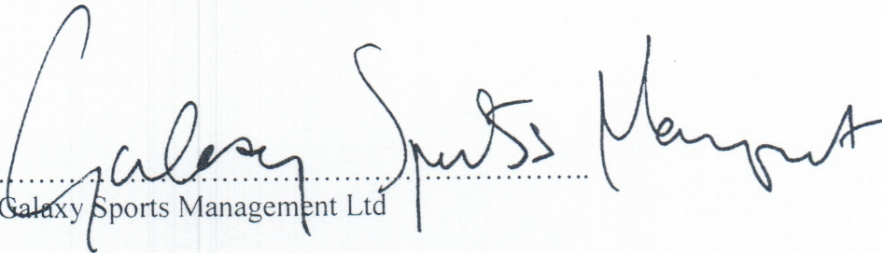
## 7. CONCLUSION

On the basis of our evaluation of TFAS we suggest the following valuations:

TFAS First Team Group	€85.750.000
TFAS Academy	€19.055.550
	-----
Total Value	€104.805.550

**DISCLAIMER**

1. The valuations within this report are provided by GSM, without responsibility.
2. These valuations are indicative only and represent our reasonable approximates thereof. These valuations do not represent the actual price for Players. Valuations are based upon assumptions and information given to GSM by the Directors of Trabzonspor Futbol A.S. Futbol AŞ. The circumstances within which a Football Player is sold may result in significantly different values.
3. The information herein is based on sources, which we believe to be reliable. However, we make no representation as to the accuracy of completeness of such valuations.
4. Neither GSM nor any affiliate of GSM represents, warrants or guarantees that such information is accurate or complete and none of them shall be responsible for or have any liability to you for losses or damages ( whether consequential, incidental or otherwise) arising out of errors, omissions or changes in market factors, conditions or circumstances or in any other way whatsoever.

  
Galaxy Sports Management Ltd

26.01.2011

# **APPENDICES**

## APPENDIX A - TRABZONSPOR INTERNAL VALUATION

## TRABZONSPOR 2010-2011 PROFESSIONAL TEAM PLAYERS

NO	NAME SURNAME	DATE OF BIRTH	NATIONALITY	DATE OF SIGNING	CONTRACT PERIOD	POSITION	PREVIOUS CLUB	TRANSFER FEE	DATE OF TRANSFER	TRANSFER TYPE	TRANSFER VALUE	TRANSFER DATE	TRANSFER TYPE
1	CEYHUN GÜLSELAM	25.12.1987	TUR	01.07.2008	31.05.2011 +1 YIL OP.	MF	SPVGG UNTERHACHING	660.000€	08.06.2008		950.000€	3.000.000€	TUR-A
2	EGEMEN KORKMAZ	03.11.1982	TUR	23.06.2008	31.05.2011	DF		1.550.000TL			3.500.000€	3.500.000€	
3	IBRAHİMA YATTARA	03.06.1980	GUI	23.06.2008	31.05.2011	FW		1.800.000€			5.000.000€	5.000.000€	GUI-A
4	SELÇUK İNAN	10.02.1985	TC	22.07.2008	31.05.2011	MF	MANİSASPOR	1.600.000TL	31.05.2008		2.000.000€/1 .000.000€	7.000.000€/1 1.000.000€	TUR-A
5	HRVOJE CALE	04.03.1985	CRO	09.06.2008	31.05.2012	DF	DİNAMO ZAGREB	500.000€	22.05.2008		2.400.000€	4.000.000€	CRO-A
6	ENGİN BAYTAR	11.07.1983	TUR	01.07.2009	31.05.2012	MF	GENÇLERBİRLİĞİ	1.370.000TL	01.07.2009		700.000€	4.000.000€/1 500.000€	TUR-A
7	FERHAT ÖZTORUN	08.05.1987	TUR	10.06.2009	31.05.2012	DF		1.000.000TL			750.000€	500.000€	
8	ZAFER YELEN	30.08.1986	TUR	01.07.2009	31.05.2012	MF		450.000€			500.000€	500.000€	
9	ALAN CARLOS GOMES DA COSTA	22.02.1983	BRA	28.01.2009	31.05.2012 + 1 YIL OP.	MF	STABAEK AS	650.000€	27.01.2009		4.000.000€	5.000.000€	
10	TOLGA ZENGİN	10.10.1983	TUR	15.06.2007	31.05.2012	GK	WISLA KRAKOW	750.000TL	14.06.2010		900.000€	2.000.000€	TUR-A
11	ARKADIUSZ GLOWACKI	13.03.1979	POL	15.06.2010	31.05.2012 + 1 YIL OP.	DF		780.000€			1.250.000€	1.250.000€	POL-A
12	SEZER BADUR	20.06.1984	TUR	08.01.2010	31.05.2012	DF	SIVASSPOR	850.000TL	04.01.2010		360.000€	500.000€	
13	BURAK YILMAZ	15.07.1985	TUR	01.02.2010	31.05.2012	FW	FENERBAHÇE	1.200.000TL			3.000.000€	3.000.000€	TUR-A
14	MEHMET ÇAKIR	04.01.1984	TUR	05.01.2011	31.05.2012 + 1 YIL OP.	FW		450.000TL			500.000€	500.000€	
15	SERKAN BALCI	22.08.1983	TUR	01.07.2009	31.05.2013	DF	CP DEPORTIVA JUNIORS	1.400.000TL	19.01.2010		3.000.000\$	5.000.000€	
16	TEOFILO GUTIERREZ	17.05.1985	COL	19.01.2010	31.05.2013	FW	KFC GERMİNAL	450.000€			2.500.000€	2.500.000€	COL-A
17	GUSTAVO COLİMAN	19.04.1985	ARG	30.06.2008	31.05.2013	MF		600.000€	22.05.2008		3.000.000€	5.000.000€	
18	TAYFUN CORA	05.12.1983	TUR	03.08.2008	31.05.2013	DF		1.000.000TL			1.500.000€	1.500.000€	TS ACADEMY
19	UMUT BULUT	15.03.1983	TUR	09.06.2006	31.05.2013	FW	MKE ANKARAGÜCÜ	1.000.000€	19.06.2006		2.900.000TL	8.000.000€	TUR-A
20	ONUR RECEP KIVRAK	01.01.1988	TUR	15.01.2008	31.05.2013	GK	KARŞİYAKA	900.000TL	27.12.2007		510.000€	5.000.000€	TUR-A
21	MUSTAFA YUMLU	25.09.1987	TUR	13.06.2008	31.05.2013	DF		170.000TL			1.000.000€	1.000.000€	TS ACADEMY
22	BARIŞ ATAŞ	01.02.1987	TUR	22.06.2010	31.05.2013	MF		900.000TL			500.000€	500.000€	
23	PAWEL BROZEK	21.04.1983	POL	05.01.2011	31.05.2013 + 1 YIL OP.	FW	WISLA KRAKOW	400.000€	05.01.2011		1.900.000€	2.000.000€	
24	PIOTR BROZEK	21.04.1983	POL	05.01.2011	31.05.2013 + 1 YIL OP.	FW	WISLA KRAKOW	350.000€	05.01.2011		150.000€	500.000€	
25	JAKSON AVELİNO COELHO	28.02.1986	BRA	09.08.2010	31.05.2014	FW	FC METALLIST	1.150.000€	07.08.2010		4.500.000€	7.000.000€	
26	REMZİ GIRAY KAÇAR	15.03.1985	TUR	25.06.2008	31.05.2014	DF	GENÇLERBİRLİĞİ OFTAŞ	1.730.000TL	22.05.2008		2.000.000€	3.500.000€	TUR-A
27	BORA SEVİM	17.02.1984	TUR	10.06.2010	31.05.2015	GK	GAZİANTEP BBSPOR	425.000TL	04.06.2010		365.000TL	250.000€	

**APPENDIX B****TRABZONSPOR FUTBOL İŞLETMECİLİĞİ TİCARET A.Ş.  
2010-11 SEASON ACADEMY EXPENSES**

<b>2010-11 SEASON ACADEMY EXPENSES</b>		<b>EUR</b>
1	<u>Players' Costs</u>	<b>375,200.00</b>
2	<u>Costs of away matches</u>	<b>285,890.57</b>
	a) Travelling expenses (plane, bus, etc)	94,941.00
	b) Accommodation and meal expenses	142,516.57
	c) Fare payments	48,433.00
3	<u>Material expenses</u>	<b>294,928.61</b>
4	<u>Treatment Expenses</u>	<b>161,202.52</b>
5	<u>Staff Expenses</u>	<b>1,030,945.56</b>
6	<u>Bonus expenses</u>	<b>445,021.92</b>
7	<u>Cost of Academy Building</u>	<b>1,422,959.40</b>
	<b>GROSS TOTAL</b>	<b>4,016,148.58</b>



**APPENDIX C****TRABZONSPOR'S ACADEMY**

	ACADEMY STAFF	
1	SADETTİN TEKELİOĞLU	ACADEMY COORDINATOR
2	CEMİL CANALIOĞLU	ADMINISTRATIVE RESPONSIBLE FOR ACADEMY
3	CENGİZ AKÇAY	SCOUTING COACH
4	MUSTAFA KAYNAR	RESPONSIBLE FOR SOCIAL AND EDUCATIONAL AFFAIRS
5	SERKAN ÜNVER	ADMINISTRATIVE MANAGER
6	FERYAT YILMAZ	ACADEMY SECRETARY
7	İLYAS AKÇAY	HEAD COACH
8	SELAHATTİN DİYADİN	ASSISTANT COACH
9	OMAY YILMAZER	GOAL KEEPING COACH
10	ABDÜLKADİR ASLAN	WOMEN TEAM COACH
11	TANER YILMAZ	TRAINER
12	SALİH TEKKE	TRAINER
13	SELÇUK SÜRMELELİ	TRAINER
14	M.SELÇUK PEREKLELİ	TRAINER
15	AHMET BAŞKIR	TRAINER
16	HALUK SAĞLAM	TRAINER FOR OBSERVATION COACH
17	SALİM DOĞAN	TRAINER FOR OBSERVATION COACH
18	ADİL TURHAN	TRAINER FOR MINI TEAM
19	ZAFER HIZARCI	TRAINER FOR MINI TEAM
20	YALÇIN KÖROĞLU	TRAINER FOR GAME RULES
21	NECATİ ÖZÇAĞLAYAN	SCOUTING COACH
22	BEKİR BARÇIN	SCOUTING COACH
23	HÜSEYİN NURİ TOK	COORDINATOR FOR FOOTBALL SCHOOL
24	FARUK BOZKIR	PHYSICOLOGIST
25	FEVZİ YAVUZYILMAZ	DOCTOR
26	METİN KARA	DOCTOR
27	İSMAİL ÜMÜZER	MASSEUR
28	OKAN ERDEM	MASSEUR
29	YENER USTA	MASSEUR
30	İLTER MACİT ALPARSLAN	KIT MANAGER
31	MUHAMMET TOPÇU	KIT MANAGER
32	ADNAN ERDEMİR	KIT MANAGER
33	METİN ZİHNİ	MASSEUR
34	ADNAN AKSU	KIT MANAGER
35	ÖZKAN NURİ KARKAÇ	KIT MANAGER