

INVESTIGATIVE REPORT CONCERNING ALLEGATIONS CONTAINED IN  
THE *STRUKTURA E POSAÇME ANTI-KORRUPSION'S* REPORT AND  
EVIDENCE SUBMITTED TO THE ALBANIAN PARLIAMENT

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Our firm<sup>1</sup> has analyzed certain allegations against Mr. Arben Ahmetaj, particularly those levied by the *Struktura e Posaçme Anti-Korrupsion* (“SPAK”) in its “Report and Evidence” submission to the Albanian Parliament as part of the proceedings to strip Mr. Ahmetaj of his parliamentary immunity. Our firm’s team consisted of former United States federal prosecutors and former senior federal law enforcement officials who, relying upon their extensive experience, reviewed several hundred pages of publicly available documents pertaining to the case, publicly available English translations of relevant Albanian statutes, and various materials collected and provided to us by our client that we understand have also been provided to SPAK during the course of its investigation. We acknowledge that there may be evidence and information that would be relevant to the instant report that was not, or cannot, be made available to us. Nevertheless, our goal in conducting this review and analysis is to determine whether the conclusions drawn by SPAK and certain media outlets, based on the evidence presented in the SPAK Report, that Mr. Ahmetaj engaged in public corruption are reasonable and justifiable. We also analyzed whether the investigation itself comports with international principles of fairness and justice. We conclude, based on all evidence available to us, that such conclusions are unreasonable and unsupported by the evidence, and that the conduct

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<sup>1</sup> Our firm was retained by Mr. Ahmetaj.

of the investigation was deeply flawed. As a result, any resulting prosecution would be inherently unjustified.

## **I. Executive Summary**

### **A. Materials Analyzed**

Our review comprised primarily of analysis of SPAK's Report and Evidence (hereinafter referred to as the "SPAK Report", a certified translated copy of which is appended as Exhibit A). We also analyzed other documents likely to contain pertinent information, including:

- Financial disclosure forms submitted by Mr. Ahmetaj to the Albanian government while Mr. Ahmetaj held a variety of government positions;
- Contracts for leases and purchases of a villa and an apartment in Hamellaj, Albania, apartments in Selitë, Albania, and a villa in the Green Coast Village development in Palase, Albania, that SPAK alleges were used to corruptly pass funds to Mr. Ahmetaj;
- Government filings alleging corruption against Lefter Koka, Alqi Bllako, and others;
- Open-source reports on the alleged corruption scheme pertaining to the incinerator contracts; and
- U.S. government reports on the state of corruption and human rights in Albania.

Although most of these documents were collected using open-source means, certain of the above materials were provided to us by Mr. Ahmetaj directly.

B. Relevant Facts

Mr. Ahmetaj has been a public figure in Albania for several years. Prior to his elections and appointments to public offices, Mr. Ahmetaj was a successful businessman. Mr. Ahmetaj first entered public life in the late 1990's, and held his first ministerial role in the early 2000's. Since that time, he has served in a number of government positions, including as a Member of Parliament and, most recently, as Deputy Prime Minister from September 2021 to July 2022. Mr. Ahmetaj has also held several ministerial positions, including Minister of State for Reconstruction in the immediate aftermath of the earthquake that struck Albania in 2019 at the personal request of Prime Minister Edi Rama. Mr. Ahmetaj also played a key role in Albania's response to the COVID-19 pandemic. During the periods relevant to our investigation, Mr. Ahmetaj served first as the Minister of Economic Development, Trade and Entrepreneurship from September 2013 to February 2016, and then as the Minister of Finance from February 2016 to May 2017.

During the period between 2014 and 2017, three large-scale waste management projects were proposed and primarily processed by Albania's Ministry of Environment. The projects involved the construction of waste-to-energy incinerators developed through partnerships between public and private entities in

the municipalities of Elbasan, Fier, and Tirana. *See* 2022 Country Reports on Human Rights Practices: Albania, <https://www.state.gov/reports/2022-country-reports-on-human-rights-practices/albania/> (hereinafter referred to as the “State Department Report”). The incinerator projects were proposed in response to environmental emergencies declared in these localities resulting from landfills exceeding their capacities.

The process for the construction, and subsequent administration, of an incinerator in Elbasan began in the summer of 2014. *See* Exhibit A, p. 34-35. The project, marshalled by the Ministry of Environment, helmed at the time by Mr. Lefter Koka, proceeded until mid-December 2014, when approval was requested, and received, from the Ministry of Finance that funds were available in the federal budget for the project, and final approval was consequently given by the Ministry of Environment for “the construction and administration of the urban waste treatment plant of Elbasan district and energy production.” *See* Exhibit A, p. 48-49. A similar process commenced for an incinerator in the municipality of Fier in late 2015. Application was made to the Ministry of Environment, still led by Mr. Koka, for an urban waste disposal site. *Id.* at 70-71. Approval that funds for the project were available in the federal budget was given in January 2016. *Id.* at 78. Finally, in early 2016, an effort led by the mayor of the city of Tirana began to push for a third incinerator to be built there. *Id.* at 108. This process, led for a third time by the

Ministry of Environment and Mr. Koka, advanced until it came time to request financing from the Albanian federal government. At this point, Mr. Ahmetaj, as Minister of Finance, rejected the initial proposal, as well as three subsequent proposals, because they did not comport with applicable regulations and because there were not funds available in the Albanian federal budget. *Id.* at 109-24. After these initial four requests, the locality of Tirana and the Ministry of Environment agreed to utilize local funds, and not Albanian federal funds, for the project; as a result, no approval from the Ministry of Finance was required. *See id.* at 125.

Since the contracts were awarded, allegations of corruption in relation to the projects have come to light. In December 2021, Mr. Koka, whose agency was the Contracting Authority with approval power for all three incinerator contracts, was arrested for allegedly taking bribes and abusing his office in connection with the incinerator projects. Subsequently, Alqi Bllako, a former member of the Albanian parliament, was arrested in March of 2022 for allegedly conspiring with Koka in the same scheme. *See State Department Report.* The arrest of Mr. Koka was commended by the then-U.S. ambassador to Tirana, Yuri Kim. *See “Albania Arrests Ex-Minister Over Waste Incinerators Controversy,” available at <https://balkaninsight.com/2021/12/14/albanias-former-minister-of-environment-arrested-over-waste-incinerators-controversy/>.* SPAK has alleged in court filings that Mr. Koka and Mr. Bllako were corruptly solicited by businessmen Mirel Mërtiri and

Klodian Zoto to ensure that their companies won the contracts for the three incinerator projects. Importantly, Mr. Ahmetaj is mentioned nowhere in these court filings alleging wrongdoing by Mr. Koka, Mr. Bllako, Mr. Mërtiri, and Mr. Zoto.

On September 25, 2023, Mr. Koka, Mr. Bllako, and Mr. Zoto were all sentenced to terms of imprisonment in connection with the Fier incinerator contract, but have signaled their intentions to appeal. *See* “Fier incinerator, GJKKO sentences Alqi Bllako to 2.8 years in prison, Klodian Zoto to 12 years,” *available at* <https://politiko.al/english/e-tjera/inceneratori-i-fierit-gjkko-denon-me-28-vite-burg-alqi-bllakon-12-vjet-p-i492092>. On October 5, Mr. Koka, Mr. Zoto, and Mr. Mërtiri were sentenced to separate terms of imprisonment in connection with the Elbasan incinerator contract.<sup>2</sup> *See* “The incinerator of Elbasan, Lefter Koka is sentenced to 5.8 years in prison, Bllako is declared innocent,” *available at* <https://politiko.al/english/e-tjera/inceneratori-i-elbasanit-denohe-me-58-vite-burg-lefter-koka-shpallet-i--i492834>.

Although SPAK did not reference Mr. Ahmetaj in its allegations against Mr. Koka, Mr. Bllako, Mr. Mërtiri, and Mr. Zoto, SPAK has since alleged that Mr. Ahmetaj participated in the scheme, claiming that he has engaged in corruption, money laundering, and the falsification of personal wealth statements in connection with the incinerator contract scheme. On July 7, 2023, SPAK submitted the SPAK

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<sup>2</sup> Mr. Bllako was acquitted on these charges.



Report to the Albanian Parliament as part of an official request to strip Mr. Ahmetaj of his parliamentary immunity; on July 14, presumably based on the information contained within the SPAK Report, the Albanian Parliament voted to remove Mr. Ahmetaj's immunity. *See* "SPAK Declares Arben Ahmetaj as Internationally Wanted," *available at* <https://euronews.al/en/spak-declares-arben-ahmetaj-as-internationally-wanted/>. In the months since Mr. Ahmetaj's immunity was removed, SPAK's investigation does not appear to have progressed, and Mr. Ahmetaj has not been formally charged with any crime in an Albanian court of law.

In spite of this, Mr. Ahmetaj has been the subject of various negative media articles that appear to have been fueled by leaks of confidential investigation materials. Those negative media articles focus on Mr. Ahmetaj's prior business interests, his personal life, and other topics that are not germane to SPAK's investigation. In particular, many of these articles discuss Mr. Ahmetaj's personal and financial interests from the period prior to his entry into government services, which cannot logically be relevant to SPAK's investigation of public corruption. Moreover, the fact that confidential investigation materials themselves appear to have been leaked raises significant concerns regarding the legitimacy of SPAK's investigation broadly, and the conduct of the officials responsible more specifically.

### C. Summary of Conclusions

Our analysis has identified several instances where SPAK's investigatory and prosecutorial approaches and conclusions, as reflected in the SPAK Report, do not appear to comport with internationally accepted practices and norms. SPAK appears to have relied on a significant amount of circumstantial evidence, and therefore arrived at unsupported conclusions on the basis of that evidence. As a result, in our view, SPAK has not established several key pillars that are necessary to establish a case of corruption or abuse of power. In particular, SPAK has not identified (a) any specific official act that Mr. Ahmetaj took in derogation of his official duties or (b) any benefit that Mr. Ahmetaj purportedly received in exchange for the official act Mr. Ahmetaj allegedly performed.

Moreover, SPAK's investigation has identified and alleged that other individuals, including the former head of the relevant Contracting Authority, Mr. Koka, engaged in corruption in connection with the incinerator scheme. Our review of the document charging Mr. Koka, which appears to summarize a fulsome and thorough investigation and prosecution, lists in detail the official acts Mr. Koka allegedly took and the benefits he allegedly received,<sup>3</sup> but does not appear to make any reference to Mr. Ahmetaj playing any part in the alleged scheme. Further, we have found that Mr. Ahmetaj actually took measures to oppose certain steps in the

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<sup>3</sup> We note again that Mr. Koka and others have been convicted by SPAK in connection with the incinerator scheme.

concessions process, steps that were entirely in compliance with applicable laws and Mr. Ahmetaj's official duties.

As a result of these failings of SPAK's investigation, we are left to question the veracity of the allegations against Mr. Ahmetaj and the motivations of the prosecutorial efforts against him. The wild *ad hominem* attacks relating to Mr. Ahmetaj's prior business interests, his personal life, and other wholly irrelevant topics in the media, which appear to be fueled by leaks of confidential investigation materials, only intensify our concerns. Such leaks give rise to unfair and incorrect assumptions of Mr. Ahmetaj's guilt before any trial has occurred. This lends even further credence to the belief that SPAK's motivations for targeting Mr. Ahmetaj are political in nature, instead of in the service of justice. Based on our own extensive experience as United States federal prosecutors and officials conducting investigations and prosecutions of public corruption, we find the conduct of SPAK's investigation to be wholly lacking. Moreover, we find SPAK's evidence wholly insufficient to charge (much less convict) Mr. Ahmetaj of any wrongdoing, or to continue any kind of investigation or prosecution against him.

## **II. The SPAK Report Fails to Identify Any Official Act Mr. Ahmetaj Took in Support of the Incinerator Projects.**

According to internationally accepted principles of anti-corruption law, in order to make a credible allegation of corruption against Mr. Ahmetaj SPAK must show that he took an act in derogation of his official duties, or failed to take an act

in derogation of his official duties, as a result of a benefit corruptly conferred upon him. *See, e.g.*, OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, Art. 1(1) (“Each Party shall take such measures as may be necessary to establish that it is a criminal offence under its law for any person intentionally to offer, promise or give any undue pecuniary or other advantage, whether directly or through intermediaries, to a foreign public official, for that official or for a third party, in order that the official act or refrain from acting in relation to the performance of official duties, in order to obtain or retain business or other improper advantage in the conduct of international business”). Not only does the SPAK Report fail to establish this, but it also fails to even recognize the fact that Mr. Ahmetaj did not have the authority to award Mr. Mërtiri, Mr. Zoto, or any of the other actual perpetrators of the incinerator scheme, the corruptly obtained contracts.

A. As Minister of Economic Development, Trade and Entrepreneurship, Mr. Ahmetaj Played No Role in, and Had No Responsibility Over, the Elbasan and Fier Incinerator Contract Processes.

Contracts governing public/private partnerships, like those at issue here, are governed by the Albanian Law on Concessions and Public Private Partnership, which details the duties of various government agencies and officials in public concessions. The vast majority of the responsibility falls on the “Contracting Authority,” the government agency with whom the private party will enter into the

contract. Contracting Authorities include “line ministries” and “local governing units,” which makes sense as such entities have expertise in their subject matter and geographic areas, respectively. *See* Law on Concessions and Public Private Partnership Art. 13. Accordingly, the Contracting Authority, with the assistance of a commission of experts, is responsible for, among other things, identifying and choosing a private entity with which to partner, negotiating the contract with the private entity, and ensuring performance by the private entity. *See id.* at Art. 18.

As noted above and discussed further below, the relevant Contracting Authority for the incinerator concessions was the Ministry of Environment. The Minister of Environment during the concessions process for all three incinerator projects was Mr. Koka. During the relevant decisions on the Elbasan and Fier incinerator contracts, Mr. Ahmetaj was the Minister of Economic Development, Trade and Entrepreneurship. As detailed above, Ministry of Finance approval was sought for the Elbasan incinerator in late 2014, and for the Fier incinerator in January 2016. Mr. Ahmetaj served as the Minister of Economic Development, Trade and Entrepreneurship until February of 2016.

In spite, or perhaps because, of the clear lack of any connection between Mr. Ahmetaj and any official act he took in support of the incinerator contracts, SPAK manufactures tenuous, and in some cases downright false, connections between Mr. Ahmetaj and these projects. For example, SPAK appears to attempt to use the fact

that Zamir Stefani was a member of the commission of experts advising the Ministry of Environment on the Elbasan incinerator contract in an unsuccessful attempt to link Mr. Ahmetaj to that project. *See* Exhibit A, p. 44 (“[T]he fact that [the Ministry of Economic Development, Trade and Entrepreneurship] was not involved is not supported, given the fact that a subordinate of the citizen Arben Ahmetaj was in the commission, specifically the late Zamir Stefani”). This is patently false for a number of reasons. First, Mr. Stefani was not representing the Ministry of Economic Development, Trade and Entrepreneurship on the commission; he was instead acting as an independent expert on legal matters based on his substantial experience. *See* Law on Concessions and Public Private Partnership Art. 18 (“The Commission members need to be professionals with legal, economic and technical backgrounds and professionals from other relevant fields, depending on the subject and characteristics of concession/private public partnership”). That commission reported directly, and solely, to the Ministry of Environment. Moreover, because he was an independent expert, Mr. Stefani bore personal responsibility in his individual capacity for his work on the commission. Second, SPAK presents no evidence that Mr. Ahmetaj pressured Mr. Stefani to take any action or make any decision. In fact, SPAK does not even present evidence that Mr. Ahmetaj communicated at all with Mr. Stefani about the commission’s work. Third, even if Mr. Ahmetaj had communicated with Mr. Stefani about the business of the commission while Mr.

Stefani was a member of the commission – which he did not – Mr. Stefani was only one voice on an *advisory* committee. Mr. Stefani had no real power to influence the awarding of the contract. Mr. Ahmetaj thus clearly played no role in the incinerator contracts while he was Minister of Economic Development, Trade and Entrepreneurship.

B. As Minister of Finance, Mr. Ahmetaj Actively Prevented the Tirana Incinerator Contract from Moving Forward.

As noted above, the Law on Concessions and Public Private Partnership provides specific limitations on the role and responsibilities of the Minister of Finance in concessions. *See* Law on Concessions and Public Private Partnership Art. 10 (“The authority of the Minister of Finance regarding concessions/public private partnership shall be exercised under stipulations as laid down in the special articles of this law”). In brief, aside from the Contracting Authority, the Ministry of Finance is the only other government agency that plays any role in the contracting process. This role is limited to assessing whether there are sufficient appropriations in the federal budget for Albanian government funds to be allocated for a project that requires such funds. For example, Article 42 of the Law on Concessions and Public Private Partnership, titled “Financial Support,” states that projects requiring subsidization by the government, “as determined by the feasibility study, shall require a prior approval by the Ministry of Finance with regard to fiscal affordability, sustainability and feasibility ...”

Pursuant to these provisions, when Mr. Ahmetaj was appointed Minister of Finance in February 2016, his only power to affect the Tirana incinerator contract would have been to state whether or not the funds sought by the “Contracting Authority” – the Ministry of Environment – and the private entities with which the Contracting Authority partnered were available in the government budget. We understand that this question was analyzed comprehensively by various bureaucrats in Mr. Ahmetaj’s department, and Mr. Ahmetaj relied on these experts in making his formal decisions.

Moreover, the record clearly shows that Mr. Ahmetaj, as Minister of Finance, engaged in a rigorous review of the Tirana incinerator project submitted by the Ministry of Environment and the local government of Tirana. The SPAK Report itself notes that Mr. Ahmetaj, as Minister of Finance, rejected the initial proposal for the Tirana incinerator in April of 2016 because the submission failed to comply with applicable regulations. *See Exhibit A, p. 109-10.* Accordingly, Mr. Ahmetaj could not state there was room in the government budget to accommodate the proposed project, which was his sole power in the matter. *See id.* Moreover, Mr. Ahmetaj refused to approve the Tirana incinerator project *three more times* because there were insufficient funds in the budget to pay for it. *See id.* at 110-24. On the fifth instance, Mr. Ahmetaj was informed that the plan for the Tirana incinerator project had changed, and that federal government funds would no longer be needed. *See id.*



at 125. As a result, Mr. Ahmetaj stated, on the fifth time of asking, that the Ministry of Finance had no comment on the project. *See id.*

One would assume that had Mr. Ahmetaj been an active participant in the corruption scheme, he would have signed off on the project regardless of these regulatory violations. The fact that he did not is very telling and establishes convincingly that he did not act corruptly with respect to the incinerator projects. For its part, SPAK appears to suggest that Mr. Ahmetaj's refusal to exercise Finance Ministry power in response to the fifth request for approval – which would have been entirely improper given the representations that federal funds were not required – is evidence of his guilt. *See id.* at 126 (“So as can be ascertained, the person under investigation, Arben Ahmetaj, does not hinder this procedure despite the problems it presented”). This is, of course, patently ridiculous; the fact that Mr. Ahmetaj followed the letter of the law cannot possibly be used as evidence that he engaged in public corruption. That SPAK would feel the need to reach this far beyond the bounds of logic should raise serious concerns about SPAK's investigation and prosecution, and the motives underlying both.

### **III. The SPAK Report Fails to Identify Any Legitimate Evidence that Mr. Ahmetaj Benefitted from the Alleged Scheme.**

As noted above, it is widely accepted that a charge of corruption cannot stand where there is no evidence that the public official received an illicit benefit from the private coconspirators. In its report, however, SPAK fails to identify any benefit,

either monetary or in kind, that was unlawfully provided to Mr. Ahmetaj in exchange for his official act or omission in furtherance of the incinerator contract scheme. SPAK attempts to connect a variety of legitimate transactions – many entirely unconnected to Mr. Ahmetaj, others made by individuals with only the most tenuous of connections to Mr. Ahmetaj – from Mr. Ahmetaj to the scheme. The few allegations that are even somewhat reasonably connected to Mr. Ahmetaj suffer from their own set of flaws, which raises significant doubts as to their veracity.

A. The Real Estate Transactions

1. *Hamallaj Properties*

SPAK alleges that Mr. Ahmetaj received a villa in Hamallaj, Albania from Klodian Zoto. It is important to note as a preliminary matter that, despite SPAK's claims to the contrary, we understand that Mr. Ahmetaj does not have, and has never had, a relationship with Mr. Zoto. Nevertheless, SPAK alleges that Mr. Zoto indirectly gifted the villa to Mr. Ahmetaj. Based on our review, the truth of the matter is that Mr. Zoto contracted with the developer of the villa while it was being built, but Mr. Zoto eventually reneged on the contract and refused to pay the developer. *See Exhibit A, p. 189* (“On 19.02.2018, with no. 155 repertory, no. 82 collection, dated 19.02.2018, the entrepreneur Mane TCI signs with the citizen Klodian Zoto, the revocation of the business contract with no. 1770 repertory, no. 1044 collection, dated 16.06.2017, before the notary Gertjon Kërçuku, claiming that the customer has

not liquidated any installment of the price and they agree to revoke the contract”). The developer therefore sought out a new buyer for the villa, identifying Gerian Kuka. We understand that Mr. Kuka then purchased the villa from the developer with absolutely no involvement from Mr. Zoto. *Id.* at p. 188-90. In fact, the contractor who built the villa is on the record stating that Mr. Zoto did not pay anything for the villa. *See* Letter of Kozma Heqimi, appended as Exhibit B. The accusation that Mr. Zoto somehow gave Mr. Ahmetaj the villa is thus unsupported and lacking in any relevant evidentiary support. Indeed, the SPAK Report itself notes that Mr. Kuka’s only direct connection to Mr. Ahmetaj was that he apparently “stayed with Mirel Mërtiri, Klodian Zoto and Arben Ahmetaj, but many years ago, at a table to drink some coffee” and that “he does not know the place and time.” *See* Exhibit A, p. 188. In our view, this is woefully insufficient evidence to establish that the convoluted chain of ownership resulted in a benefit Mr. Ahmetaj received in exchange for any official act during his time in government.

SPAK also alleges that Mr. Ahmetaj received further illegal benefits in connection with the eventual purchase of the villa by Erjola Hoxha, Mr. Ahmetaj’s current wife. Although these accusations at least contain a tether to reality, in that Ms. Hoxha engaged in real estate transactions for the relevant properties, SPAK has either failed to consider, or deliberately ignored, key exculpatory evidence that directly undercuts its allegations. By way of background, Ms. Hoxha and her family

purchased an apartment as a vacation residence in Hamallaj near the villa referenced above because the Hoxha's traveled regularly to the area for leisure. *See* Contract for Purchase of Apartment by Hoxha Family, appended as Exhibit C. The Hoxha's purchased the apartment in 2017, unfurnished and new, for approximately EUR 45,000. *See id.* at p. 3. They then proceeded to furnish and renovate the apartment.

A few years later, Mr. Ahmetaj and Ms. Hoxha were in a relationship, but were not yet married, and so were not living together. Because Ms. Hoxha was pregnant at the time, she began to search for a larger home. The villa at issue in this case was 100 meters from the apartment in which the Hoxha's were living, so Ms. Hoxha's brother, who is close to several of the landlords in the area, asked around to determine who owned the villa. Mr. Kuka and Ms. Hoxha and her family then proceeded to engage in negotiations over the purchase of the villa. Such negotiations were entirely separate from Mr. Ahmetaj.

For a short time, Ms. Hoxha rented the villa from Mr. Kuka while her family continued to live in their apartment. Mr. Ahmetaj drove back and forth to visit Ms. Hoxha and he and Ms. Hoxha's daughter, occasionally accompanied by a close friend, Artan Gjokaj. On one such occasion, after visiting with Ms. Hoxha and her family, Mr. Ahmetaj and Mr. Gjokaj were invited to stay with the Hoxha's as it was too late for them to drive back to Tirana. Mr. Gjokaj did not want to intrude, but the Hoxha's, who were living in the villa, pointed out that he could stay in the apartment.

Mr. Gjokaj, a Greek national, was so impressed with the renovated and furnished apartment that he sought to purchase it. The Hoxha's, who were already considering selling the apartment, entered into negotiations with Mr. Gjokaj, again entirely separate from Mr. Ahmetaj. The Hoxha's and Mr. Gjokaj eventually agreed on a price of EUR 130,000 for the furnished apartment, *see* Contract for Purchase of Apartment by Mr. Gjokaj from Hoxha Family, appended as Exhibit D, and Mr. Gjokaj continues to own the apartment today. Ms. Hoxha's parents then gifted Ms. Hoxha a portion of the proceeds of the apartment sale, which she used to purchase the villa outright from Mr. Kuka. *See* Contract for Purchase of Villa by Erjola Hoxha, appended as Exhibit E.

Based on our review, the price that Mr. Gjokaj paid was not inflated, but instead reflected fair market value. Our understanding is based on the fact that, as part of the transaction between Mr. Gjokaj and the Hoxha's, the value of the apartment was appraised. The valuation, which we assume that SPAK has reviewed, clearly states that Mr. Gjokaj paid market price for the apartment. *See* Real Estate Valuation Report, Exhibit F. SPAK's accusations that the real estate transactions pertaining to the villa and the apartment resulted in an illegal benefit to Mr. Ahmetaj are thus, in our view, unsupported.

## 2. *Selitë Properties*

SPAK's attempt to show a benefit conferred by Mr. Mërtiri and Mr. Zoto to Mr. Ahmetaj through the sale of apartments in Selitë, Albania, is even more tenuous. In brief summary, SPAK's convoluted narrative appears to suggest that Mr. Ahmetaj and his ex-wife, Albina Mançka, were investors in property, and that the sale of that property allowed funds tainted by corruption to flow to Mr. Ahmetaj.

SPAK attempts to make this connection three different ways. First, SPAK notes that Besmir Prifti was initially documented as the buyer of the relevant properties. *See Exhibit A, p. 182.* Notably, Ms. Mançka canceled the contract – ***which was for a sale at the prevailing market rate*** – with Mr. Prifti and returned his funds to him, a point that SPAK fails to properly acknowledge. Moreover, SPAK fails to recognize that the contract was canceled in part due to a desire to avoid even a hint of impropriety when it became apparent that Mr. Prifti is the cousin of Mr. Mërtiri, and an employee of Mr. Mërtiri and Mr. Zoto.

SPAK also points to the sale of an apartment in Selitë by Ms. Mançka to a Sonila Goxha. Ms. Goxha, the common law wife of Sokol Meqemeja, obtained a loan in 2018 from Mr. Meqemeja's company, Frigo Food Shpk, in order to, according to SPAK, purchase the apartment from Ms. Mançka. *See Exhibit A., p. 178-79.* Mr. Meqemeja is relevant, according to SPAK, because another company with which he is connected, Building Construction & Green Energy, received a ten-point bonus

during the concessions process for the Fier incinerator contract. *See* Exhibit A, p. 70, 79. That bonus was approved in early 2016 by a decision (a *vendim kolegjal*) of the approximately 18-person Council of Ministers, of whom Mr. Ahmetaj was but one, primarily on the recommendation of the Ministry of Environment and Mr. Koka. *Id.* at p. 81.

Even if Mr. Ahmetaj’s extremely peripheral role in Building Construction & Green Energy receiving the ten-point bonus could be understood as an official act taken in derogation of duty – which it cannot, not least because Mr. Ahmetaj was only one of several ministers who approved the bonus in compliance with applicable laws and regulations – SPAK fails to adequately connect this act to a relevant benefit. Building Construction & Green Energy did not win – or even bid on – the Fier incinerator contract, *see id.* at p. 178 (“From the verification of the books of purchase and sale declared in the tax authority, [Building Construction & Green Energy] does not appear to have exercised commercial activity”), and Ms. Goxha allegedly received her loan from Mr. Meqemeja two years after Building Construction & Green Energy was awarded the bonus. SPAK seems to allege that Mr. Meqemeja paid a bribe through Ms. Goxha *two years after* the relevant contract was handed out *to another private entity*. This is entirely illogical.

SPAK’s final, and most tenuous, allegation relates to a transaction between Ms. Mançka and Andi Boni. SPAK alleges that Ms. Mançka sold the two Selitë

apartments to Mr. Boni, who paid for the properties using a loan received from Helidon Begaj. *See id.* at p. 175-76. Mr. Boni “turns out to be acquainted with the citizen Klodian Zoto” and allegedly worked with Mr. Zoto on a “procurement procedure” for a contract with the Ministry of Environment led by Mr. Koka. *See id.* at p. 176. Assuming that this is all true, SPAK fails yet again to show how Mr. Boni’s purchase of the properties from Ms. Mançka constitutes the exchange of an official act for an illicit benefit conferred to Mr. Ahmetaj. SPAK does not present any evidence showing that Mr. Zoto instructed Mr. Begaj to give Mr. Boni funds that were intended to be passed from Mr. Boni through Ms. Mançka to Mr. Ahmetaj. Moreover, SPAK fails to allege how this supposed flow of funds is connected to the incinerator contracts. As a result, this allegation, as with the other allegations related to the Selitë properties and all of SPAK’s allegations, do not make out a proper case of public corruption, money laundering, or any other misconduct against Mr. Ahmetaj.

### 3. *Villa Number 73*

Finally, SPAK alleges that transactions between Ms. Mançka and Elda Dinaj related to a villa in Palase, Albania, are evidence of corruption on the part of Mr. Ahmetaj. SPAK suggests that the villa itself is the proceeds of illegality without providing any evidence to support this. *See Exhibit A*, p. 221. One would expect, given that SPAK dedicates dozens of pages of the SPAK Report to recording



information about the villa and Ms. Dinaj, that SPAK's investigation into the same would have uncovered *some* evidence of misconduct. Instead, the resources SPAK dedicated to its investigation appear to have been wasted. Had SPAK simply conducted proper due diligence, perhaps it could have saved those resources by learning that Ms. Dinaj and Ms. Mançka have been close friends since the late 1980's, a simple, straightforward, and exculpatory explanation for the transactions related to the villa. Whether SPAK failed to discover this fact, or deliberately ignored it, SPAK's motivations for alleging that the villa transactions are evidence of corruption on the part of Mr. Ahmetaj are patently ridiculous and raise serious questions regarding SPAK's motivations.

B. Trips with Mërtiri

SPAK also accuses Mr. Ahmetaj of receiving trips and other hospitality from Mr. Mërtiri. Although Mr. Ahmetaj has travelled on occasion with his former friend Mr. Mërtiri, to his knowledge, Mr. Ahmetaj always paid for his portion of the trip. It is possible that Mr. Ahmetaj asked Mr. Mërtiri to make reservations for these trips, and that Mr. Mërtiri may have offered his credit card to hold such reservations, but Mr. Ahmetaj believes that he always paid for his portion of the costs in cash. Mr. Ahmetaj therefore received no travel or hospitality benefits, to his knowledge, from Mr. Mërtiri.

#### **IV. SPAK Has Previously Alleged that Others Masterminded the Incinerator Scheme Without Any Connection to Mr. Ahmetaj.**

In December of 2021, SPAK arrested Mr. Koka in connection with the incinerator scheme; a few months later, SPAK also arrested Mr. Bllako. *See* State Department Report. SPAK then proceeded to charge Mr. Koka and Mr. Bllako, as well as Mr. Mërtiri, Mr. Zoto, and several others, with perpetrating the scheme. *See* Application for the Submission of Criminal Case No. 277/2020, appended as Exhibit G. As detailed below, Mr. Ahmetaj is not named *at all* in this document.

That Mr. Koka has been charged is significant in particular because, as discussed above, his ministry was the “Contracting Authority” for the incinerator projects, and Mr. Koka therefore had significant power over which private entity received the concession. Moreover, the document describing Mr. Koka’s alleged misconduct is replete with exactly the kind of evidence that is missing from the SPAK Report: evidence showing the official acts Mr. Koka allegedly took to corruptly aid his private coconspirators, benefits allegedly received by Mr. Koka in the form of two payments, and various additional actions Mr. Koka allegedly took in clear violation of applicable rules and regulations. For example, Mr. Koka had allegedly decided that Albtek Energy, the company connected to Mr. Mërtiri, Mr. Zoto, and Stela Gugallja, would win the concession for the Elbasan incinerator by

involving them in discussions with the governmental commission prior to the awarding of the concession. *See* Exhibit F, ¶ 2.12.2.<sup>4</sup>

We reiterate that there is *no* reference to Mr. Ahmetaj in the Application. One would assume that if Mr. Ahmetaj was an active participant in the scheme that SPAK alleges, Mr. Ahmetaj's name would have been included at least once in the Application. This is not to say that the allegations against Mr. Koka are entirely different from those against Mr. Ahmetaj, either. For example, the commission of experts for the Elbasan incinerator project referenced in the SPAK Report – and allegedly tying Mr. Ahmetaj to the corrupt process of that project – is referenced in Paragraph 1.6 of the Application. Mr. Stefani, the former employee of one of Mr. Ahmetaj's various ministries, is even mentioned by name. Mr. Ahmetaj's name, however, is nowhere to be found. This leads one to question the conclusion in the SPAK Report that Mr. Stefani was a member of the commission essentially as an emissary or representative of Mr. Ahmetaj. *See* Exhibit A. p. 44.

The fact that SPAK has already identified and charged another individual with the means and motive to commit the crime of which Mr. Ahmetaj is now accused should, in our view, raise serious questions as to the motives underlying SPAK's decision to subsequently charge Mr. Ahmetaj with similar conduct. This is especially

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<sup>4</sup> We note that Mr. Koka has since been sentenced by SPAK to a term of imprisonment in connection with the incinerator scheme.

true given the complete absence of any reference to Mr. Ahmetaj in the Application. It is also notable that the charging documents for Mr. Koka reference the fact that the Ministry of Finance, led at the time by Mr. Ahmetaj, refused requests by Mr. Koka to push through the concession where Mr. Koka acted contrary to applicable laws and regulations. This appears to have been included as additional evidence of Mr. Koka's alleged misconduct, as other government officials disagreed with Mr. Koka's proposal for the projects. In other words, the Application submitted to charge Mr. Koka with criminal offenses essentially exonerates Mr. Ahmetaj of any criminal liability for the alleged offense the SPAK report now seeks to bring against him. As noted above, this point is further substantiated in the SPAK Report, which notes that Mr. Ahmetaj, repeatedly and on multiple occasions, rejected requests for funding from the Ministry of the Environment for the Tirana incinerator project. *See Exhibit A, pp. 109-25.*

**V. Based on Our Analysis and Prior Experience, We Have Significant Concerns with SPAK's Investigation and Prosecution of Mr. Ahmetaj.**

The instant memorandum was prepared with the assistance of a team with dozens of years of experience investigating and prosecuting public corruption cases in the United States and abroad. The team includes former United States federal prosecutors and former senior law enforcement officials experienced in the investigation of allegations similar to those made against Mr. Ahmetaj. Based on their combined experience and knowledge, it is the opinion of these individuals that

the SPAK Report does not come close to establishing the necessary elements of public corruption. This failure, combined with substantial evidentiary issues, raises significant concerns regarding SPAK’s motivations in investigating and prosecuting Mr. Ahmetaj. We have no opinion as to what those motivations might be, but we do note that our concerns are unfortunately supported by the general opinion of the U.S. Department of State, which has identified issues of corruption and judicial freedom in Albania.

A. The SPAK Report Does Not Properly Establish the Elements of a Corruption Charge.

In our experience, laws prohibiting public corruption or abuse of office generally require the prosecution to establish the following elements beyond a reasonable doubt: (1) the individual being charged is a “public official,” either elected or appointed in some fashion under applicable local law; (2) a “thing of value” has been offered, which can be tangible, like cash, or intangible, like political power or support for another project; (3) an “official act” is involved that a bribe or gratuity could influence, such as a decision to award a license or a piece of pending legislation; (4) the public official has the authority to commit the official act; and (5) the bribing party intends a particular result. For example, the United States Foreign Corrupt Practices Act (“FCPA”) prohibits bribery of “any foreign official for purposes of influencing any act or decision of such foreign official in his official capacity, inducing such foreign official to do or omit to do any act in violation of the

lawful duty of such official, or securing any improper advantage.” Similarly, the UK Bribery Act of 2010 (“UKBA”), prohibits bribery intended “to induce a person to perform improperly a relevant function or activity, or to reward a person for the improper performance of such a function or activity.”

Both statutes also broadly define the form that the bribe can take. Under the FCPA, this is referred to as “anything of value” and encompasses everything from cash and gifts to offers of employment and hospitality. The UKBA simply refers to any “financial or other advantage” conferred on another person. These elements also appear to exist under Albanian law. *See* Albanian Criminal Code of 1995, Art. 244 (“Promising, direct or indirect proposal, offer, or giving, to a person, who exercises public functions, of any irregular benefit for himself or a third person in order to act or not act in relation to his duty, is punished by imprisonment from six months up to three years”).

Despite the clear and broad strictures of anti-corruption regimes around the world, the SPAK Report, in its many hundreds of pages, fails to establish any of the critical elements of a public corruption offense against Mr. Ahmetaj. First, as detailed above, SPAK does not – and indeed, cannot – show an official act or omission that was corruptly solicited, not least because Mr. Ahmetaj did not have the power to take an official act that would benefit the private parties. Second, though SPAK presents a truly astounding number of convoluted theories and loose

connections in its report, it fails to provide a single verified instance of Mr. Ahmetaj receiving a benefit from the other alleged perpetrators of the incinerator scheme. It appears that SPAK is attempting to rely on quantity of information, instead of quality, and that casual readers will presume that SPAK's tenuous conjectures are true simply because the SPAK Report says they are. This suggests a dangerous level of irresponsible investigation and prosecution at best and, more likely, a personal, political, or other improper motivation for the prosecution of Mr. Ahmetaj at worst.

B. SPAK's Allegations Fail to Connect Mr. Ahmetaj to Any Wrongdoing.

It is a well-accepted tenet of criminal justice and human rights that the accused in any case, particularly one alleging criminal misconduct, is entitled to certain rights. Chief among these, of course, is the presumption that the accused is innocent until proven guilty. *See, e.g.*, Criminal Procedure Code of the Republic of Albania, Art. 4 "Presumption of Innocence." Mr. Ahmetaj has not been criminally charged as of yet, but other key tenets of criminal law are instructive in his case.

Despite the significant volume of the SPAK Report, it does not appear that any precise pieces of evidence have been collected or obtained that show Mr. Ahmetaj engaged in corruption or abuse of office. The SPAK Report discusses, among a vast array of other things, Mr. Ahmetaj's personal life, government ministries and ministers with which Mr. Ahmetaj had little, if any, connection, and misconduct by a number of individuals, but not Mr. Ahmetaj. Based on our review,

however, there does not appear to be any direct evidence tying Mr. Ahmetaj to the corruption scheme.

As a result of the lack of direct evidence against Mr. Ahmetaj, SPAK appears to have jumped to unsubstantiated conclusions based on the circumstantial evidence it has identified. For example, as noted above, SPAK alleges that the fact that Mr. Stefani served on a commission of experts advising the Ministry of Environment on the Elbasan incinerator contract is evidence that Mr. Ahmetaj exerted undue influence on the awarding of that contract. *See* Exhibit A, p. 42. SPAK does not present any evidence, such as communications between Mr. Ahmetaj and Mr. Stefani about the contract, in support of this allegation. *Id.* Further, SPAK appears to have failed to identify or ignored a significant number of important facts, such as the fact that Mr. Stefani, an attorney, was asked by the Ministry of Environment – the Contracting Authority for the relevant project – to join a commission of experts advising the Ministry as a legal advisor. In that role, Mr. Stefani was not representing the Ministry of Economic Development, Trade and Entrepreneurship; he was instead acting as an independent expert as called for by the Law on Concessions and Public Private Partnership. *See* Art. 18 (“The Commission members need to be professionals with legal, economic and technical backgrounds and professionals from other relevant fields, depending on the subject and characteristics of concession/private public partnership”). SPAK’s accusation that Mr. Ahmetaj



improperly participated in, or otherwise influenced, the Elbasan incinerator contract process solely because Mr. Stefani was a member of the advisory committee is thus clearly unsupported.

Similarly, SPAK alleges that, in his role as Minister of Finance, Mr. Ahmetaj sought to expand the role of the Ministry of Finance in concessions and public/private partnerships. *See* Exhibit A, p. 75-76. SPAK then appears to suggest in vague and cursory fashion that this is evidence that Mr. Ahmetaj acted corruptly in connection with the incinerator projects. *See id.* Putting aside the latter point, which appears to plainly lack merit, SPAK appears to have forgotten or ignored that all changes to the Law on Concessions must, as with all Albanian laws, pass through the Albanian Parliament. Whether Mr. Ahmetaj desired to increase the power of the Ministry of Finance or not, it certainly is not something that he had the power or authority to unilaterally bring about on his own. Even the suggestion that this is evidence of corruption is quite ridiculous, especially when Mr. Ahmetaj, like many other ministers, changed positions so frequently that he would have been extremely unlikely to benefit from an increase in the power and responsibilities of any single ministry.

Analogous issues arise with regards to SPAK's allegations pertaining to the allocation of Albanian federal government funds for the Elbasan and Fier incinerator contracts. SPAK cites multiple instances in which Mr. Ahmetaj, as Minister of

Finance, provided final approvals for the allocation and/or reallocation of funds related to these two projects. *See id.* at p. 58, 61-62, 98. SPAK implies that in so doing, Mr. Ahmetaj aided in the corruption scheme by singlehandedly approving the shifting of funds from one incinerator project to the other. However, SPAK fails to properly acknowledge that Mr. Ahmetaj's actions were entirely lawful. Per Albanian Law No. 9936 on the Budget System Management in the Republic of Albania, the process by which government funds can be reallocated flows through multiple departments at multiple government agencies. After an official request is made by the relevant "spending unit" – in this case, the Ministry of Environment – to the Ministry of Finance, the request is evaluated by multiple subdepartments within the Ministry of Finance. *See* Law No. 9936, Art. 18, 19. Only upon the recommendation of these subdepartments does the Minister of Finance offer final approval. *See id.* at Art. 44, 45. SPAK ignores the roles of these various intermediaries and instead suggests that Mr. Ahmetaj rubber-stamped a request from Mr. Koka or Mr. Bllako for a reallocation of funds. This is dangerously misleading, flatly incorrect, and is yet another point that raises concerns regarding SPAK's motivations in investigating and prosecuting Mr. Ahmetaj.

C. The U.S. State Department Has Identified Concerns with Politically Motivated Prosecutions in Albania.

Based on our review, we have reason to believe that the allegations levied by SPAK against Mr. Ahmetaj are, in whole or in part, motivated by political animus.

We understand that SPAK has been under pressure, both from external sources and its own citizens, to crack down on corruption. While this goal is noble and appears to have borne fruit in the form of legitimate and evidentiarily supported prosecutions against individuals such as Mr. Koka, prosecutions based on spurious and unsupported allegations cannot be allowed to stand. We understand that Mr. Ahmetaj is likely being targeted because he is (a) no longer considered to be an ally of Prime Minister Rama but (b) is still considered a “big fish” for political purposes because of his former role as Deputy Prime Minister. As the United States Department of State noted, “[a]lthough the constitution provides for an independent judiciary, political pressure, intimidation, corruption, and limited resources prevented the judiciary from functioning fully, independently, and efficiently.” *See* State Department Report. The State Department further noted that “instances of judicial corruption, inefficiency, intimidation, and political tampering were reported.” *Id.* Mr. Ahmetaj unfortunately appears to be the victim of one of these instances.

## **VI. Conclusion**

For the reasons stated above, we believe that there are significant issues with the allegations levied by SPAK against Mr. Ahmetaj. While our review was limited to those documents and materials to which we had access, namely the SPAK Report and other publicly available documents, such review was sufficiently comprehensive to identify the key concerns identified above. Based on our analysis, in conjunction

with our prior experience investigating, prosecuting, and defending cases of public corruption, we find SPAK's case, as laid out in the SPAK Report, to be unsupported by the evidence. SPAK has entirely failed to establish any of the key elements of a public corruption offense, namely an official act or omission and a benefit conferred in exchange. SPAK further completely fails to recognize that Mr. Ahmetaj was never in a position to materially move the contracts for the incinerator contracts forward, and indeed *rejected* the Tirana incinerator contract proposal several times. SPAK also attempts to conjure connections between Mr. Ahmetaj and the other alleged wrongdoers in the case – against whom significant evidence of exactly the type lacking in Mr. Ahmetaj's case has been presented – through a convoluted maze of unrelated persons and entities. At best, the SPAK Report is the result of a poor and mishandled investigation that clearly shows the dangers of entertaining conspiracy theories in criminal prosecutions. At worst, the SPAK Report reflects a politically motivated persecution of an upstanding individual whose only wrong was to fall out with the ruling elite. Although Albania's efforts to combat corruption and fraud should be applauded, baseless attacks on innocent individuals because they happen to be political opponents are manifestly unjust. Accordingly, we believe that SPAK should revoke the SPAK Report and immediately cease its investigation into Mr. Ahmetaj.

# EXHIBIT A

**REPUBLIKA E SHQIPËRISË  
DHOMA KOMBËTARE E NOTERISË  
DEGA VENDORE TIRANË  
NOTER ALMA M. BURGAJ**



**DATE 31/08/2023  
NR REP 12252**

**VËRTETIM PËRKTHIMI**

Sot, më datë 31/08/2023, para meje Notere ALMA M. BURGAJ, anëtare në Dhomën Kombëtare të Noterisë, Dega Vendore TIRANË, me zyrë në adresën NR.8, RR. E DIBRES, NR.403, u paraqit personalisht:

**PËRKTHYES:**

Shoqëria Orkida Begteshi, regjistruar si person juridik në QKB (Qendra kombëtare e regjistrimit të bizneseve) me numër unik identifikimi të subjektit NIUS L82216039S, me adresë Rruga Tish Daija, Kompleksi KIKA 2, Njesia nr.1, përfaqësuar nga Administratori Orkida Begteshi, atësia Ilir, amësia Eglantina, shtetase Shqiptare, lindur në Durres dhe banuese në Tiranë, me adresë F.Xhajko P.63/2 Sh.1 Ap.7; ; ; Njësia Administrative Nr. 8; ; 0000; Tiranë, lindur më 31/07/1978, gjendja civile "e martuar", madhore, me zotësi të plotë juridike për të vepruar, për identitetin e të ciles u garantova me Leternjoftim ID nr. 028793985 dhe nr. personal H85731115B.

Përkthyesja më deklaroi se përktheu me përpikmëri dhe saktësi dokumentin bashkangjitur nga gjuha shqipe në Anglisht dhe e nënshkroi rregullisht përpara meje Noteres.

Në referim të nenit 135, i ligjit nr. 110, datë 20.12.2018 "Për Noterinë"; në Republikën e Shqipërisë unë Noterja vërtetohet nënshkrimi i përkthyeses.

Në zbatim të ligjit nr. 9887, datë 10.03.2008 "Për mbrojtjen e të dhënave Personale", unë Noterja deklaroj se do të ruaj dhe përpunoj të dhënat personale të subjekteve të këtij veprimi, në mënyrë të drejtë dhe të ligjshme.

**REPUBLIC OF ALBANIA  
NATIONAL NOTARY CHAMBER  
LOCAL BRANCH OF TIRANA  
NOTARY ALMA M. BURGAJ**

**AUTHENTICATION OF TRANSLATION**

Today, on 31/08/2023, in front of me the Notary ALMA M. BURGAJ, Member of the National Chamber of Notaries, local branch of TIRANA, located in n. 8, Rr. Dibres, no. 403, appeared personally:

**TRANSLATOR:**

The Company Orkida Begteshi, registered as legal entity in QKB (National Business Registration Center) with tax number L82216039S, address Rruga Tish Daija, Complex KIKA 2, Unit no. 1, represented by the Administrator Orkida Begteshi, father's name Ilir, mother's name Eglantina, Albanian citizen, born in Durres and resident in Tirana, with address F.Xhajko P.63 / 2 Sh.1 Ap.7; Administrative Unit No. 8; 0000; Tirana, born on 31/07/1978, civil status "married", major, with full legal capacity to act, holder of the ID no. 028793985 and personal no. H85731115B.

The translator stated to me that she accurately translated the attached document from Albanian into English and signed it regularly in front of me the Notary.

With reference to article 135, of law no. 110, dated 20.12.2018 "On the Notary"; in the Republic of Albania, I the Notary confirm the signature of the translator.

Pursuant to the law no. 9887, dated 10.03.2008 "On the protection of Personal Data", I, the Notary declare that I will store and process the personal data of the subjects, in a fair and lawful manner.

NOTARY PUBLIC  
ALMA M. BURGAJ



REPORT AND EVIDENCE

In relation to the request dated 07.07.2023  
for the granting of the authorization by the Assembly for the arrest/deprivation of liberty  
and the exercise of personal control/of the residence of  
MP Arben AHMETAJ.

I. Relations between the citizen Arben Ahmetaj and the citizens Klodian Zoto and Mirel Mërtiri

Following the investigations, evidence was administered that best supports the truth of the fact that the person under investigation, Arben Ahmetaj, has long had social and business relations with the citizens Klodian Zoto and Mirel Mërtiri.

First, we find it appropriate to present a profile of the person under investigation, Arben Ahmetaj, as involved in the business field. Concretely, this citizen turns out that, as a sole partner and subsequently also an administrator, he founded the company "Hermes" Llc in 2000, with activities in the field of telecommunications, export-import, television, financial consulting, etc. In 2003, the citizen Arben Ahmetaj leaves this company, transferring the shares of 63% to his wife at that time, the citizen Albina Mançka.

Meanwhile, in less than a year from the creation of the company "Hermes" Llc, it turns out that the citizen Arben Ahmetaj, he also founded the company "H-Communications" sh.a., with activity in the field of telecommunications, financial consulting, software, etc., keeping in addition to the capacity of the shareholder also that of the executive director, where the citizen Vilma Nushi appears as a co-shareholder. In 2004, the citizen Arben Ahmetaj decided to leave this company as well, selling his shares to his wife at the time, the citizen Albina Mançka.

However, the citizen Arben Ahmetaj continues to stay connected with his companies that at a certain moment in their lives, join each other, offering his service as an external consultant. The citizen Arben Ahmetaj declares this in the declaration of private interests before the beginning of the duty, index no.00693 of 2010, submitted to the High Inspectorate Of Declaration And Audit Of Assets And Conflict Of Interests on 31.03.2010, where he states that he earned income in the period September 2005-January 2008 in the amount of ALL 1,050,000.

Both the above companies, in 2007, merge, being absorbed by the company Hermes Llc from the company H Communications and in 2008, all the shares of the company H-Communications sh.a. are purchased by the company "Albania Online Service Provider" Llc where the citizen Albina Mançka manages to benefit from this sale, in 2008 the amount of 447,000 Euros and in 2009 the amount of 298,000 Euros. The citizen Arben Ahmetaj continues to be involved in the above relations, when on 16.09.2008, according to the service contract no. 7212 repertory and no. 258 collection with the citizen Hysen Ruka, who turns out to be a shareholder of the company "Bindi Integrated Services sha", with administrator the citizen Petri Deti<sup>1</sup>, offers services related to the preparation of the business case for the transaction, carrying out negotiations for the transaction, formatting of the contract for the sale of shares related to the transaction, as well as in general assistance for the successful completion of the transaction. According to article 4.1, the reward that the supplier (the citizen Arben Ahmetaj) will receive, will be in the form of a payment based on the success of the transaction (Success Fee). In the declaration of private interests before starting the duty, index no.00693 of 2010, submitted to High Inspectorate Of Declaration And Audit Of Assets And Conflict Of Interests on 31.03.2010, the citizen Arben Ahmetaj has declared that he benefited from this service, for the period 15.09.2008-03.2009, in the amount of 45,000 euros.

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1. a company that has been in negotiations for the transfer of shares in favor of the company "Albania Online Service Provider" Llc

The investigation has shown that Mirel Mërtiri (alias Klodian Mërtiri), who in 2008 founded the company "Fiber Network Albania", with objects in the field of telecommunications, etc., was also involved in the field of telecommunications. Also, the partner of the citizen Mirel Mërtiri, the citizen Stela Gugallja, appears to have founded in 2005 a company with the object, services related to telecommunications, etc., specifically the company "It-Tel 2005" Llc In 2008, the citizen Arenc Myrtezani was added to this company as a partner.

Precisely during the year 2008, is also documented the acquaintance of the citizen Arben Ahmetaj with the citizen Mirel Mërtiri. From the data administered by the telephone company "Vodafone" with No. FRS/0704/ED, dated 02.04.2010, it resulted that from telephone number 0692081449 used by the citizen Mirel Mërtiri, for the period 03.03.2008-18.09.2008, there are 12 (twelve) calls to the number 0692084711, used by the citizen Arben Ahmetaj.

The citizen Mirel Mërtiri, during the years 2011-2012, works in addition to the above company founded by him (Fiber Network Albania), also in the company "European Technology Investment Inc.", founded on 11.10.2008 by Vasileos Theocharakis, Anna Maria Theocharakis and Despina Theocharakis, where he holds the capacity of the administrator.

During the year 2012 until the middle of 2013, the citizen Mirel Mërtiri appears to be employed in the company "Teo Alb" with administrator the citizen Konstantinos Aloupis, founded in 2010 as a branch of the Greek foreign company "Teotec Telecommunication and Information Commercial and Industrial" s.a (TEOTEC S.A), with headquarters in Athens. The object of this company's activity is Wireless Mates, electricity and gas. Optical fibres, pillar networks and distribution etc. From the verification of the payroll, it appears that the partner of the citizen Mirel Mërtiri, the citizen Stela Gugallja, was found to be employed in the company "Teo Alb" with the license L020120010 as Director.

It turns out that in 2010 the citizen Klodian Zoto, founded the company "F.M.O" where he was the sole partner, with object the calibration services, setting up laboratories, metrological services, etc. On 01.07.2013, Arenc Myrtezani was added to this company as a partner and Klodian Zoto left.

It turns out that the citizen Klodian Zoto, in 2010 also founded the company "Integrated Technology Services" Llc with object the calibration services, setting up laboratories, etc.

Meanwhile, in 2010, the company "Metronet" Llc was established with founding partners Dorian Veli, "Teoalb" Llc Eriola Vogli and "Integrated Technology Services" Llc, with object the calibration services, etc. In 2012, the citizen Dorian Veli sells his shares in this company to the citizen Ermonela Myrtezani.

So as can be observed, since 2010, it is possible to read from the administered acts that a point of union has been created in commercial relations where the citizens Mirel Mërtiri and Klodian Zoto were already involved, since in the creation of the company "Metronet" Llc as above, it turns out that the companies "Teoalb" Llc were involved, where the citizen Mirel and his partner the citizen Gugallja held the position of director and the company Integrated Technology Service Llc (ITS) of the citizen Klodian Zoto.

In 2011, the companies "Teo Alb" Llc and "F.M.O." Llc create the company "Sportel" Llc with object Calibration services as well as setting up laboratories, investment, metrological services.

As it is observed the citizens Mirel Mërtiri and Klodian Zoto join their forces in joint businesses, continuously creating different companies and circulating the same people from one company to another, it is found that there is an equally active role in these companies by the citizen Stela Gugallja, partner of the citizen Mirel Mërtiri. From the data administered by



the act of expertise of the computers seized from the citizen Klodian Zoto, it is evident, for example, in an email dated 30.10.2014, that the citizen Klodian Zoto, in communication with the citizens Mirel Mërtiri and Stela Gugallja, transfer to each - other the list of the employees of the companies "ITS"; "FMO"; "Miklo Construction"; "CGC"; "Artemis Farm"; "ACC Albania Tech", "Albtech Energy", thus bringing another evidence, in the direction of the fact that we estimate already confirmed, that all these companies are managed by one hand.

It is established that, while the citizens Mirel Mërtiri and Klodian Zoto increase their businesses, the relationship with the person under investigation, Arben Ahmetaj, has also grown and strengthened. This close relationship, in fact, appears to lean more towards the citizen Mirel Mërtiri, but the citizen Klodian Zoto is also aware of every action of the citizens Mirel Mërtiri and Arben Ahmetaj, as well as their collaborator.

From the examination of the data of the expertise act No. 46 dated 17.03.2023, for the examination of the "Blackberry" phone, with IMEI number: 356200042977674, which was found during the inspection of the apartment of the citizen Albina Maçka, data of interest to the investigation were recorded, which show the recognition and the close relationship that exists between the citizen Klodian (Mirel) Mërtiri and the citizen Arben Ahmetaj. This telephone device is proven to have been used by the citizen Arben Ahmetaj. In the "Call log" column, it was found that between the citizen Arben Ahmetaj and the telephone number 00355682081449, registered under the name Klod Mertiri, there were 138 telephone communications, which took place in the time period 21.07.2012-10.10.2012. So, in a period of only about three months, the number of 138 communications best shows the closeness of these citizens. But this rapprochement is also evidenced by the content of these communications. In the section "Instant Messages 3287 (1482)", several communications were found between the telephone number "00355682081449" registered under the name "Klod Mertiri" and the user of the Blackberry telephone, who is identified as Ben Ahmetaj. These communications start on 21.07.2012 at 14:50 and end on 09.10.2012 at 18:22. All communications appear to have been deleted, but have been recovered during the examination of the phone. From the communications between them, among other things, it turns out that the interlocutors have a very friendly relationship, since in their conversations, words like: "O la" (means brother); "Brother"; "Tiger", "Great" etc. Some of the messages exchanged are as follows:

Communications dated 24.07.2012: Time 11:00:02, Klod Mërtiri: I'm at the "Dreri". Are you late???

11:00:31, Arben Ahmetaj: In a little while. I'm still in the group meeting...

Communications dated 25.07.2012: Time 11:25:21, Klod Mertiri: Brother, I ordered it.

Communications dated 30.07.2012: Time 09:39:39, Klod Mertiri: I am at sky...

14:03:23: OK. Tell me when you're done.

Communications dated 06.08.2012: Time 09:20:44, Klod Mërtiri: Ok. If you decide something, tell me by 1 o'clock at least because I'll leave tomorrow in the morning...

Communications dated 17.08.2012: 14:10:42, Klod Mërtiri: I have been back in Tirana for about 2 hours. How are you doing there?

2:11:31 p.m., Arben Ahmetaj: You've turned into a tiger. Did you have a good time?

Communications dated 23.08.2012: 22:05:25, Klod Mërtiri: Way to go brother. Today, the entire SP leadership came to Korca

Time 22:05:52, Arben Ahmetaj: I was invited, but I am outside Albania.

Communications dated 04.09.2012: 17:17:54, Claude Mërtiri: Brother, today went very well. Please give a ring me when you can.

Communications dated 05.09.2012: Time 08:06:02, Klod Mërtiri: Good morning. Do you have time for coffee

Communications dated 11.09.2012: 17:08:09, Klod Mërtiri: Brother, do you have time to meet...

Communications dated 12.09.2012: 17:11:02, Klod Mërtiri: Brother, do you have time to meet today??

Communications dated 13.09.2012: 11:59:22, Klod Mërtiri: Before you leave, please call  
Time 12:00:17, Arben Ahmetaj: Ok... Time 12:33:46: I'm coming there  
Time 12:34:17, Klod Mërtiri: Ok. I'm waiting

Communications dated 15.09.2012: Time 15:27:50, Klod Mërtiri: Brother, do we have anything??

Communications dated 17.09.2012: 15:27:50, Klod Mërtiri: Brother, please find some time to meet today, tomorrow morning I'm leaving for Greece.

Communications dated 18.09.2012: 12:03:09, Arben Ahmetaj: I'm making it too big

Communications dated 24.09.2012: Time, 18:36:23, Klod Mërtiri: Brother, please find some time to meet tomorrow??

Communications dated 25.09.2012: Time 07:10:27, Klod Mërtiri: Good morning. Shall we have that coffee??

Time 07:13:05, Arben Ahmetaj: After the commission, if it's ok brother?

Time 07:13:52, Klod Mërtiri: You decide. I'm waiting

Time 07:14:15, Arben Ahmetaj: Thank you

Time 07:14:40, Klod Mërtiri: Thank you. Time 08:53:26, Arben Ahmetaj: Come at 11:30 at Sky

Time 08:53:51, Klod Mërtiri: Ok...Time 12:14:22: Where will you be for an hour?...Time 18:37:18: How are the thing

Time 18:38:07, Arben Ahmetaj: In the office. I finish in 10 minutes... 18:38:26: You are a great man, Klod, you will succeed in life.

Time 18:39:21, Klod Mërtiri: Thank you Sir. See you tomorrow or what.

Time 18:44:00, Arben Ahmetaj: How is this going?

Time 18:44:25, Klod Mërtiri: Good...

Time 18:44:45, Arben Ahmetaj: What's wrong brother, what's stopped?

Asked as a person under investigation, the citizen Arben Ahmetaj, he pretended that he does not remember exactly, maybe there could have been some telephone communication that with the citizen Mirel Mërtiri, but not frequent telephone communication, it could have been some random communication.

As can be seen, this claim of the person under investigation contradicts the totality of the administered evidence.

In fact, the data obtained above from the phone that was used by the citizen Arben Ahmetaj, match the data extracted as a result of the examination of the computers seized from the citizen Klodian Zoto, where data of interest, such as communications of carried out between the citizens Klodian Mërtiri (alias Mirel Mërtiri) and the citizen Arben Ahmetaj, as well as the communications of the citizen Mirel Mërtiri himself with the citizen Klodian Zoto. These communications turn out to have been downloaded by the seized computers by the computer users themselves. Even during these communications, between the citizens Arben Ahmetaj and Mirel Mërtiri, they often call each other epithets like "tiger" or "brother".

The acquaintances between the above citizens do not appear simply from the communications obtained from the data provided by the computer expertise act, but they also match the data administered by the TIMS system. Thus it turns out that the citizen Arben Ahmetaj has been recorded, with several joint entrances and exits with the citizen Mirel Mërtiri and these joint trips have lasted for years. The suspicion that these trips are shared is not only supported by the TIMS system data but also by a series of evidence, such as those presented above or those presented below. We can mention, for example, that from the conversations downloaded by the computers that have been subjected to expertise, these items seized from the citizen Klodian Zoto, show joint trips and stays are evident. Thus you can see the conversation of 18.10.2012 when Mirel asks Arben about the reservation, communicates with the Mediterranean Travel & Tours Agency for the guest Arben Ahmetaj, and Mirel makes the payment himself, talks with Arben about the Elektra Building hotel, etc. In fact, this conversation matches the data of the TIMS system as it turns out that the citizen Mirel Mërtiri, on 17.10.2012, at 07:31, leaves the Rinas Border Crossing Point with the Olympic airline -OA 115/116 Athens and two days later after, the citizen Arben Ahmetaj on 19.10.2012, at 17:06, leaves the Rinas Border Crossing Point with the airline Belleair - Athens 985-986 and subsequently both of these citizens return to Albania on 21.10.2012, at 16:00: 36, 10.37 via Rinas airport with Olympic airline - OA 115/116 Athens. It turns out that in the conversations that Mirel has with Arben, they also discuss about a person named "Renzi" who is staying with them at the Elektra hotel, about whom Arben expresses reservations and asks Mirel if he trusted him as well calms him down and even informs him that "renzi" will leave earlier than them so as not to embarrass them. The person who is identified as Renzi, in the above conversations, from the data administered so far, there is a suspicion based on the evidence, that he is the citizen Arenc Myrtezani. Moreover, see the reconciliation of the trip made by him in the same period as above, with the conversations held between the citizens Arben Ahmetaj and Mirel Mërtiri (journeys column). The citizen Arenc Myrtezani, until October 2012, turns out to have been employed by the Ministry of Finance. He is a character who appears to be closely connected with the commercial companies of the citizens Mirel Mërtiri, Stela Gugallja, Klodian Zoto. After leaving the Ministry of Finance, it is established that in addition to the previous involvement in the above-mentioned commercial entities, in September 2013 he was employed by the company F.M.O. founded by the citizen Klodian Zoto, to continue in July 2015 with the employment by the company Albtek Energy Llc and from April 2016 at the ITS and Ecoalb FR companies until February 2020.

Also, from the data of the TIMS system, several joint trips of the citizen Klodian Zoto with the citizen Arben Ahmetaj have been recorded, although not as frequent as those of the citizen Arben with the citizen Mirel. Thus we can mention the trip dated 27.01.2012 when they left for Greece, although not with the same vehicle (explained in more detail in the travel section) or the trip dated 12.04.2013 of the citizen Arben Ahmetaj when he left the territory of the Republic of Albania with the airline ALITALIA-AZ 510/507 ROME, while the citizen Klodian Zoto left the day before, on 11.04.2013 at 11.20 a.m. with the same line. The return of these citizens takes place together, on 14.04.2013 at 11.47, the citizen Arben Ahmetaj and at 11.44 the citizen Klodian Zoto, with the airline ALITALIA-AZ 510/507 ROME.

Even from the examination of the computer data located in the central computer unit of the brand "COOLERMMASTER" with serial number "RC942KKN11123000457", issued within the Expertise act no. 93, dated 21.04.2022, it has been found that in the Magnet AXIOM Examine application, specifically in the "Media" section and the "Videos" and "Pictures" folder, there is a Video recording dated 10.01.2012 where the citizen Arben Ahmetaj appears conamounting a dinner together with some other people and among them also the citizen Mirel Mërtiri, presented in some photos/fragments "screenshot" as below. The full video has been downloaded on a CD, which accompanies the review minutes.

The social relationship between the citizens Mirel Mërtiri, Arben Ahmetaj and Klodian Zoto is evidenced by a series of other evidences that will be explained below. Here we can briefly mention the fact that the citizen Arben Ahmetaj and his family members or his partner, citizen Erjola Hoxha, are often paid for trips and stays in hotels abroad, by the citizens Mirel Mërtiri and Klodian Zoto. They can be found in detail in this submission in the travel section.

## II. The involvement of the citizen Arben Ahmetaj in the businesses of the citizens Mirel Mërtiri and Klodian Zoto

From the data obtained from the examination of the computers seized from the citizen Klodian Zoto, where telephone communications between the citizens Mirel Mërtiri and Arben Ahmetaj or Mirel Mërtiri and Klodian Zoto have been downloaded, it is evident that the meetings between the citizens Mirel Mërtiri (alias Klodian Mërtiri) and the citizen Arben Ahmetaj, generally occur at the building called Sky Tower, which is an investment made by a close associate of the citizen Arben Ahmetaj (specifically the citizen Vladimir Kosta) and some of the premises of this building are later transformed into the headquarters of the company ITS Llc or even of other companies, owned directly or indirectly, by the citizens Mirel Mërtiri and Klodian Zoto.

During the various conversations held with the citizen Arben Ahmetaj, it is established that the latter expresses interest and has a maximum commitment to several different jobs, where the citizens Mirel Mërtiri or Klodian Zoto are involved, supporting the truth of the fact that the contracts that citizens Mirel and Klodian signed with various institutions, they bring direct benefits for the citizen Arben Ahmetaj as well.

Thus, in the communications of the citizen Arben Ahmetaj with the citizen Mirel Mërtiri, extracted from the data of the computer expertise of the computers seized from the citizen Klodian Zoto, it is found that they mention several cities of the Republic of Albania where the citizens Klodian Zoto and Mirel Mërtiri, have joint businesses.

Meanwhile, when asked as a person under investigation, the citizen Arben Ahmetaj regarding the affairs of the citizens Klodian Zoto and Mirel Mërtiri declares that:...in relation to the citizen Mirel Mertiri, when I was acquainted, at the beginning of my knowledge, he was dealing with telecommunications and municipal projects, but I don't know with what projects specifically.

As presented below, the person under investigation, Arben Ahmetaj, actually knew exactly what projects the citizens Klodian Zoto and Mirel Mërtiri were dealing with and he was even directly involved in their success.

### II. 1) Fier

From the data obtained from the computer examination of the computers seized from the citizen Klodian Zoto, several downloaded conversations related to the city of Fier have been identified.

On 11.04.2012 at 20.09.38 Mirel writes to Arben: Brother, when I left Fieri, everything went very well. Let's talk.

Time 20.12.24 Do you have time to drink coffee tomorrow.

20.13.27: Thank you my friend.

20.13.53 Arben writes to Mirel: Well done.

20.15.35: Of course we can talk.

20.16.30: Pleasure.

On 30.05.2012 at 09.53.30 Mirel writes to Arben: Please, I want to meet you for 2 min.

Time 09.55.48 Arben writes to Klod (Mirel): Send me an SMS?

10.00.21 Mirel: Nothing wrong with it, an article by Baftjar. When we finish, I'm at NRC (National Center of Registration).

10.01.50 Arben writes to Klod (Mirel): Tell me.

10.02.35: What did you do there at NRC?

11.19.48: Finished successfully. Congratulations PS Permet.

Time 11.22.59 Arben writes to Klod (Mirel): Well done.

11.23.46: Yes brother, we have the extract in hand, now we are sending it to you.  
11.25.10 Arben writes to Klod (Mirel):: Did you record it?  
11.26.50 am: Well done.  
11.32.09 Mirel: Was Gilbert happy.  
11.34.00: You are unseen.  
11.34.10 am: Arben writes to Klod (Mirel): You are a tiger.  
11.35.37: He came of pleasure.

On 03.07.2012 at 11.59.38 Mirel (Klod) writes to Arben: "Baftjar is in Tirana. I was just told. Please, it is very important, that he does not any conversation in the Ministry of Transport...".

In combination with the data evidenced by the examination of the phone of the brand "Blackberry", with IMEI number: 356200042977674, which was found during the control of the apartment of the citizen Albina Maçka, the telephone used by the citizen Arben Ahmetaj, in the column "Instant Messages 3287 (1482)" several communications have been identified, which match those found on the computers of the citizen Klodian Zoto. Thus, in the Instant Messages column, among other things, a message was generated in which the name of "Klod Mertiri" is mentioned. This message turns out to have been sent by the citizen Arben Ahmetaj, on 13.09.2012, at 15:27, to his contact registered under the name "Baftjar Fier" with the phone number "0694073455". In the content of the message, Arben asks Baftjar to sit one of these days for coffee with Klod Mertiri. The content of the full message: Arben Ahmetaj, at 15:27: "Ddear, I want to sit for coffee today, you, me and Klod Mertiri. Ben Ahmetaj" After the citizen Arben Ahmetaj sent a message to Baftjar to meet together with Klod Mërtiri, on 15.09.2012 at 10:01:06, asked him again for a meeting.

Communications dated 15.09.2012: Time 10:01:06, Arben Ahmetaj: When you finish, shall we have a coffee with Klod? Ben ahmetaj Time 10:17:37, Baftjar Fier: Yes

Time 10:17:48, Arben Ahmetaj: Ok... Time 12:06:25: Thank you very much

From some preliminary verifications, as well as from the context of the messages between Klodian Mërtiri, "Baftjar Fier" refers to the citizen Baftjar Zeqaj, then mayor of Fier.

In the communications found and downloaded from the seized computers of the citizen Klodian Zoto, it is evident that the citizen Klodian Mertiri (+355682081449), dated 07/07/2012, communicates with the computer user identified as local user <91-21-3-3. E01>, who is suspected to be the citizen Klodian Zoto as follows:

...Klodian Mertiri (+355682081449), time 10:04:23: Was any payment made by Fier???  
Local User <91-21-3-3.E01>, time 10:05:07: I don't know, I'm going to ask... time 10:06:42: He's in a meeting in Levan, when he's done, he'll deal with it Klodian Mertiri (+355682081449), time 10:07:28: Also in Levan, do they have it in Fier???  
Local User <91-21-3-3.E01>, time 10:08:09: They also have it in Levan and everywhere, everyone has received the letter  
Klodian Mertiri (+355682081449), 10:08:47: Ok. Tell me when you're done... 11:13:46: What's going on, brother?  
Local User <91-21-3-3.E01>, time 11:14:56: Nothing. Still. Klodian Mertiri (+355682081449), 11:15:25: How did it go in Levan?  
Local User <91-21-3-3.E01>, time 11:16:24: Yes, it's not over yet, that's why I'm not saying anything. Klodian Mertiri (+355682081449), 13:15:25: Any news... 14:33:22: 00355664062020 Local User <91-21-3-3.E01>, 17:24:36: They are still in the meeting that we are sharing houses for shelter, unseen  
Klodian Mertiri (+355682081449), at 18:01:22: Tell me something when you have news..., at 20:34:52: Can you speak?...O Klod, can you speak. Answer me...

On 10.07.2012, the citizen Klodian Mertiri (+355682081449), time 10:28:29: Please do have the opportunity to ask at Tirana Leasing what condition and prices the cars have. Thank you...  
time 12:15:08: How are you brother... time 12:34:33: What happened to the payment brother...  
time 12:39:51: What happened to Berat

Local User 91-21-3-3.E01, time 12:46:24: Nothing has been done for the payment.

Klodian Mertiri (+355682081449), 12:46:59: Don't they want to do it, what is wrong.  
Local User <91-21-3-3.E01>, time 12:47:25: I'm still waiting for Berat, he told me to wait, dear, please, as soon as I finish, I'll call you myself  
Local User <91-21-3-3.E01>, time 12:47:38: Argentina is not  
Klodian Mertiri (+355682081449), 12:47:53: What about us??  
Local User <91-21-3-3.E01>, 12:48:12: Just arrived  
Klodian Mertiri (+355682081449), time 12:48:54: Ok. Tell me what's going on, I definitely need some money...

Regarding Fier, from the investigations carried out so far, it results that the citizen Baftjar Zeqaj has exercised the duty of the Mayor of Fier, in the period 01.01.2012 to 07.22.2015.

The citizen Klodian Zoto, had a contractual employment relationship with the company Water and Sewerage Fier with the duty of legal advisor for the general director, the citizen Salarjon Tota, part-time from 14.01.2013 to 01.08.2014, appointed according to the order of the latter with no. 44/4 dated 14.01.2013.

Also, from the examination of the data in the tax system C@tas, it results that the trading company "Teo Alb Shpk" with tax number L020120010, with the administrator the citizen Konstantinos Aloupis, from the analysis of the books of purchase and sale declared in the tax authority, it is evident that it was sold to the company " Water and Sewerage Fier " Llc with tax number J63423411D, from 21.12.2010 to 04.03.2016, in a total value of 391,228,156 ALL.

## II. 2) Saranda.

From the data obtained from the computer examination of the computers seized from the citizen Klodian Zoto, several downloaded conversations related to the city of Saranda have been identified.

On 02.05.2012 at 08.28.27 Mirel writes to Arben: Good morning. I just arrived in Saranda. Please send me the phone number of Mister.

Time 08.39.00 Arben writes to Mirel: 069 20 42 001 stefan cipa<sup>2</sup>.

On 02/05/2012 Klodian Mërtiri (+355682081449) sends to Local User who is suspected to be the citizen Klodian Zoto who also owns the computer identified as <91-21-3-3. E01> this sms at 08.40.11: 0692042001 stefan cipa

On 03.05.2012 at 13.20.33 Mirel writes to Arben:... we should also talk a little about Saranda. 13.22.10 Arben writes to Mirel:... No worries.

20.29.27 Mirel writes to Arben: Brother, excluding bothering you, how is your time? 20.30.55: Definitely, don't worry. Good night.

20.33.03 Arben writes to Mirel: Tomorrow morning, brother, I'm very tired, what do you think?

## II. 3) Përmet

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<sup>2</sup> Mayor of Saranda at that time

From the data obtained from the computer examination of the computers seized from the citizen Klodian Zoto, several downloaded conversations related to the city of Përmet have been identified.

On 22.05.2012, the citizen Klodian Zoto wrote to Mërtiri regarding a reconstruction of the Nonda Bulka Përmet school with a limited fund of about ALL 59000000.

On 27.05.2012 at 16.37.26 Mirel writes to Arben: I arrived in Përmet, I am with Gilbert. Greetings brother.

16.47.22 Arben writes to Klod (Mirel):: Give him a hug, he is a good boy.

On 30.05.2012 at 09.53.30 Mirel writes to Arben: Please, I want to meet you for 2 min.

Time 09.55.48 Arben writes to Klod (Mirel): Send me an SMS?

10.00.21 Mirel: Nothing wrong with it, an article by Baftjar. When we finish, I'm at NRC (National Center of Registration).

10.01.50 Arben writes to Klod (Mirel): Tell me.

10.02.35: What did you do there at NRC?

11.19.48: Finished successfully. Congratulations PS Permet.

Time 11.22.59 Arben writes to Klod (Mirel): Well done.

11.23.46: Yes brother, we have the extract in hand, now we are sending it to you.

11.25.10 Arben writes to Klod (Mirel):: Did you record it?

11.26.50 am: Well done.

11.32.09 Mirel: Was Gilbert happy.

11.34.00: You are unseen.

11.34.10 am: Arben writes to Klod (Mirel): You are a tiger.

11.35.37: He came of pleasure.

Also, on 30.05.2012, a conversation was held with the local user identified as <91-21-3-3. E01> who is suspected to be the citizen Klodian Zoto:

Klodian Mërtiri (+355682081449) time 09:18:04: What's up, brother. Time 09:19:00: I'm at the NRC. I'm waiting for you???

Local User <91-21-3-3. E01> time 09:19:34: Ok

Klodian Mërtiri (+355682081449) at 11:02:27: Tel...

Local User <91-21-3-3. E01> 11:02:55: 1 min, 11:24:48: +355 67 409 7201

On 23.06.2012 at 21.33.03 Mirel writes to Arben: I understand, have a good time, don't worry.

21.34.51 Arben: Gilbert must be aggressive in all senses. 21.39.25: Don't sleep in vain, tell him.

On 25.06.2012 at 11.26.19 Mirel writes to Arben: We are working, the pressure is great, so far everything is fine. How are you doing?

11.26.54 a.m.: Arben: What is going on there from the NRC?

11.27.39: Mirel: Yes, yes. 11.29.43: I will inform about everything brother. No worries. Erjon dropped some more cards today and I believe the cards will be ready by tomorrow.

Time 11.30.06 Arben: Will you close it?

11.31.28 Mirel: I believe so.

11:33:28 a.m.: Arben: Will it be closed in the afternoon?

12.29.38 Mirel: Can we talk? Time 12.30.56. Okay. When you are free, don't forget. 12.32.08: From Përmet they need a word from you. 12.32.29: I will explain when you are free. 12.32.46: There is nothing to worry about".

12.33.11 Arben: Not yet. In twenty min. 12.33.55: What is happening? Time 12.35.46. Okay.

17.28.41: I don't know what happened.



On 03.07.2012 at 15.20.15 Mirel writes to Arben: Brother, is there anything new? 15.21.31: Ok, thanks. What about Baftjar??

15.23.31 Arben writes to Klod (Mirel): For Permet we have the promise... Hold on.

Local User <91-21-3-3.E01>, who is suspected to be the citizen Klodian Zoto, wrote on 14.07.2012 to the citizen Klodian Mërtiri, user of the telephone no. 068 20 81 449, 20:27:37: The municipalities of Permet are: 1) Petran with the mayor Niko Shupuli, PD. 2) Piskove with mayor Bujar Ibrahim, PS. 3) Frasher with mayor Vangjel Prifti, PD. 4) Çarçove with mayor Veli Mehmeti, SP. Kelcyre Municipality has: 1) Suke Municipality with Gentian Muhameti as mayor, PD. 2) Ballaban municipality with mayor Agim Damani, PD. 3) Deshnice municipality with mayor Bujar Fezga, national front.

On 14.07.2012 at 20.29.32 Mirel sends this message to the citizen Arben Ahmetaj: The municipalities of Permet are: 1) Petran with the mayor Niko Shupuli, PD. 2) Piskove with mayor Bujar Ibrahim, PS. 3) Frasher with mayor Vangjel Prifti, PD. 4) Çarçove with mayor Veli Mehmeti, SP. Kelcyre Municipality has: 1) Suke Municipality with Gentian Muhameti as mayor, PD. 2) Ballaban municipality with mayor Agim Damani, PD. 3) Deshnice municipality with mayor Bujar Fezga, national front.

On 09.08.2012 at 20.28.15 and 20.18.52 Arben writes to Mirel: What are u doing big man?

20.40.32 Mirel (Klod) writes to Arben: Brother, on holidays and with work. How are you, when are you going on vacation??? The matter was postponed by the NRC, the change of the director. Hello...

20.45.10: It's okay. On 22.08. the meeting is adjourned.

20.46.52 Arben writes: What about Berat? Time 20.49.03: Whose meeting Time 20.52.26 Mirel (Klod) answers: Board of shareholders. They approve the contract... 8:55:43 p.m.: By September 15, we have closed the contract... 8:56:29 p.m. Arben: Ok. Then how does the procedure follow? ...Time 21.02.54: I have a question, do I need a decision of the municipal council and the council of the municipalities?

Mirel on 21.05.18: No, only the municipal council of B that authorizes the mayor and approves the contract... On 21.06.14: When are you going on vacation??

At 21.08.28 Arben: Clearly. 21.10.20: on Sunday Tiger. 21.18.52 Mirel: Happy holidays with the family Brother. Time 21.22.07 Arben: You too star. (a part of this communication was also extracted from the data obtained from the examination of the telephone found during the control of the apartment of the citizen Albina Mançka).

Regarding Përmet, it turns out that the the citizen Gilberto Jaçe, in the period 01.12.2011 to 01.08.2015, exercised the office of mayor of Përmet Municipality.

Up to this moment, it has been evidenced by the examination of the data of the expertise of the seized computers of the citizen Klodian Zoto, some emails exchanged between the citizen Gilberto Jaçe and the citizen Klodian Zoto, from 06.04.2012 to 09.09.2013. In these emails, documents such as the statute of Water and sanitation Permet, the notice for the meeting of shareholders of Water and sanitation Përmet, documents such as the appointment of the director of the supervisory council, dismissal of the director, historical extract from the register of the entity Water and sanitation Përmet sh.a. etc., opinions on the appointment of an accounting expert, announcements that the prefecture confirmed the decision, the fact that Gilbert has not yet notified the director of the meeting so that he does not have time to make a mess. Also, documents deposited in the NRC or received from the latter, applications to the NRC that actually match the above-mentioned recorded conversations were also exchanged. From these emails, documents related to the problems encountered by the citizen Gilbert Jaçe and his suspension from office, the emergence of court conflicts for this reason, etc. have been identified. On 13.06.2012, the citizen Gilberto Jaçe sent to the citizen Klodian Zoto 17 names that he identifies as advisers and their identification data, including data on family members or workplace.

From the examination of the extract data of the commercial register, of the entity Water and sanitation Përmet, it results that on 30.05.2012, when the citizen Arben Ahmetaj asks what happened at the NRC and the citizen Mirel answers that it ended successfully, it is found that the decision was filed to the shareholders' assembly dated 11.07.2012 for the approval of the company's statute, the filing of the amended statute, the filing for the appointment of accounting experts and the filing of the decision of the shareholders' assembly for the change of members of the Supervisory Council and for the change of the company's administrator. According to the decision of the Municipal Council No. 12 dated 27.04.2012, filed on the above date, it turns out that it has been decided to appoint the mayor Gilberto Jaçe as the representative of the municipal council for the Assembly of shareholders of Water and sanitation Përmet.

## II. 4) Divjaka

From the data obtained from the computer examination of the computers seized from the citizen Klodian Zoto, several downloaded conversations related to the city of Divjaka have been identified.

On 07.05.2012 at 10.14.12 Mirel writes to Arben: Good morning.

10.18.54 Arben writes to Mirel: Tiger.

12.38.34 Mirel writes to Arben: Should I leave in 30 minutes, or leave tomorrow. What do you think? Time 12.39.19: Ok. Thank you.

12.39.52 Arben writes to Mirel: You can go to Divjaka, he will be waiting for you whenever you want. 12.41.40: I'm leaving today. Time 12.42.32: 068 20 08 828 fredii.. Time 14.59.23

Mirel writes to Arben: I just finished, there was nothing concrete, we will talk about more when we meet. Greetings.

In relation to Divjaka, the investigation showed that the Ministry of Economic Development, Trade and Entrepreneurship was a shareholder of the Divjaka Water and Sanitation company, during the time that the citizen Arben Ahmetaj was in the position of the minister of this ministry (from September 2013), until order no. 5735/1 dated 06.10.2015, the Minister Arben Ahmetaj has ordered the change of the statute reflecting the transfer of shares to the Divjaka Municipality.

A commercial relationship with the company Albpetrol sh.a. was also recorded, precisely at the time that the company Albpetrol sh.a. was controlled by the citizen Arben Ahmetaj as minister of MZHETS. From the data extracted from the act of expertise, of the computers seized from the citizen Klodian Zoto, several emails have been identified that further reveal the power of these citizens to expand businesses in several directions.

Specifically, it is established that with the order no. 12 dated 27.09.2013, the minister of MZHETS, the citizen Arben Ahmetaj, relieves the members of the supervisory council of sh.a. Albpetrol Patos and appoints as new members the citizens Koli Bele, Kastriot Bejta, Ardit Kamberi, Andius Olldashi, Etjen Xhafa, Ardit Çollaku.

Specifically, e-mails of the citizen Klodian Zoto exchanged with different officials have been recorded during the year 2014-2015, related to the activity of the company Phoenix Petroleum sh.a. with Albpetrol and the enterprises of the citizens Klodian Zoto and Mirel Mertiri to include them in this relationship, Thus with the email dated 04.11.2013, at 18.05, with sender "Elion Semanaj", with address: elion\_semanaj@hotmail.com, to the host of the e-mail with the address klodianzoto@yahoo.com, with the title: "METE Information for the licensing of Phoenix Petroleum October 2013.docx", a document is sent with an attachment that is a return-response letter of letter no. 523 Prot., dated 18.10.2013, which bears the logo of AKBN, on behalf of the executive director Dael Dervishi, with the subject "Your answer no. 523 prot. dated 18.10.2013: Assessment and information is required regarding the hydrocarbon

agreements between the company Albpetrol sha and Phoenix Petroleum sha". addressed to the Minister of the Ministry and Industry of that time, Damian Gjijknuri. From an analysis of this letter, it is evident that a number of irregularities related to the selection of the company "Phoenix sh.a" are reflected in it. In this document, which at the end bears the name of the Executive Director Dael Dervishi, as well as the citizens Qani Hoxhaj, Anesti Moçi, approved by Kastriot Bejtaj, an analysis and assessment of the role and importance of the resources included in the said hydrocarbon agreements.

With the e-mail dated 05.11.2013, several emails are exchanged between the sender "Elion Semanaj, to the host of the e-mail with the address: klodiansoto@yahoo.com, where a document is sent with the title: "Fwd: METE Information for the licensing of Phoenix Petroleum October 2013.docx". From the continuity of communication in this e-mail, it results that the citizen Elion Semanaj, after receiving the e-mail from the citizen Klodian Gradeci, with the address kgradeci@yahoo.com, sends this e-mail to the citizen Klodian Zoto.

In the content of the text of this e-mail, the citizen Klodian Gradeci writes to the citizen Elion Semanaj, data regarding the production of the natural gas, the year of the beginning in the Divjaka well, the total number of wells, the production, etc.; reply letter to letter no. 523 Prot. dated 18.10.2013, processed. Even on 07.11.2013, in these emails again there is a return-reply letter to the letter no. 523 Prot. dated 18.10.2013 modified on 07.11.2013, where, in contrast to the two previous letters, this letter also contains a paragraph of conclusions, on the violations claimed as evidenced.

E-mail dated 03.07.2014, with sender "Ervin Lula", with address: ervin\_lula@gmail.com, to the host of the e-mail "kgradeci", with title: "Phoenix contract", with CC: "devid@bisalbania.com, Mirel Mertiri, klodian zoto", with text: "Dear Klod, You must forgive me for this request late tonight, but a close friend of ours and mutual colleague, Devi in cc in this e-mail, leaves at the middle of next week to London with the good intention of negotiating about the new exploration block of panaja+west part of block 5 on land. He will meet there with close people, with potential investors and because of this just in case he'd like to have with him before departing Phoenix's signed contract regarding the panna. A scanned copy of the final version helps him a lot. Thank you, Ervin." E-mail dated 07.07.2014, with sender "Ervin Lula" with address: Ervin.lula@gmail.com to the host of the e-mail: devid@bisalbania.com, with title: "Fwd:" with attachment: "Panaja Agreement .pdf", CC: "Mirel Mertiri, Klodian zoto", with text: "Devi, Agreement with Phoenix attached. I wish you a good journey and have fun. Thank you, Ervin".

E-mail dated 15.07.2014, with sender "klodian zoto" with address: klodiansoto@yahoo.com, to the recipients of the e-mail "Ervin Lula, Kgradeci", with the title "gas contract", with attachment: "GAZ. doc". With this e-mail, Klodian Zoto makes his suggestions regarding the gas supply contract, where one of the parties is the company Phoenix Petroleum sha. E-mail dated 15.07.2014, with sender address: sevizami@gmail.com, to the host of the e-mail "klodian zoto", with the title: "Re: gas contract returned to word", with attachment: "GAZ - word - i sakte.doc". The document attached to the e-mail, entitled "Gas supply contract", presents a draft contract and, although incomplete in its data, provides that one of the parties to the gas sale-purchase contract will be Phoenix Petroleum sha, with the quality of the seller, as well as the other party (buyer) has not been specified yet.

On 16.07.2014, 17.07.2014, emails were exchanged between the citizens Ervin Lula, Klodian Zoto, Sevi Zani, Arenc Myrtezani, Mirel Mërtiri with the title "Fw: Re: gas contract converted to word", with attachment: "GAZ- word i sakte.doc", "Re: Fw: Re: gas contract returned to word", with attachment: "20140717\_GAZ ELula comments.docx" where various comments are made in the document. The object of this contract, according to its point 1, is the supply of natural gas and associated oil gas. Referring to par. 2 of the contract, the point of sale for the Seller and the Buyer is the point approved by AKBN as the tillage point in the source of

Divjake, where " the Source of Divjaka" is marked in yellow, as noted in the e- mail Ervin Lula asks Klodian Zoto to look.

E-mail dated 06.11.2014, with the sender "denisa tollkuci", with the address: dtollkuci@gmail.com, to the host of the e-mail "klodian zoto", with the text "Klodi, I am sending you the contract for the natural gas that you sent me today with some comments and changes I made. If there is a need for other changes or I have misunderstood the object, tell me to make the necessary changes.", with attachment: "GAZ.docx". The last processor of the attached document turns out to be "Denisa", while inside the document, there are processing/modifications made under the name "Besmir Prifti", which means that at one point, this contract was reviewed by the citizen Besmir Prifti. Even on 14.11.2014, emails are exchanged between these citizens, where again processing and comments from the citizen Besmir Prifti are established.

E-mail dated 17.11.2014, with sender "klodian gradeci", with address: kgradeci@yahoo.com, to the recipients of the e-mail "denisa tollkuci, isufberberi@gmail.com, with title: "Draft contract for Gas in Divjake according to the agreement...", with attachment: "Draft Contract for Divjake gas.docx".

E-mail dated 06.01.2015, with sender "klodian gradeci" with address: kgradeci@yahoo.com, to the recipients of the e-mail "Isuf, Klodian Zoto, Denisa Tollkuci", with the title "Contract for Divjaka", with attachment " Draft Contract for Divjaka gas (1).docx". The text of this e-mail is addressed to the citizen Isuf, who is told that his work (Klodian Gradeci) was up to this point and that it will be returned after the parties have agreed and continue with the parts that are not related to the contractor, and adds that the one who will help and represent Loran for the legal part, is the lawyer named Klodian Zoto, with phone no. 0682000456. The document (draft contract) has as parties Phoenix Petroleum sha, represented by the administrator Naim Kasa, as well as CGC shpk, with administrator citizen Loran Dusha.

E-mail dated 19.01.2015, with sender "klodian zoto" with address: kldianzoto@yahoo.com, to the host of the e-mail "Denisa Tollkuci, with title "Fw: gas agreement", with attachment: "Contracts for the Assignment of Operator (Phoenix\_CGC) 13 01 15.docx", with the text: "I sent Klodi Gradeci and Isuf with the text...this is the final draft according to the agreed consultations." Through this e-mail, the citizen Klodian Zoto sent the employee his Denisa Tollkuci, the text of which, she should attach the document "Contract for the Assignment of the Operator (Phoenix\_CGC) 13 01 15.docx to the citizens Klodian Gradeci and Isuf. In contrast to the document with the same name, which in the evidenced emails, it turns out that the citizen Klodian Gradeci sends to Klodian Zoto and Eljon Semanaj in the previous e-mail, in the last document, which Klodian Zoto sends to Denisa Tollkuci, some additions have been made in green, the tax number of the company CGC shpk, as well as the address of its office in "Sky Tower, office no. 13/2".

E-mail dated 19.01.2015, with sender "denisa tollkuci" with address: dtollkuci@gmail.com, to e-mail hosts "kgradeci@yahoo.com, isufberberi@gmail.com", with attachment: "Appointment Contracts of the Operator (Phoenix\_CGC) 13 01 15.docx", CC: "klodian zoto", with text: "Hello....This is the final draft of the contract according to the agreed consultations. Job done!".

E-mail dated 26.01.2015, with the sender "denisa tollkuci" with the address: dtollkuci@gmail.com, to the e-mail recipients "isufberberi@gmail.com, klodian zoto, kgradeci@yahoo.com", with the title "Draft Contract", with attachment: "Contract for the Appointment of the Operator (Phoenix\_CGC)...13 01 15.docx", with text: "Hello, Attached to this email we are sending you the final draft contract once again, after negotiations with the lawyer. Work done!". The attached document contains changes, corrections made in article 7, as well as being reworked again by the citizen Besmir Prifti.

According to the examined data of the act of expertise of the seized computers, citizen Klodian Zoto has several emails related to the above

The company "C.G.C" Llc with tax number L323070023, with object of activity: Construction of laboratories, investment, import export of various materials, was founded on 28.10.2013, by citizen Stela Gugallja with 100% of the capital. On 25.07.2015, by means of the quota sale contract, the citizen Stela Gugallja transfers 100% of the quotas through the sale to the new partner, Ilir Dedja. On 28.02.2017, by decision of the sole partner, the administrator of the company, Loran Dusha, resigned and was appointed as a new administrator, Mirel Mertiri. On 15.10.2019, by means of the quota sale contract, Ilir Dedja sells 70% of the capital quotas in favor of the company Integrated Technology Services shpk. On 22.05.2021, by means of the quota sale contract, Ilir Dedja sells 30% of the quotas in favor of the other partner, the company Integrated Technology Services, against the price of 100,000 (one hundred thousand) euros. From the verification in the tax system, this company does not appear to have had commercial activity. The employees of the company are close people of citizen Mirel Mertiri, such as citizen Sevi Zani, Merila Luga, Arjola Kodra.

With letter no. 3061/1 Prot., dated 25.05.2023, recorded with ours under the no. 7585 prot., dated 29.05.2023 with the subject "Sending of the documentation" from Albpetrol Sha., it turns out that the company "C.G.C" Llc with tax number L32307002J has won an auction for the purchase of natural gas from Albpetrol Sha., in 2017, with associated gas source in Cakran, Mollaj, but did not appear to sign the contract.

In addition, the company "C.G.C" Llc with tax number L32307002J, results that with the decision of the board no. 73 of ERE dated 16.05.2017 has received the License No. 369, License Serial TGN 17. "For the Natural Gas sector" for a period of 5 years.

## II. 5) Berat

From the data obtained from the computer examination of the computers seized from citizen Klodian Zoto, several downloaded conversations related to the city of Berat have been identified.

Date 14.06.2012 time 10.47.16: Arben writes to Klod (Mirel): Call me. Time 12.20.33 Mirel: I'm waiting, yes but he has not call me yet... Time 14.16.23: I finished work. I am leaving for Tirana. Have a good time. 14.18.29: Ok. Have a good time. 14.20.29 Arben writes to Klod (Mirel): I know, Nasuf told me

On 26.06.2012 at 11.21.35 Arben writes to Mirel: Call me... at 11.24.25: Very fu...d up...

Mirel at 11.24.25 answers Arben: "Very much, we were against everyone and we were not in order... I never say that we lost. We will manage it more slowly."

Arben time 11.28.25: Maybe, what about pogradec, was it done. Impossible... If not".

Mirel at 11.33.31: No. 11.33.46: Everything is in order.

Arben: At 11.34.05 he wrote: "Does Berati have the same problem?"

Mirel (Klod) at 11.34.08, replied: "Yes, the director does not look well... He is a little sick. We will agree with the director or we will look at the possibility..."

Arben wrote to him at 11.37.18: "But now the procedure with Pogradec cannot be started".

On 24.07.2012 at 10.12.03 Mirel writes to Arben: Brother, Fadil we will sit for lunch from 12 o'clock at the deer. What do you think??... Time 12.49.48: I'm at the deer, bro. will you be late??? 12.58.07: Ok. 13.00.39 Arben: In a little while. I'm still in the group meetings. 14.00.17 Mirel: Shall I come and pick you up, bro.

Also, according to the data obtained from the expertise act No. 46, dated 17.03.2023, on the telephone of the brand "Blackberry", which was found during the control of the apartment of the citizen Albina Maçka, in the column "Instant Messages 3287 (1482)", several communications developed between the telephone number "00355682081449" were found " registered under the name "Klod Mertiri" and the user of the Blackberry phone, who is identified as Ben Ahmetaj:

On 09.08.2012 at 20.28.15 and 20.18.52 Arben writes to Mirel: What are u doing big man? 20.40.32 Mirel (Klod) writes to Arben: Brother, on holidays and with work. How are you, when are you going on vacation??? The matter was postponed by the NRC, the change of the director. Hello...

20.45.10: It's okay. On 22.08. the meeting is adjourned.

20.46.52 Arben writes: What about Berat? Time 20.49.03: Whose meeting Time 20.52.26 Mirel (Klod) answers: Board of shareholders. They approve the contract... 8:55:43 p.m.: By September 15, we have closed the contract... 8:56:29 p.m. Arben: Ok. Then how does the procedure follow? ...Time 21.02.54: I have a question, do I need a decision of the municipal council and the council of the municipalities?

Mirel on 21.05.18: No, only the municipal council of B that authorizes the mayor and approves the contract... On 21.06.14: When are you going on vacation??

At 21.08.28 Arben: Clearly. 21.10.20: on Sunday Tiger. 21.18.52 Mirel: Happy holidays with the family Brother.

Following the recorded communications downloaded from the seized computers of the citizen Klodian Zoto, the following communications are recorded:

On 17.08.2012 at 16.07.52: Mirel writes to Arben: I have been back in Tirana since a couple of hours. How are you doing there?

Time 16.09.28: Arben: Hey tiger Time 16.09.32 Mirel: Very good brother. Are you here or have you moved abroad... 16.11.34: Have a great time. On Monday, I agreed with fadil to go to Berat. Time 16.11.35 Arben: You are back tiger. Hello How was it?... Time 16.13.26: No, I'm in Italy, brother. Still for a few days.

16.15.14 Mirel: It looks good. I will write more on Monday. 16.16.53 Arben writes to Mirel (Klod): How did he get there?

16.17.14 Mirel: No, no. They are moving at the planned rhythm. If I see anything different I'll call you right away. Arben at 16.18.48: Things are as expected or are they a bit complicated?... At 16.20.20: Ok.

Date 20.08.2012 time 18.25.20 Mirel writes to Arben: Brother, good evening. How are you doing?? Today I was in Berat, the meeting was held, everything went very well. By the end of the week, we will deal with other negotiations (trat ? Half word (annotation of the translator). Thank you and have a great time.

Mirel writes to Arben on 21.08.2012 at 12.59.34: Brother, I met Tani. Everything looks good. Let's talk when you come back....13.05.31: Towards the end of the month....13.06.25: Very good...

Arben writes to Mirel, 13.07.56: When is the municipal council of Berat... 13.08.45: Ok, how does it look? 13.11.19: Ok

Klodian Mertiri (+355682081449), date 15/12/2012, time 01:20:30 talks with the user identified as Local User <91-21-3-3.E01> who is suspected to be the citizen Klodian Zoto: Now I'm done. On Thursday we are in Korçe ... 12:29:04: f.nasufi@yahoo.com

Date 24.12.2012 Arben writes to the Local User, who is suspected to be the citizen Mirel Mërtiri, time 17:40:42: 0672019084 mariglen

In relation to Berat, it results according to the acts conveyed by letter no. 456/1 dated 11.05.2023 of the Regional Water and Sewerage Company Berat sh.a., that by decision no. 2 dated 31.05.2013 "For the approval in principle of the investment for the installation of 12,000 wireless electronic water meters" in the U.S. Berat - Kuçove" The Berat Municipality Council has decided to approve this investment in principle with the company "Teoalb". To appoint the mayor for all procedural forms for the implementation of this investment..... The meters will be bought by SH. A.U.SH.K. The mayor is charged with the follow-up and implementation of this decision.

With the financial offer dated 01.08.2013 the companies "ITS" and "FMO" Llc present the offer for financing, investment and final installation of water meters and wireless transmission system for water and sewerage, the city of Berat - Kuçove. With decision no. 5 date 06.09.2013 The supervisory council of the Berat - Kuçove water supply company decided to approve the financial offer of the company Integrated Technology Services and F.M.O. for "Financing Installation of the wireless electronic measurement system project for the Berat - Kuçove Water Pipeline".

By decision no. 5 date 03.10.2013 of the Assembly of Shareholders, sh.a. Water and Sewerage Berat Kuçove, composed among others by the Mayor of Berat, the citizen Fadil Nasufi, has decided to approve the financial offer of the company Integrated Technology Services and FMO for "financing, installation of water meters and wireless transmission system for Waterworks Berat - You fucked up". Approval of legal procedures for the implementation of this agreement. The Mayor of Berat to be the guarantor and helper of the implementation of the entire legal procedure for the smooth running of this contract.....

It follows that on 21.10.2013 with no. 209 prot a commercial agreement was concluded between the Berat Water Company - Kuçove sh .a. represented by the administrator Fatmir Shehu and the companies "F.M.O." Llc represented by the administrator Arenc Myrtezani and the company "ITS" Llc represented by the administrator Klodian Zoto. The total financing of the project will be 2,780,000 euros excluding VAT and the payments will be made by UKBK sh.a. During the phase 2 will be installed 20,000 water meters.

Related to this project, on 30.12.2014, at 23:24, the citizen Klodian Zoto from his e-mail Klodianzoto@yahoo.com sent to himself (the sender and recipient of the e-mail are the same) the document named " Greetings Stela.docx" in word format and the document named "Budget 2015.xlsx" in excel format (data obtained from the computer expertise of the computers seized from citizen Klodian Zoto). In these documents, among other things, the planning of expenses and the budget that will be used for the year 2015 for the Berat-Kuçove project are described in detail. According to the calculations, for the year 2015, the expected profit is in the amount of ALL 26,904,000.

## II. 6) Korça

From the data obtained from the computer examination of the computers seized from the citizen Klodian Zoto, several downloaded conversations related to the city of Korça have been identified. On 27.09.2012 at 16.11.10 Mirel writes to Arben: I just left the director of Korce. Everything went well. When we meet we talk. Greetings. 16.13.02: They look good. When we meet we talk.

16.14.57.57 Arben writes to Mirel: "How did it go with the Greeks? How is the guarantee going? How is Berat going?

19.45.27 Mirel: I'm at MF. I'm free in 10 minutes... 19.45.22; Where should I come in 10 min??

19.47.26 Arben: Shall we meet? 19.48.39: Ok call me... 19.49.23: Sky.

In combination with the data extracted from the report of the examination of the phone found during the control of the apartment of the citizen Albina Mançka, the above conversation also resulted.

In the following, from the communications downloaded from the seized computers of the citizen Klodian Zoto, were found communications where the citizen Klodian Mertiri (+355682081449), date 05/12/2012, talks with the local user who is identified as the citizen Klodian Zoto, at 09 :40:48: ptare@ukko-al.com...time 10:14:30:...1.312

Local User <91-21-3-3.E01>, time 10:34:38: He can make that payment only tomorrow in the morning or today only 5 thousand euros. What do I do? Klodian Mertiri (+355682081449), 15:00:03: When you finish call me

Klodian Mertiri (+355682081449), 16:00:14: Call me

Regarding Korçë, it turns out that on 11.02.2013, a commercial agreement was concluded between Korçë Water and Sewerage Company sh.a. represented by the administrator Petrit Tare with the company "ITS" Llc for the project "Financing and installation of an electronic system for water meters (EEMS) for the city of Korça and surrounding areas".

The project means the installation of 22,000 water meters and the total financing of the project will be in the amount of 3,376,000 euros. It is evidenced by the data administered by the expert of the computers seized from citizen Klodian Zoto, an e-mail dated 15.07.2019 with sender Denisa Tollkuçi and recipient Besmir Prifti. Attached are the documents: project-technical solution.pdf (1), presentation for the ministry.pdf. publication 1-1 (English)-final version.pdf, publication 1-1 (Albanian) final version.pdf. These documents deal with the "Installation of Intelligent Metering and Implementation of the AMI system":

Also, with no. 183/2 dated 10.12.2013, a contract was concluded between the company Water and sanitation Korçë sh.a. represented by the administrator Petrit Tare and the company "FMO" Llc represented by the administrator Arenc Myrtezani, with the purpose of construction by "FMO" on the plot of land, at the location of the photovoltaic plant owned by Water and sanitation Korçë sh.a., to produce electricity through the direct transformation of solar radiation through the photovoltaic effect of a type not integrated and with average annual nominal power of 1 Mwp. The total financing of the project that will be financed by FMO will be in the amount of 1,750,000 euros excluding VAT and the payments will be made by Water and sanitation Korçë sh.a. with an interest of no more than 3.7% per year. UKKO will pay the net amount VAT excluding of 1,993,474 euros.

Regarding the Photovoltaic plant, in the email dated 30.12.2014, at 23:24, where the citizen Klodian Zoto from his e-mail klodianzoto@yahoo.com has sent to himself (the sender and recipient of the email are the same) the document named "Greetings Stela.docx" in word format and the document named "Budget 2015.xlsx" in excel format, from which it turns out that, among other things, the income expected to be collected for 2015 from the situations for this project, which are in the amount of ALL 24,220,000. There are no expenses, so the expected profit is in the amount of ALL 24,220,000.

From the examination of the data obtained from the act of expertise of the computer seized from the citizen Klodian Zoto, it was found that on 30.12.2014, at 23:24, the citizen Klodian Zoto from his e-mail klodianzoto@yahoo.com sent to himself his (sender and recipient of the email is the same) the document named "Greetings Stela.docx" in word format and the document named "Budget 2015.xlsx" in excel format. These documents describe in detail the organization of work and budget planning for projects, including the Korça project. Among other things, the Korça Project (3 months) is also described in detail, where the income from the situations will be ALL 55,177,780. The estimated profit for this project is ALL 52,814,232.



From the acts administered so far, it is interesting to see the role of an Italian citizen, Francesco Pistritto, in the relations he has with the citizens Klodian Zoto, Mirel Mërtiri and the citizen Arben Ahmetaj, as well as their joint work.

Asked on 30.06.2023, the Italian citizen Francesco Pistritto, declares that he met the citizen Arben Ahmetaj in June 2001, when he came to Albania as the deputy general director of the Italo-Albanian Bank, the citizen Arben Ahmetaj was the deputy minister of Finance and this Ministry had 20% of the Bank's capital. So the Ministry was a shareholder, so it had normal institutional reports. They used to meet at the embassy as it was an institutional relationship. And this relationship continued until he was in the state role. Then there was an acquaintance relationship. He declares that he has ever met the citizen Arben Ahmetaj in a restaurant, they have met and greeted each other or if they have seen each other on the street. It has never been in his company. He even saw him ten days ago and they greeted each other.

Meanwhile, the person under investigation Arben Ahmetaj, asked before the prosecuting body if he knows this citizen, claims that he does not and it is the first time he has heard his name.

From the examination of the data benefited from the act of expertise of the computers seized from the citizen Klodian Zoto, it was evident that on 18.06.2013, the sender "Junilda Mateli", with the address: J.Mateli@venetobanka.al, sends an email to the address 01.07.2013

E-mail dated 13.10.2013 with sender Klodian Zoton and recipient Francesco Pistritto with title: "sorry this is the final one", with attached documentation: "EPC Contract-Futura PV final.doc." It is about a draft contract in English between the company F.M.O Llc represented by Arenc Myrtezani and the company Futura Spa represented by Antonio Salandra, where the latter will undertake the implementation and construction of the photovoltaic plant that will be built in Korça against the value of 1,150,000 Euro.

The e-mail dated 08.04.2014, sent by Mirel Mërtiri and received by Klodian Zoto, with the title: "Decision" and text: yes, what is this, bro ????. and Zoto answers: the government's decision dated 2. The decision is about: "Approving the authorization for the construction and use of the Photovoltaic power plant of the company "UKKO" sh.a." E-mail dated 08.01.2014 with sender Klodian Zoton and recipient Francesco Pistritto with title: "SWIFT F.M.O". In this e-mail, the Swift mandate is attached, which shows the payment of 94,000 euros ordered by F.M.O to Futura in connection with the Korçë photovoltaic plant;

E-mail dated 07.07.2013 with sender Klodian Zoton and recipient Francesco Pistritto with object: "offer", with attached documentation: "Offer for UKKO solar panels.docx.":

E-mail dated 09.10.2013, with the sender "Nicola Gofreddo", with the address: nicola.gofreddo@grupprofutura.it, to the host of the e-mail with the address pistri@gmail.com, with the title: "Questions and uncertainties regarding the drawings of the solar panel installation project in ITUN Korçë. First of all, this e-mail came from the aukko-al.com project e-mail addressed to Klodian Zoto and in cc p.tare@ukko-al.com.;

From the review carried out between the entrances and exits of the citizens Arben Ahmetaj and Francesco Pistritto, several joint trips have resulted as follows:

The citizens Arben Ahmetaj and Francesco Pistritto, on 10.12.2010, respectively at 05:34 and 05:35, left the airport of Rinas, with the airline Al Italia - AZ 510/507 Rome.

The citizens Arben Ahmetaj and Francesco Pistritto, on 14.04.2013, respectively at 11:47 and 11:42, entered from Rinas airport, with Al Italia airline - AZ 510/507 Rome.

The citizens Arben Ahmetaj and Francesco Pistritto, on 11.06.2014, respectively at 08:38 and 08:42, entered from Rinas airport with Turkish Airlines - TK 1073/1074 Istanbul.

Also from the acts, according to the data extracted from the seized computers of the citizen Klodian Zoto, that on 01.07.2014 the reservation (booking) was made by the citizen Klodian Zoto for July 2 (departure day) and July 3 (return day) for the citizens Mirel Mërtiri and Francesco Pistritto at Intercontinental Malta.

From the data of the TIMS system it appears that on 02.07.2014 the citizens Francesco Pistritto and Mirel Mërtiri, respectively at 14.43 and 10.45, left the territory of the Republic of Albania with the flight line Alitalia-AZ 510/207 Rome. Also, on this day, it turns out that the citizen Arben Ahmetaj also left at 05.17 with the same air line. Meanwhile, it turns out that on 03.07.2014 at 23.21 the citizens Francesco Pistritto and Mirel Mërtiri returned to the territory of the Republic of Albania with the Alitalia air line - AZ 510/507 Rome. On this date, but at 17:51, the citizen Arben Ahmetaj also returned.

In his statement dated 30.06.2023, the Italian citizen Francesco Pistritto stated that in 2006 he opened a company called F.P. Consulting Shpk, which had as object the activity "financial consulting" but also had several other objects such as gym, etc. He claims that he started consulting for the Veneto bank around 2006, as an external consultant, and would find clients who would be interested in getting loans. In this form, he would receive his percentage, based on the value of the loan. Regarding the citizen Klodian Zoto, he declares that he knows him well and has known him since he was at Italo Albanian Bank, 15 years ago. In 2010 or 2011, he was called by Klodian, who asked him for advice on how a bank guarantee works. Francesco has met with him, and has explained what he asked. The citizen Mirel Mërtiri claims that he met him in Tirana in the presence of citizen Klodian Zoto, somewhere in 2013.

He admits that he traveled with the citizens Klodian Zoto and Mirel Mërtiri towards Italy. He also explains below that around 2009-2010, maybe even later, he was engaged as a bank consultant for the Photovoltaic project in Korçë. In this project, he made the necessary documentation to submit to the Veneto bank, for loan approval. The requested value in the bank was about 1 million euros. This loan has been approved.

After this project, which was successfully completed, the city of Korça again engaged in a project for Water and Sewerage, which was won by a company of Klodian Zoto, it seems to have been ITS. This project was made between 2010-2013, but I don't remember exactly. Yes, so, in this project, he was engaged in the preparation of documentation for obtaining a loan from Veneto Bank.

As you remember, the requested loan was 1.6 million euros.

He declares that citizens Arben Ahmetaj and Mirel Mërtiri knew each other.

He admits that there were no organized meetings of citizens Francesco, Arben, Mirel and Klodian, but it happened that they were together by chance. These meetings took place in restaurants, bars, but never in the office. Regarding the joint trips with the citizen Arben Ahmetaj, he declares that as far as he remembers, 99% has never traveled with him, even if it could have happened, it was accidental.

He also declares that he knows the former spouse of the citizen Arben Ahmetaj, the citizen Albina, but only as a contact they had between two banks, the former American bank and the Italo-Albanian bank.

The citizen Francesco Pistritto is reflected in this submission, as he is a person who turns out to have had a special role in other businesses that the citizens Klodian Zoto and Mirel Mërtiri have carried out.

## II. 7) Pogradec.

From the data obtained from the computer examination of the computers seized from the citizen Klodian Zoto, several downloaded conversations related to the city of Pogradec have been identified.

On 02.05.2012 at 18.49.50 Mirel writes to Arben: I am in Tirana for an hour. Do we have any chance to meet, because tomorrow morning I left for Pogradec. 18.51.20: Ok. Thank you.  
6:53:40 p.m. Arben writes to Mirel: The board meeting is over. 19.35.43: Mirel writes to Arben: I arrived in Tirana. 19.36.52: Ok.  
19.39.25 Arben writes to Mirel: I am in the chairmanship meeting  
20.51.34 Mirel writes to Arben: Brother, do we have any chance to meet today or I'll leave it for tomorrow afternoon. 20.52.53: OK, good night.  
20.55.10 Arben writes to Mirel: Tomorrow afternoon. 21.11.2017: Ok. Good night. On 03.05.2012 at 13.02.54 Mirel writes to Arben: Good day. I just came back. If you have time please tell me so we can meet. 13.04.08: So so, I'll tell you when we meet.  
Time 13.06.21 Arben writes to Mirel: How did you manage? 13.07.26: Ok.  
13.20.33 Mirel writes to Arben: I don't believe it. Everything ok from our friend?  
13.22.10 Arben writes to Mirel: Did you encounter obstacles?  
20.29.27 Mirel writes to Arben: Brother, excluding bothering you, do you have any time.  
20.30.55: Definitely. don't worry. Good night.  
20.33.03 Arben writes to Mirel: Tomorrow morning, brother, I'm very tired, what do you say?  
On 26.06.2012 at 11.21.35 Arben writes to Mirel: Call me... at 11.24.25: Very fu...d up...  
Mirel at 11.24.25 answers Arben: "Very much, we were against everyone and we were not in order... I never say that we lost. We will manage it more slowly."  
Arben at 11.28.25: Maybe, what about pogradec, was it done. Impossible... If not".  
Mirel at 11.33.31: No. 11.33.46: Everything is in order.  
Arben: At 11.34.05 he wrote: "Does Berati have the same problem?"  
Mirel (Klod) at 11.34.08, replied: "Yes, the director does not look well... He is a little sick. We will agree with the director or we will look at the possibility..."  
Arben wrote to him at 11.37.18: "But now the procedure with Pogradec cannot be started".  
On 07.07.2012 at 11.49.05 Mireli writes to Arben: Brother, I just left Pog (**annotation of the translator Pog maybe is Pogradec**). Everything is fine. Let's talk when we meet. 11.51.08: Just left. Arben at 11.52.21: OK. Are you returning to Tirana?  
Mirel at 14.15.10: I just arrived in Tirana  
14.23.22 Arben: At 4:30 if you can?  
Mirel at 16.00.18: Ok. Tell me where to come... 14.25.29: I'm at sky  
Arben at 22.40.17 writes to Mirel: With 2000 meters, how much is the project?  
On 08.07.2012 at 07.28.05 Mireli answers: 430 000, Good Morning and at 09.44.55 Arben answers: OK.

Regarding Pogradec, with letter no. 488 dated 31.05.2023 of Water and sanitation Region of Pogradec sh.a. has forwarded us some documents according to which it results that on 16.05.2012, a amountmary of the offer presented by ITS Llc and TeoAlb Llc was made for the Water and Sewerage Pogradec. According to this offer, the number of the electronic water meters (end users) 10,000 subscribers, hardware and software bidder ITS Llc, financing, installation, testing and training Teoalb Llc and ITS. ...Between the company Water and sanitation Pogradec sh.a. represented by the administrator Ilirian Mimini and the companies Teo Alb Llc represented by the administrator Konstantinos Aloupis and the company Integrated Technology Services Llc represented by the administrator Klodian Zoto, the agreement was concluded on 19.12.2012....The total financing of the Pogradec project will be in the amount of 1,500,000 euros excluding VAT. The financing is the basic condition for the implementation of this commercial contractual agreement.

... With an agreement concluded between the company UKP and ITS, where UKP is represented by the administrator Erjon Vesho, dated 27.05.2014, is reflected the intention that: The company ITS and its subcontractors have provided, installed, tested and distributed EWMS to Water and sanitation in full operation for the amount of 10 000 wireless meters. Water and sanitation Pogradec has provided all the customers of this water supply with wireless meters.

ITS will install 5,000 water meters, providing project management, logistics and liaison with the supplier and equipment suppliers. The value of the project is 540,000 euros excluding VAT.

On 30.12.2014, at 23:24, the citizen Klodian Zoto from his e-mail klodianszoto@yahoo.com sent to himself his (sender and recipient of the email is the same) the document named "Greetings Stela.docx" in excel format, where in these documents, among other things, the work organization and budget planning for the Pogradec project is described in detail. Data are also provided in total, for this project the income from the situations will be in the amount of ALL 31,136,102. Estimated profit for this project 28,020,482 ALL.....

The company "Integrated Technology Services" with tax number L02302032C, which is a company founded by the citizen Klodian Zoto, from the review of the company's sales books declared in the tax authority, it appears that it has sold to the company Water and Sanitation Pogradec with tax number J64503615J, for the period 05.2013 to 03.2015 in the amount of ALL 332,937,584. (See the review dated 30.06.2023).

#### I. 8) Donations;

From the data obtained from the computer examination of the computers seized from citizen Klodian Zoto, several downloaded conversations related to gifts sponsored by citizens Mirel Mërtiri and Klodian Zoto have been identified.

On 15.05.2012 at 11.53.45 Mirel writes to Arben: Good day. Can you talk. 12.31.37: Thank you Sir.

12.33.13 Arben writes to Klod (Mirel): After finishing the group meeting. 12.35.45: Hey tiger, find me a camera because I want to give it as gift tomorrow. But I want a very good one because he is a very very good friend. At 12.49.06 Mirel (Klod) replies: Small or one of the big ones. Mirel writes to Arben:...Time 12.51.24: As it should be, what's the point? Don't worry. 12.53.20 Arben writes to Mirel: Any semi-professional or professional. It won't be a burden for you bro. 12.55.04: Very good one as the boy who gets it as a gift is passionate and he knows them very well.

On 15/05/2012 the citizen Klodian Mërtiri (+355682081449) at 13.09.04 communicates with a local user who is suspected to be the citizen Klodian Zoto: Please withdraw 2000 euros.

Local User <91-21-3-3. E01> time 13.09.31: Do you need them urgently  
Klodian Mërtiri (+355682081449): No, but I need them today.

On 15.05.2012, the communications between Mirel and Arben continue.

16.59.29 Arben: Are you sleeping

17.00.49 Mirel writes to Arben: No, I'm in a meeting. As soon as I finish I will call you.

At 18.07.28 Arben writes to Klod (Mirel):: Call me . I'm in Berat now. See you tomorrow morning. 20.26.39 Arben writes to Klod (Mirel): Hey tiger. Time 20.30.44 Ok.

18.07.35 Mirel writes to Arben: I can't catch you, bro. 20.24.51: I received a beautiful one they told me.

II. 9) Joint work between the citizens Zoto and Mërtiri, with the company Shijaku Llc by Petrol Alba sh.a. with liquidator Artan Gjoka (identified as a close friend of the citizen Arben Ahmetaj and not only).

In 2013, specifically according to decree no. 8313 dated 11.09.2013, of the President of the Republic, the citizen Arben Ahmetaj, is appointed as Minister of Economic Development, Trade and Entrepreneurship, a position he held until February 2016.

At the time that, as the Minister of Economic Development, Trade and Entrepreneurship, the citizen Arben Ahmetaj, also had the capacity of shareholder's representative in the company Petrol Alba sh.a.. it is found that he used the position to place in key positions, friends and relatives of his. Thus shortly after being appointed as Minister, by order no. 34 dated 28.10.2013, he appointed the citizen Artan Gjoka as liquidator of the company. The citizen Artan Gjokaj is a person who appears to have worked in his own commercial entities with the object of trading cars, currency exchange, trading food items, etc. but since the appointment of the citizen Arben Ahmetaj, as Minister of Economic Development. of Trade and Entrepreneurship, he begins to develop a career at high levels. Concretely, the career of the citizen Artan Gjokaj is closely related to that of the citizen Arben Ahmetaj. The citizen Artan Gjokaj, it turns out that in the period October 2013-July 2016 he was employed by Petrol Alba (with the Ministry of Economy, Trade and Energy as a shareholder); August 2016-October 2018 he was employed at the Ministry of Finance's Shareholder Securities Printing Office, where the minister at that time was the citizen Arben Ahmetaj (appointed by decision no. 16 of the Council of Administration); October 2018-August 2019 at the Ministry of Finance; August 2019-January 2022 at the Property Tax Directorate and January 2022- August 2022 at the Council of Ministers.

The citizen Ollga Gjoka, the wife of the citizen Artan, has stated that they have a family friendship with the citizen Arben Ahmetaj and that Artan was an adviser of the deputy prime minister Arben Ahmetaj, and when the citizen Arben Ahmetaj left the position as deputy prime minister, Artan also resigned from the position of advisor.

This citizen appears in close relations with the citizen Arben Ahmetaj but also with the citizen Mirel Mërtiri. Even the citizen Artan Gjoka is the person in whose company were the citizens Arben Ahmetaj and Mirel Mërtiri when the accident in Kumanovo happened. These citizens based on a reservation made by the citizen Klodian Zoto, to Romania, at the JW Marriot Bucharest Hotel for the date 13.07.2017 to 16.07.2017, for three rooms, have stayed in this hotel together with the citizen Leonard Mene (brother-in-law of the citizen Arben Ahmetaj) and the costs were paid by the citizen Artan Gjoka. As it results from the data of the TIMS system, on 13.07.2017, around 14.22, the citizens Arben Ahmetaj, Mirel Mërtiri and Artan Gjokaj traveled with the same car, specifically with the vehicle with license plate AA 908 PY, leaving the territory of the Republic of Albania, through the border crossing point Kapshticë, while at the wheel in the driver's position was the citizen Mirel Mërtiri.

It was at this time was showed the power of the citizen Arben Ahmetaj in the company Petrol Alba sh.a. the citizens Klodian Zoto and Mirel Mërtiri also begin to extend their businesses in this field.

From the seized documents, it was found that: By means of Letter No. 3272/1 Prot., dated 23.04.2014, the General Directorate of State Property, Directorate of Privatization (subordinate to the Ministry of Economic Development, Trade and Entrepreneurship) (MZHETS)), has responded to the company in liquidation, Petrol Alba, where he clarifies that based on the latter's request with No. 134/1 Prot., dated 22.04.2014, the report of the evaluation experts was approved for the initial value of the auction for the amount of 4,826,521 kg of iron and steel scrap worth 115,836,504 ALL excluding VAT, which resulted from the disposal of the assets of TEC-Fier . The return of the answer is signed by the holder, Arben Ahmetaj.

By the Authorization No. 3355/1 Prot., dated 06.05.2014, the General Directorate of State Property, Directorate of Privatization, has authorized the citizen Klodian Mene<sup>3</sup> (brother of the citizen Leonard Mene, brother-in-law of the citizen Arben Ahmetaj) to participate as a representative of MZHETS in the open procedure auction of the company "Petrol Alba" Sh.a, a company in liquidation, for the sale of "Scrap benefited from the decommissioning of TEC-Fier". According to this authorization, which was signed by the citizen Arben Ahmetaj, the auction will take place in the premises of MZHET.

By Order No. 5 dated 06.05.2014, with No. 5 Prot., the company Petrol Alba Sh.a has ordered the development of the auction "Sale of iron scrap and steel benefited from the removal of the assets out of use, in the Tec Fier". The initial value of the auction is set at ALL 115,836,504. The Auction Unit, which consists of Blerta Uka, in charge of this auction procedure; Mirela Filaj; Klodian Mene, Bledar Ahmeti and Ardi Matohiti. The above order was signed by the liquidator of the company, the citizen Artan Gjokaj.

In the minutes No. 5/1 Prot., dated 06.05.2014, the Auction Unit submits that in the experts' report it is determined that the scrap is not collected, but embodied and connected with other assets which have not been taken out of use.... The information compiled by the Auction Unit was returned back with the Request No. 5/2 Prot. dated 06.05.2014 addressed to the Liquidator of the company Petrol Alba (Artan Gjokaj), asking for the definition of the criteria, a specialized structure or to hire an external specialist. On 10.05.2014, a Service-Consultancy Contract was concluded between the company in liquidation "Petrol Alba" Sh.a., represented by the liquidator Artan Gjokaj and the company "Unitec-Studio" Shpk with tax number "K72316010C", which in the contract appears in the role of the "Consultant". The object of the contract is service for the drafting of the technical specifications and the specific criteria for qualification.

Several verifications have been carried out regarding the commercial entity "Unitec-Studio" Shpk with tax number "K72316010C". According to the minutes "for the review and receipt of material evidence by the NRC", dated 09.06.2023, it turns out that this company was founded on 12.11.2007, with the address of the company's central offices on "Reshit Çollaku" street, Pallati Shallvareve, Shk. . 17, app. 249, from citizen the Lueta Bano, who on 24.12.2008 sold the quotas to the citizen Lamçe Begaj. The initial object of the company was "Design, Supervision, Inspection, Implementation in the field of construction, mechanical and electrical" and on 21.10.2013 it became "Design, Supervision, Inspection, Consulting, Professional Training, Implementation in the field of construction, mechanical and electric". So it is noted that the object "Consultancy, Professional Training" has been added, which is then connected to the contract signed with the company in liquidation Petrol Alba, where this same commercial entity appears as "Consultant".

By the company "Unitec-Studio" Shpk with tax number "K72316010C", have been prepared the technical specifications and qualification specification criteria.

By letter No. 5/4 Prot., dated 15.05.2014, the announcement of the auction was made, which was determined to take place on 11.06.2014, at 10:00, in the meeting hall, floor IV, at MZHETS. The standard documents of the Auction have been drawn from several companies, among others the "Shijaku" Shpk.

With the minutes No. 5/10 Prot., dated 18.06.2014, by the Auction Unit, the company "Shijaku" Shpk was announced as the winner of this procedure, with a bid/value presented of ALL 115,836,504 excluding VAT. By the Amountmary Report of the auction procedure, with No. Prot 5/13 dated 30.06.2014, the approval and announcement of the winner of the bidder Shijaku Shpk, for the value of ALL 115,836,504 excluding VAT, is required. This report was approved by the Liquidator of Petrol Alba Sh.a, the citizen Artan Gjokaj.

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<sup>3</sup> The citizen Klodian Mene, who until December 2013 had worked in the Ministry of Agriculture and Rural Development after the appointment of the citizen Arben Ahmetaj as minister, is employed by the ministry that the latter leads. This citizen is also found to have progressed in his career during the time that the citizen Arben Ahmetaj has held high positions.

Regardless, as a contracting party, the company "Shijaku" Llc appears in this relationship, in fact, behind this company are the friends of the citizen Arben Ahmetaj. This conclusion is read from the evidence administered. Thus, referring to the data administered by the computer expertise act, of the computer seized from the citizen Klodian Zoto, an email dated 08.07.2014 at 06.36 was recorded where the citizen Lela Filaj forwarded an email to the email address shjakushpk@hotmail.com titled "Draft Contract" with the content: "Hello! Attached you will find the draft contract for the sale of scrap at TEC Fier. If you have any suggestions, contact me! Thank you". So despite the fact that the company "Shijaku" Llc as the winner, it is found that the procedure is controlled by the citizens Klodian Zoto and Mirel Mërtiri.

With no. 204/2 dated 16.07.2014 (shortly after the creation of the company Albtek Energy Llc winner of the Elbasan incinerator), a contract was signed for the sale of iron and steel obtained from the removal of assets out of use, of TEC Fier, between the company Petrol Alba sh.a. represented by the liquidator Artan Gjokaj, and the company "Shijaku" Llc represented by the citizen Shpëtim Shijaku. The object of this contract is the sale of 4 826 521 kg of iron scrap and steel benefited from the removal of assets out of use at TEC Fier which has been determined visually. The contract price is 115,836,504 ALL excluding VAT or 139,003,804 ALL including VAT.

On 16.07.2014 at 09.43 the company "Shijaku" Llc sends an email to the citizen Arenc Myrtezani, entitled "Draft contract Tec Fier" and the citizen Arenc Myrtezani "renci", on 16.07.2014 at 09.48, sends the email of the citizen Lejla Filaj, to the citizen Klodian Zoto. Attached is the draft contract, undated and incomplete, from 2014, a draft document of the company "Petrol Alba" sh.a. of the year 2013 with the object Delivery of contract no. 4/12 dated 18.06.2013, for the finance sector of this company, responsible for TEC Fier, draft order of the year 2013 of the company "Petrol Alba" sh.a. for the establishment of the commission for the delivery, measurement (counting) of the materials in the warehouses of TEC Fier and their delivery by verbal process to the entity "Sila" Llc according to the contract and within the term specified in the contract... The company "Shijaku" Llc sends the same acts, by the email dated 16.07.2014 at 11.53 to the citizen Klodian Zoto.

With the email dated 16.07.2014, the company "Shijaku" Llc sends to the addresses filalejla@yahoo.com and citizen Oljon Kaso, email found on the computer of citizen Klodian Zoto, an email forwarded on the same date by an employee of Raiffeisen Bank, which clarifies the problem raised by the format of the guarantee released

With the email dated 16.07.2014, the company "Shijaku" Llc sends an email to the address "klodian zoto bankers" with the title "From Petrol Alba Work order FW: Contract insurance Shijaku Llc" with attachment "order 204.2.tif" where attached it is established that order no. 204/4 dated 18.07.2014 of the company "Petrol Alba" sh.a., signed by the liquidator Artan Gjoka, by which the asset management sector was ordered in the implementation of the contract no. 204/2 dated 18.07.2014 to draw up a work plan, etc. In the email dated 30.07.2014 at 14.48, the contract signed as above, with content: "Alba petrol contract, all scanned" was sent by the company "Shijaku" Llc to the citizen Klodian Zoto.

Also in the computer of the citizen Klodian Zoto, was found in electronic format an attestation with no. 40 prot dated 24.03.2015, of the company "Petrol Alba" Llc signed by the liquidator Artan Gjokaj, by means of which it is confirmed that the company "Shijaku" Llc, has executed the contract no. 204/2 dated 16.07.2014, an inventory sheet of the company "Petrol Alba" sh.a. for TEC Fier Skrap as well as the aforementioned contract. These documents are scanned and saved under the name "Petro alba similar work 3".

By the request dated 30.10.2014 of the commercial entity "Shijaku" Shpk., addressed to the company Petrol Alba Sh.a., which has filed it with No. 209/4 Prot., dated 30.10.2014, it was requested to postpone the term of the contract until 21.11.2014. This request was made because unforeseen works etc. have appeared in Tec Fier. By Order No. 209/5 Prot., dated 30.10.2014, by the Liquidator of the company Petrol Alba Sh.a., the citizen Artan Gjokaj, a working group was created to verify the claims of the entity Shijaku Shpk and to make a report on the proposals of this commercial entity. By means of Relation No. 209/6 Prot., dated 31.10.2014, the working group has stated that they have carried out on-site verifications, in Fier Tec, where they ascertain the problems presented by Shijaku Shpk and agree that the term of the contract should be extended by 15 days, until 21.11.2014. Through the Agreement Act with No. 209/7 Prot., dated 05.11.2014, between the selling authority Petrol Alba Sh.a., represented by the liquidator

Artan Gjokaj, and the winning bidder the company "Shijaku" Shpk., represented by Shpëtim Shijaku., the deadline for the delivery of goods, extending it by 15 days and setting 21.11.2014 as the final date.

II. 10) Other joint work of the citizens Zoto and Mërtiri with the company Shijaku Llc it also turns out to be the Shkumbin River estuary cleaning plant and the requalification of the Vilë Bashtovë Rrogozhinë coastline. From the administered evidence, other data have been identified that best show the connection of the company "Shijaku" Llc with the companies of the citizens Mirel Mërtiri and Klodian Zoto.

The citizen Etleva Kondi, who used to be employed by the OST, but since 2013, is employed by the Ministry of Energy and Industry, also knows the citizen Klodian Zoto and is fully engaged in the smooth running of the businesses that the latter has with the citizen Mirel Mertiri. She often sends emails to the citizen Klodian Zoto, instructing the latter how to proceed with businesses. This citizen, it follows, was appointed by order no. 398 dated 21.08.2014 of MZHETS, namely the citizen Arben Ahmetaj, as a member of the Supervisory Council of JSC. Albpetrol Patos, as a representative of MEI, a position that he had until the order no. 5816 dated 15.07.2016 of MZHETS, the citizen Milva Ekonomi, has been released from this duty. The citizen Etleva Kondi is employed by the Ministry of Infrastructure and Energy according to the order no. 109 dated 18.11.2013, where he first held the position of director in the Directorate of Concessions, Procurement, Expropriations and Privatization and then the position of director in the Directorate of Public Private Partnership in the field of Infrastructure and Energy (since November 2017), from where she left at her request, according to the order no. 1536/3 dated 04.02.2019.

From the examination data of the computers seized from the citizen Klodian Zoto, it was found that on 07.10.2015, the citizen Klodian Zoto sent to the citizen Helidon Begaj, with the object "Rrogozhin Completed Report" where attached is a document "Rrogozhin Waste Field for the KB". Also, on 08.10.2015 the citizen Klodian Zoto sends an email to the citizen Helidon Begaj with object "Decision of the Council" where attached is a draft decision document of the Rrogozhin Municipality Council, which has decided to declare an environmental emergency in the field of integrated management of waste in the city of Rrogozhina. E-mails exchanged between the citizen Helidon Begaj with the citizen Klodian Zoto in the period June 2014-October 2017 were recorded, where among other things, a document stored in the seized computers of the citizen Klodian Zoto with the name "Contract for the sale of quotas Albano Llc" and "Assembly Decision" was recorded. The citizen Helidon Begaj is a character who appears in an indirect relation with the citizen Arben Ahmetaj.

By the letter No. 1421 Prot.. dated 28.12.2015, from the Rrogozhin Municipality to the Ministry of Environment, the complete project of the "Shkumbin River estuary cleaning plant and the requalification of the Vilë Bashtovë Rrogozhin coastline has started. According to the description in this letter, among other things, it is quoted that: "In continuation of our communications..." but from the examination of the protocol register, it turns out that there is no correspondence between the Ministry of Environment and the Rrogozhin Municipality. Also, in the physical file of this project, no correspondence is found before this date.

The project "Shkumbin River estuary cleaning plant and requalification of the Vile Bashtove Rrogozhine coastline" turns out to have been prepared by the company "AVE-Consulting", where the Rrogozhine Municipality was the customer. The company "AVE Consulting" Shpk, was founded on 14.09.2006, with the object of activity "For works and for evaluation, design, supervision, approval etc...". This company, at the time when the project was implemented, had Arben Dervishaj as administrator and technical manager (defendant in relation to the incinerators issue); while the owners of the company were Ervin Paçi with 49% of the shares and Arben Dervishaj with 51% of the shares.



In the computer of the citizen Klodian Zoto, according to the data of the computer expertise act, a document created on 11.01.2016, by the citizen Enkeleon Topulli, was found with the last author being the citizen Etleva Kondi, modified for the last time on 11.01.2016, a memo on the selection of the procedure with "Procurement of the service" Cleanup of the Shkumbin river estuary plant and requalification of the coastline Vila Bashtove Rrogozhinë, project value 129 921 039 excluding VAT. This document identifies the comments made by the citizen Etleva Kondi. Attached is a draft letter addressed to the minister with the suggestion for the procurement procedure by negotiation, excluding prior announcement of the notification...etc. On 18.01.2016, the citizen Klodian Zoto sends an email to the citizen Alqi Bllako with the description "delivery of the Rrogozhine project December 2013" and as attachment Letter of the Rrogozhine Municipality 28.12.2015, technical description, Rrogozhine budget, A3 project Rrogozhine, geological survey Rrogozhine." On 08.02.2016, a document was created with the author "relda" and the last author was the citizen Etleva Kondi, modified for the last time on 08.02.2016, with the name "rogozhina". These are the standard documents of the open procedure, with comments.

By letter No. 1062 Prot., dated 15.02.2016, the procurement order was issued by the head of the CA, the Minister Lefter Koka, No. 27, in which it is determined that the procurement of the 106,321,418 ALL excluding VAT was made available by the State Budget, for the procurement object "Construction of the Shkumbin River estuary cleaning plant and the requalification of the Vile Bashtovo Rrogozhine coastline". Through this order, it has been determined that the Procurement Unit will consist of Bledar Karoli; Juldin Braholli and Sabina Cenoimeri.

On 15.02.2016, were kept the Minutes of the drafting of the tender documents, where it turns out that the citizen Sabina Cenoimeri did not sign this document. In this document, it is determined that the opening of the tender procedure will be on 21.03.2016, and the citizen Bledar Karoli is authorized to upload the documentation to the online system. It turns out that standard tender documents were also prepared, but it was found that they were not signed by the members of the procurement unit.

By letter No. 1062/1 Prot., dated 29.02.2016, the order was issued by the head of the AK, Minister Lefter Koka No. 27/1 "On the establishment of the bid evaluation commission" composed of Valbona Ballgjini; Vilma Kola and Lediana Karalliu.

According to the minutes dated 15.03.2016, in the offices of the Rrogozhin Municipality, the presentation of the project was carried out in the framework of the tender, this document was then signed by the citizens Bledar Karoli and Juldin Braholli (Ministry of Environment); Xhevit Islami (Rrogozhin Municipality); Arben Dervishaj and Rajmond Brahja (AVE Consulting), as well as from the participants of the economic operators, among others ITS Shpk, represented by Klodian Zoto.

On 21.03.2016, were compiled the Minutes of the Bid Evaluation Committee, which reviewed the documentation presented by the economic operators, among others, ITS Shpk, with an offer of ALL 101,240,160 excluding VAT.

On the part of the Bid Evaluation Committee, the minutes of the 01.04.2016 "Examination and Evaluation of the Procurement Procedure" were kept, from which it turned out that only two economic operators were qualified, namely JV "ITS Shpk & Shijaku & Zenit Ambiente". with an economic offer of ALL 101,240,160 excluding VAT and the Economic Operator "Victoria Invest" Shpk with an economic offer of ALL 101,453,000 excluding VAT. This information has also been addressed to the Minister of Environment, to whom, through an undated document, it was proposed the announcement of the winner JV "ITS Shpk & Shijaku & Zenit Ambiente".

On 18.04.2016, was concluded the contract with No. 2414/1 Prot., between the Ministry of Environment represented by the citizen Lefter Koka and JV "ITS Shpk & Shijaku & Zenit Ambiente", represented by the citizen Klodian Zoto with special Power of Attorney No. 1914 Repertory and No. 566 Collection, dated 18.03.2016 (according to this power of attorney, Shijaku Shpk and Zenit Ambiente Shpk, have appointed ITS Shpk with administrator Klodian Zoto to represent them in the entire procurement procedure, maintain relations with AK until the conclusion of the contract, including the defect warranty period).

On 21.04.2016, by letter No. 2414/2 Prot., the Directorate of Legal, Transparency and Procurement sent to the Rrogozhin Municipality with the subject "Sending documentation for the purpose of applying for a development permit". This document was signed by the General Secretary, in his absence and by order of the citizen Alba Thoma, Director of the Legal Directorate of Communication and Procurement.

The Ministry of Environment has paid six spending orders, the tax invoices which were issued by the commercial entity ITS Shpk. These tax invoices had attached the status of the works. The total value paid is in the amount of ALL 121,474,266, of which ALL 6,073,713 was kept as a 5% guarantee. These payments were made from 08.06.2016 to 02.12.2016.

By the Order "On the establishment of the commission for temporary takeover..", with No. 5191 Prot., dated 05.08.2016, the head of AK Lefter Koka, has determined that the members who will take temporary delivery of the works in implementation of the contract with No. 2414/1 Prot dated 18.04.2016, the citizens will be Pëllumb Abeshi; Bledar Karoli and Xhavit Islami. On 01.09.2016, the "Shkumbin River estuary cleaning plant and the requalification of the Vilë Bashtovë Rrogozhinë coastline" was temporarily taken over.

By letter No. 133 Prot., dated 08.06.2017, the ITS Shpk Company has addressed a request to the Ministry of Environment for the unlocking of the value of 5% of the works guarantee for the contract with No. 2414/1 dated 18.04.2016. The Ministry of Environment, by letter No. 4766 Prot., dated 16.06.2017, requested to the Treasury Directorate to unblock the value of 5% of the works guarantee for the contract with No. 2414/1 dated 18.04.2016. On 31.08.2017, final delivery was taken to the "Shkumbin River estuary cleaning project and the requalification of the Vilë Bashtovë Rrogozhinë coastline".

II. 11) Among the contracts identified as interesting and appearing in a connection with the person under investigation Arben Ahmetaj, during the settlement of his assets, is the procedure developed with the contracting authority OSHEE with the object "purchase of electric meters".

In fact, the data regarding purchasers of electricity meters have been recorded very early. From the data obtained from the examination of the computers seized from the citizen Klodian Zoto, an e-mail dated 12.12.2013 with the sender citizen Klodian Zoto and the recipient citizens Mirel Mërtiri and Francesco Pistritto with the title: "I think this is final draft". This e-mail talks about the draft "purchase agreement" or "purchase agreement" between NINGBO SANXING ELECTRIC CO., LTD and Integrated Technology Services shpk (LTD) in December of 2013. The ITS company in the years 2014/2015/2016 plans to supply energy companies in Albania with 1.15 million pieces of smart energy meters and 0.6 million pieces of energy meters in total "Project".

In relation to the above e-mail, is recorded the e-mail dated 11.03.2014 with sender Klodian Zoto and recipient Francesco Pistritto with title: "decisions" and attached document: "Republic of Albania Decision.docx". This document is in English, it has the logo of the Republic of Albania and the E.R.E entity, contains the year 2014 but excluding the decision number and date, and is about the "Approval of the Execution of the Project for "Financing, Installation and Management of the System through meters wireless electric";

The investigation has shown that the merging of the operators "AE Distribution" Llc & "Integrated Technology Services" sh.pk & "NINGBO SANXING SMART ELECTRIC" CO, have won a procedure developed by the Contracting Authority OSHEE with the object "purchase of electric meters" referred to the World Bank Project No.: PRP-G-ICB-3/1. In relation to this project, it turns out that there were email exchanges between the representatives of the commercial entities that were or were not part of this procurement procedure, but from the communications in the form of messages it turns out that they had an important role. These e-mails were found during the review of the act of expertise of the computer of the citizen Klodian Zoto.

On 27.06.2016, the standard documents of the tender with the object "Purchase of Electric Meters for the Energy Distribution Operator in Albania" were published, with FRB project number: PRP-G-ICB-3/1. The tender documents appear to have been withdrawn by the F.M.O. companies. Llc and ITS.

Thus, on 10.10.2016, at 16:03, the citizen Denisa Tollkuci sends an email to the citizen Rozeta Hoxha, for the information of the citizens Klodian Zoto, Sevi Zani, Helada Papa, Gerian Kuka, with the subject: "Chinese registration PDF, ITS extract PDF, more content as follows: "Hello, attached is the historic extract of ITS and the registration of the Chinese in the business center. Stay well!"

It resulted that in a document in English, dated 18.10.2016, at the offices of PIU/Oshee, the Bid Evaluation Commission has decided to evaluate the documentation submitted by the economic operators for the tender no. ICB No-PRP-G-ICB-3/1. On 02.02.2017, the Electricity Distribution Operator announced the winner of the procurement procedure with no. ICB No - PRP-G-ICB-3/1, the merging of the JV operators "A.E. Distribution" & ITS & Ningbo, China".

The value of the contract is ALL 673,055,761.

From the data administered by the expert of the computers seized from the citizen Klodian Zoto, it has emerged that on 06.01.2014 the citizen Klodian Zoto has sent an e-mail to the citizens Mirel Mërtir and Francesco Pistritto, who are passengers, regarding the details of the flight on 07.01.2014 (departure) with destination Beijing-Ningbo and 11.01.2014 (return) from Ningbo to Beijing.

Asked about the above, the Italian citizen Francesco Pistritto has stated that with OSHEE, he was involved in a large project for the modernization of the electrical meters. Francesco's role would have been the same, as a financial consultant. He remembers that once he held a general meeting where he wanted present the representatives of the bank, all the consultations, where Francesco participated in this meeting. This meeting took place before the project was won. Also, a second meeting was held with the general director, who was not technically convinced about the project.

This project was not implemented, despite the fact that they had an OK from the Veneto Bank for the loan, after having also spoken with the president of the Veneto Bank. The project was about 9 million euros. At this meeting, there was still no tender made public. Francesco was in the meeting because the general director of OSHEE wanted everyone in the meeting for discussion. He had told ITS to bring all the consultants for this meeting. Francesco thinks that Klodian Zoto told him to go to that meeting. For this project, he declares that he was in China, as he met a person in charge to discuss the supply for a large project in Albania. The company which was called Sanxing Electric, is the fifth in China for the production of electrical meters and it was very important in China. They were able to make the supply. He was accompanied by Mirel Mërtiri, a Zoto engineer whose name I do not know. Later, during the days he was in China, there was a government organization in China, in which they met the citizen Arben

Ahmetaj, by chance. When Francesco met Arben Ahmetaj there was also present Mirel Mërtiri and the other engineer. They also met other people, but he did not know them. The delegation from Albania consisted of other politicians.

In fact, from the data administered up to this moment, it has emerged that with the authorization for service abroad with no. 4413 Prot., dated 04.06.2014, for the citizen Arben Ahmetaj, Minister of Economic Development, Trade and Entrepreneurship, it is reflected that he will participate in the meeting organized in China. Departure on 05.06.2014 and return on 11.06.2014. Expenses would be covered by the host party. The Ministry covers the payment of travel expenses and all other expenses for the dates 5, 9, 10, 11.

On 05.06.2014, at 07:50, the citizen Arben Ahmetaj had an exit via Rinas airport with TURKISH AIRLINES-TK 1073/1074 ISTANBUL. While with the same line, on 04.06.2014 at 19.46 and 19.45 (one day before), the citizens Mirel Mërtiri and Francesco Pistritto also flew abroad through Rinas.

The citizens Arben Ahmetaj, Mirel Mërtiri and Francesco Pistritto returned together on 11.06.2014, respectively at 08:38 and 08:42 via Rinas airport with TURKISH AIRLINES-TK 1073/1074 ISTANBUL.

During this trip, the citizen Mirel Mërtiri and Francesco Pistritto met with the citizen Arben Ahmetaj in China and they returned together.

From the review of the data sent with letter no. 23/22817/1 dated 05.06.2023, of Intesa Sanpaolo Bank Albania, that made available the bank statement of the account in USD no. 44484435102 of the client Klodian Agim Zoto, it turns out that in the period 08.06.2014 to 10.06.2014, debits were made in China (for more see the travel section).

II. 14) Also interesting business work, of the citizens Mirel Mërtiri and Klodian Zoto, there is also an enterprise that is related precisely to the city of Elbasan, as a city in which the concession procedure of the incinerator of Elbasan would come to life in the future.

From the documents, it was found that Elbasan Municipality, UKEL sh.a. issued a report with the subject "On the approval of the financing agreement for the implementation of the project "Installation of the wireless electronic measurement system as well as other necessary investments for Water - Sanitation sh.a."... directed to the Elbasan Municipal Council. By decision no. 5 dated 22.07.2014 (no. 100 prot dated 22.07.2014) is decided: The approval of the agreement "Financing, installation of the wireless electronic meters system project as well as other necessary investments" between Elbasan Water and Sewerage sh.a. and Miklo Construction Llc (founded in 2014 by the citizen Loran Dusha) with an investment value of 5,000,000 euros excluding VAT...

By decision no. 60 dated 29.07.2014 (no. 155 prot., dated 30.07.2014) of Elbasan Municipality, it was decided: To approve the agreement "On the financing of the installation project of the wireless electronic metering system as well as other necessary investments" between UKEL and the company "Miklo Construction" Llc with an investment value of 5 million euros excluding VAT and payment for a term of 72 months and interest of 4.2% per year...

By no. 3153 dated 13.08.2014 of the Municipality of Elbasan signed by the mayor of the Municipality Qazim Sejдини, titled "Letter of commitment for debt settlement" addressed to "Miklo Construction" Llc with address Sky Tower, floor 13, office 133 with a validity period until the end of the contract between "Miklo Construction" Llc and Water and Sewerage Co., Ltd. it is reflected that in the framework of the contract no. 36 dated 11.08.2014 based on the

preliminary approval according to the decision no. 60 dated 29.07.2014 of the Municipal Council undertakes and commits... 1. (commitments are reflected).

On 10.10.2014, the agreement was signed between the company Water Sanitation Elbasan Llc with administrator Altin Cenolli with the company "Miklo Construction" Llc with administrator Loran Dusha with financing of 5,000,000 euros.

Regarding this project, on 30.12.2014, at 23:24, the citizen Klodian Zoto, from his e-mail klodianszoto@yahoo.com, sent to himself (the sender and the recipient of the e-mail are the same) the document named "Greetings Stela.docx" in word format and the document named "Budget 2015.xlsx" in excel format, documents that described in detail, the planning of expenses and the budget that will be used for the year 2015 for the Elbasan project. In total, for this project the income from the situations will be in the amount of 165,819,080 ALL....According to the calculations for 2015, this project results in a loss in the amount of 1,355,920 ALL.

Asked on 30.06.2023, the Italian citizen Francesco Pistritto declares that, with the Elbasan Waterworks, the ITS company, of Klodian Zoto, won a project for water meters in the period 2010-2013. Related to this, Francesco also went to China, for the payment deadlines, because the Veneto bank did not make the transfers in the form they had agreed upon. He does not remember the amount of the requested loan, but Francesco was in the role of consultant, and he received his percentage from the bank.

Conclusion:

From the totality of the administered data, there is a reasonable suspicion, based on evidence, that apart from the already proven fact that the citizen Arben Ahmetaj and citizens the Mirel Mërtiri and Klodian Zoto were acquitanced to each other, they were involved in joint profitable businesses for them. There is a reasonable suspicion, based on the evidence, that the citizen Arben Ahmetaj, has used his function as a deputy or minister, for all the above-mentioned episodes, in order to ensure the citizens Mirel Mërtiri and Klodian Zoto, the profit of the above procedures, being rewarded for his interventions or the exercise of power in their favor.

Despite the entirety of the above data, where until now there is a reasonable doubt, based on evidence, that the citizen Arben Ahmetaj, has been fully engaged in these projects, in the minutes dated 21.02.2022 at 10.00 of the Investigative Commission "For the control of the legitimacy of the actions of public authorities in the procedures for the construction and administration of waste treatment plants" (administered by the letter no. 1746/1 dated 08.06.2023 of the Assembly of the Republic of Albania), asked by the citizen Jorida Tabaku, if he knows the citizens Klodian Zoto, Stela Gugallja and Mirel Mërtiri, he answered that: "...I have neither blood, nor family ties, nor affinities, nor business partners, nor have we ever been in the same job, nor in same business. We were in the same city, I know Zoto from a distance, not close, but my answer is that I have neither blood relation, nor family relation, nor affinities, nor business relation, nor subordinate relation work, no relationship.....

Also, in this submission, we would like to draw attention to the fact that, from the acts, it appears that the Prosecution at the Court of First Instance of Elbasan has registered the criminal proceedings no. 886 of 2017 where the focus has been on the commercial activity of the companies of the citizens Mirel Mërtiri and Klodian Zoto.

During these investigations, special investigation methods such as the wiretapping were used. During these telephone interceptions, it was evident that the relations between these citizens continued until recently. This is how a conversation dated 06.09.2017 has been identified, where from the telephone number 068 20 00 456 that is used by the citizen Klodian Zoto, the citizen Mirel Mërtiri speaks with the person identified as Goni, by the data so far is identified

as the citizen Agron Ceka, trusted man and driver of the family of the citizen Arben Ahmetaj. On this very date, the citizen Mirel Mërtiri, self-introduced as Klodi, asks the citizen Agron Ceka to tell to *BRO* that he doesn't have his phone because it was broken, maybe he would call him and he doesn't know where to contact him since he can't pick it up.

The acquaintances of the citizens Klodian Zoto and Mirel Mërtiri extend not only to the ministers but also to their subordinates, who are in key positions. The citizen Etleva Kondi quoted above, from the data administered by the expert of the computers seized from the citizen Klodian Zoto, constantly advises the citizen Klodian Zoto about the joint businesses he has with the citizen Mirel Mërtiri. Thus, several emails that the citizen Etleva Kondi sends to the citizen Klodian Zoto have been recorded, where, among other things, we mention:

On 11.03.2014, the citizen Etleva Kondi sends an email to the citizen Klodian Zoto, the content of which is as follows: "...regarding the concessionaire's request to modify the concessionaire contract. I think that both companies can address the MEI with the capacity of the contracting authority (party to the concession agreement) as follows: Dear Mr. Minister, our concession companies were created in implementation of the concession agreements signed with the former METE, now MEI, and specifically ...xxx the granting of the concession of HPPs xxx 1. Company x will carry out the concession agreements in quotas xxx...etc. We will remove the switchboard no. xx of company xx from our contract and transfer it to the company y and these obligations will be transferred to the respective contracts..."

On 21.03.2014, this same citizen sends an email again to the citizen Klodian Zoto with the title "To be completed by UKK with this content: "Royalty not less than 2% (defined in the article 18 par. m) to be reflected in such a specific way in the business plan as a separate element expressed in words and in a table."

On 12.05.2014 the citizen Etleva Kondi addresses to the citizen Klodian Zoto with an email titled "Cogeneration resource" with the following content: "Klodi the following document requested for the application. The legal basis is 1701 dated 17.02.2008. We will talk about the details. B) For a generating source of combined production of electricity and heat (with cogeneration) - the technology used in the generating source of energy - the type of fuel etc..."

By the email dated 24.10.2014, the citizen Klodian Zoto sent citizen Etleva Kondi an email with the following content: "Check it out." Deed of agreement for the transfer of quotas (shares) of the company "Rei Energji" Llc the sole partner of which is the company "Eko Beton" Llc and sells to the company "Vellezerit Hysa" Llc based on the act of agreement dated 21.10.2014 no. 7006 repertory and no. 1618 collection, for the construction of the Lingjaca hydropower plant, according to the request that accompanies the buyer's file. Request dated. 23.10.2014 no. 89 prot submitted to the ministry on 23.10.2014, with no. 59/19. .." On 25.10.2014 at 10.17.35 the citizen Etleva Kondi replies to Klodian: Ok.

Also, another employee of the ministry appears, specifically the citizen Alba Thoma, employed by the Ministry of Environment, who seems to be consistent with her colleague, the citizen Etleva Kondi, and has received instructions to help the birth and development of businesses as above. In the computer of the citizen Klodian Zoto, several documents were found that keep traces of the citizen Alba Thoma, where we mention a part of the documents from the date 08.09.2014 to the date 06.10.2015, related to the procedure "On the granting of a concession for the construction of the landfill, for the treatment of urban waste from the District of Durrës". However, during the procedures related to the incinerator of Elbasan, the plant of Fier and the landfill of Tirana, a set of emails appear sent by this citizen mainly towards the citizen Klodian Zoto.

III. The concession for the construction and administration of the urban waste treatment plant of the district of Elbasan and the production of energy

III.1) Declaration of Emergency by the Municipality of Elbasan, creation of the company Albtek Energy Llc and the unsolicited proposal

Precisely, after the appointment of the citizen Arben Ahmetaj as minister of MZHET, also the citizens Klodian Zoto and Mirel Mërtiri, it is found that they are more comfortable in the continuation of the businesses started with this citizen and in the continuation of receiving other contracts on behalf of the companies controlled by the latter two. The field where these citizens had managed to walk together was precisely through the municipalities, as it was related above.

By the DCM no. 853 dated 30.09.2013 "For an addition to the DCM no. 835 dated 18.09.2013 "On determining the scope of state responsibility of MZHETS" it is determined that the Concessions Handling Agency (Atrako) is transferred to the dependent authorities of MZHETS.

On 25.04.2013, the Parliament approved the law no. 125/2013 "On the concessions and public private partnership". Meanwhile, the Integrated Waste Management Committee, with the decision dated 05.02.2014, decided to declare an environmental emergency in the territory of the Republic of Albania and to take the necessary measures for the rehabilitation of the quality of the environment, charging all the represented ministries with the implementation of this decision in the Committee.

There is a reasonable suspicion based on the evidence, the citizens Klodian Zoto, Mirel Mërtiri, that with the help of their friend, the citizen Arben Ahmetaj, they had their eyes on a profitable business for them, which implicated the municipalities, specifically in those related to waste treatment. The focus at the beginning of 2014 was exactly Elbasan. That these citizens and their companies would be chosen as the subjects that would win this project was already predetermined, but the state apparatus had to be geared up so that the winning of this work would appear to be legal. This is best read from the totality of the evidence administered and which will be reflected below.

On 26.06.2014, the company Integrated Technology Services prepared a technical and economic amountmary of the project for the city of Elbasan, of a waste-to-energy plant realized in Albania.

It follows from the acts that with the emergency request for a concessional solution and public private partnership (PPP) for the treatment of urban waste, No. 2437 Prot., dated 04.07.2014 Elbasan Municipality, they addressed to the Minister of Environment, presenting the request for the initiation of a procedure and for the financial support for the implementation of this project (closing the existing landfill and opening a new landfill for the disposal and urban waste treatment with advanced technology). As per above, they say that they want to present a contemporary project. According to the data they have the plant will have the technical characteristics defined in detail in this document.

By an undated memo, from the year 2014, prepared by the Director of the Environment, the citizen Redi Baduni, addressed to the minister Lefter Koka, it is stated that the Elbasan Municipality is cooperating with a foreign company for the construction and operation of this plant. By the letter No. 7594/1 Prot., dated 09.07.2014 the Minister Lefter Koka replies to the Mayor of Elbasan, where he informs him that the Ministry of Environment positively evaluates the proposal made... invites the Municipality of Elbasan to present other data of necessary and detailed for the proposed project....

On 10.07.2014, was established the company Albtek Energy Llc with tax number L41914013H, with the object "Construction of hydropower plants and thermal power plants of various capacities. Production, assembly and wholesale and retail trade of panels for the production of solar energy, and their accessories inside and outside the territory of the Republic of Albania. Treatment of waste various, organic and solid. Construction of incineration waste treatment plants (Incinerator). Construction and restoration works of civil, industrial, commercial, touristic, health, cultural, sports facilities, drainage and irrigation works, infrastructure, services municipal, design of the facilities indicated above. Installation of Low Voltage electrical lines and cabinets.". The sole partner and administrator of this company is citizen Stela Gugallja (partner of the citizen Mirel Mërtiri), with declared data E-Mail: info.albtekenenergy.com tel: 0686060530, headquarters in "Ibrahim Rugova" Street, Sky Tower, 13<sup>th</sup> floor.

In August 2014, the company Albtek Energy Llc prepares a preliminary project - Elbasan urban waste processing plant. It also prepared a technical report on 05.08.2014.

Meanwhile, the old acquaintance of the citizen Arben Ahmetaj appears again on the stage, precisely the Italian citizen Francesco Pistritto. From the acts it results that, from the examination of the data obtained from the computers seized from the citizen Klodian Zoto, on 27.03.2015 an email was sent to the citizen Klodian Zoto from the e-mail address of the citizen Denisa Tollkuci, specifically dtollkuci@gmail.com with the title "Consultancy service contract" where attached is the "Consultancy services contract with the seal of the notary Majlinda Demollari, dated 05.08.2014, concluded between the company Albtek Energy Llc and the company F.P Consulting Llc, draft, unsigned, according to which the consultant will help and make it possible through his services for the client to submit and manage to obtain the relevant approvals from the state and the banking institutions for the implementation of the aforementioned project; the consultant will carry out and help in the preparation of all necessary documentation for the implementation of this project, will be part of the negotiations and will consult during the signing of contracts with subcontractors; will negotiate and have exclusivity in communication with the banking institution... According to this document, it is established by handwritten notes No. 5282 Repertory, No. 2541 collection, dated 09.09.2014. On 26.05.2015 from the e-mail address Studio Ulpiani, [s.ligjoreUlpiani@gmail.com](mailto:s.ligjoreUlpiani@gmail.com) it turns out that it was sent to the citizen Klodian Zoto, with the title "Consultancy contract amended 2" where the draft contract, dated 05.08.2014 above, is attached.

As can be seen, since 05.08.2014, from the reading of the provisions of this contract, there were talking of a commitment by the Italian citizen Francesco Pistritto, in order for the company "Albtek Energy" Llc to win the concessionary procedure, he will even help make it possible through its services for the Client to present his project and manage to get the relevant approvals from the state institutions by being announced as the winner for the implementation of the project.

By the letter No. 9 Prot., dated 11.08.2014, signed by the citizen Stela Gugallja, the company Albtek Energy Llc has addressed to the Ministry of the Environment and for the information of the Mayor of Elbasan, that they submit the technical project and request the start of the concessionary procedures for the construction of the urban waste processing, treatment and elimination plant for the city of Elbasan... Investment value for the construction of the plant provided by the company is 22,000,000 euros and the interest applied by this company is no higher than 3.5% per year.

In the meantime, the engagement of the friends of the citizens Klodian Zoto and Mirel Mërtiri continues with the aim of providing assistance in obtaining the concession as above. The citizen Etleva Kondi, on 26.08.2014, sent an e-mail to the citizen Klodian Zoto, where there is a draft letter prepared on behalf of the Municipality of Elbasan, addressed to the company "Albtek



Energy" Llc, in response to the expression of interest for the treatment of urban waste deposited in Elbasan Municipality. The citizen Etleva Kondi seems to give opinions on what Elbasan Municipality should do. On 27.08.2014, it turns out that there are other emails sent from the citizen Etleva Kondi, to the citizen Klodian Zoto and then to the citizen Mirel Mërtiri, such as an email titled "Request and response to the Elbasan Municipality" which reflects a draft response of Elbasan municipality addressed to Albtek Energy Llc, where this municipality expresses its interest in the project and that in order to request a preliminary approval from the Ministry of Finance it requires a complete copy of the preliminary study. Also attached is a draft document, a decision of the Municipal Council where it was decided to consider the project proposed by the economic operator Albtek Energy Llc; a draft letter of the Elbasan Municipality addressed to the Ministry of Finance and for the information of the Council of Ministers, by means of which the preliminary approval is required in order to proceed with the next steps for the implementation of this competition procedure. On 27.08.2014, the citizen Klodian Zoto sent the draft letter of Elbasan Municipality to the e-mail address of the citizen Mirel Mertiri.

As can be seen, the entire procedure that must be carried out by the Elbasan Municipality, even the letters of the Mayor or the decisions of the Elbasan Municipal Council, is found to be not an expression of the free will of these authorities, but already dictated by the Zoto Mërtiri and other actors group, with whom they must cooperate for the implementation of this business.

The citizen Alba Thoma, employed by the Ministry of Environment, who seems to be consistent with her colleague the citizen Etleva Kondi, has received instructions to help the birth and development of the business as above, on 09.09.2014, at 14.01 sends an email through the e-mail to the citizen Alqi Bllako at the address Alqi.Bllako@moe.gov.al, where the latter has sent this text to his private e-mail address alqibllako@hotmail.com. This email reflects the text and content of decision no. 70, dated 18.09.2014 of the Elbasan Municipality Council, which declared an environmental emergency in the field of integrated waste management in the city of Elbasan, a decision that has not yet been taken. This text was written by citizen Alba Thoma. On 10.09.2014 citizen Klodian Zoto at 10:52 p.m. forwards the email of the citizen Alba Thoma, the citizen Etleva Kondi, to the address etlevakondi@yahoo.it containing the text of the decision of the Municipality Elbasan saying: "Take a look and we'll meet tomorrow morning to talk." On 11.09.2014 at 11.41.37, the citizen Etleva Kondi sends an email to the citizen Klodian Zoto, with content: The last paragraph. To request technical support for the development of procedures from the specialized environmental institutions as well as those of concessions and PPPs..."

Meanwhile, it turns out that the agreement of 05.08.2014 between the company Albtek Energy Llc and the subject FP Consulting was formalized only on 09.09.2014 before the notary Majlinda Demollari, concluding the Service and Consulting contract with No. 5282 Repertory No. 2541 Collection between the company "Albtek Energy" Llc represented by Stela Gugallja (client) and the company "FP Consulting" Llc represented by the citizen Francesco Pistritto (consultant). In this contract, the consultant undertakes to provide the client with the following services:

- *Providing financial, technical and professional consultancy, for the design of the project to participate in the public procurement competition for the concession award of the project for the construction and administration of the urban waste treatment plant of the district of Elbasan and the production of Energy;*
- *Drafting of the investment project, through the Italian companies contracted by it, carrying out the feasibility study, calculating the financial costs and drawing up preventive works according to the relevant items;*

- *The Consultant undertakes to help make it possible through his services for the Client to present his project and manage to obtain the relevant approvals from the state institutions by being announced as the winner for the implementation of the project;*
- *He will assist and offer his services of all kinds such as banking, financial, fiscal, legal, management, administration until the complete completion of the plant construction project and its commissioning, according to the eventual forecasts determined by the Government Albanian or the Relevant Ministry responsible for this investment in the concession contract;*
- *The consultant will carry out and assist in the preparation of all the necessary documentation for the full implementation of the project;*
- *He will be part of the negotiations and will consult during the signing of contracts with subcontractors or any party that will be involved;*
- *He will help and make it possible through its services for the Client to get the relevant approvals from the banking institutions for the full implementation of the project;*
- *Will negotiate and have exclusivity in communications with financial or banking institutions;*
- *In fulfilment of the contract, the Consultant may conclude contracts with qualified specialists or legal entities in a regular manner, only after prior approval by the client.*

Regarding the compensation for the services provided by the consultant set forth in the contract, the client must pay on behalf of the company "FP Consulting" Llc the amount of 1,200,000 Euros excluding VAT. The payment will be made in two instalments: The first instalment in the amount of 1,000,000 Euros will be paid immediately after the approval of the project as the winner by the state bodies and after receiving approvals from the banks for project financing. The second instalment, in the amount of 200,000 euros, will be paid at the end of the contract period (term: 24 consecutive months from the date of commencement of services).

Asked during this investigation, the citizen Francesco Pistritto declares that he has travelled to Italy with Klodian Zoto and Mirel Mertiri. The reason was related to the preparation of Elbasan's file to receive the loan. The trips were made in 2014, they used Milan airport with destination Brescia, where the headquarters of the Energy Recuperator company was located (this company is the one that would bring the implant to both the Fier and Elbasan incinerators). In his statement, the citizen Francesco Pistritto claimed that he knew the citizen Mirel Mërtiri, whom he met in Tirana, in the presence of Klodian Zoto. He has known Mirel Mërtiri somewhere in 2013, shortly before the feasibility study of the Elbasan incinerator was prepared, because the preparation of the file by Veneto Bank lasted more or less four to five months or even a little more. When there was a conversation about the Elbasan incinerator, he let them understand that he was with Klodian Zoto, but he was covering the technical part. During the closing of the documents for the bank, Mirel Mërtiri dealt with the technical part of the documentation.

It follows that by decision no. 70 dated 18.09.2014 (no. 120 prot., dated 17.09.2014) of the Elbasan Municipality Council (according to the text already prepared as above), with the proposal of the Mayor, it was decided to declare an environmental emergency in the field of integrated management of waste in the city of Elbasan.... By the letter no. 3281/1 dated 22.09.2014 of the Prefect of Elbasan District, the legitimacy has been confirmed.

### III.2) Establishment of the commission for granting the concession

By the documents no. 9516/9517/9515/prot., dated 24.09.2014, the Secretary General of the Ministry of Environment, the citizen Alqi Bllako, addresses the Mayor of Elbasan, the secretary general of the Ministry of Energy and Industry, the secretary general of the Ministry of Development Economy, Trade and Entrepreneurship, requesting the appointment of members for the participation in the commission with the object "For awarding with a concession the

construction of the plant for the processing, treatment and elimination of urban waste in the city of Elbasan". With letter no. 3740/1 prot., dated 29.09.2014 the Mayor of Elbasan Municipality, announces that the members of the commission will be the citizens Serafin Papa and Bardhul Çabiri. By the letter no. 5721/1 prot., dated 03.10.2014, the Secretary General of the Ministry of Energy and Industry, announces that the member of the commission will be the citizen Etleva Kondi, Director of the Directorate of Concessions, Procurement, Expropriation and Privatization.

The letter addressed to MZHETS was filed by the latter with no. 6926 dated 26.09.2014. On this exact date, 26.09.2014, at 09:42, the citizen Arben Ahmetaj leaves the territory of the Republic of Albania via Rinas airport with the airline AL ITALIA-Venezia 750-751, while the citizen Mirel Mërtiri leaves on the same day, but at 14:04, with the airline ALITALIA-AZ 506/511 Milan and they return together to Albania, on 28.09.2014, at 20:18 and 20:19 via Rinas airport, with the airline ALITALIA-AZ 506 /511 Milan. A few days after the return of the citizen Arben Ahmetaj from this trip, by the letter no. 6926/1 prot., dated 08.10.2014, the Secretary General of the Ministry of Economic Development, Trade and Entrepreneurship, has responded to the Ministry of Environment, informing them that the member of the commission is the citizen Zamir Stefani, Director of the Privatization Directorate, e-mail zamir.stefani@ekononia.gov.al. The MZHETS letter was prepared, among others, by the citizen Klodian Mene - responsible for the sector (brother of the brother-in-law of the citizen Arben Ahmetaj) and approved by the citizen Zamir Stefani himself - director of Directorate.

Meanwhile, it turns out that on 03.10.2014, the sender "Nicola Gofreddo", with the address: nicola.gofreddo@grupprofutura.it, sends an email to the host of the e-mail with the address klodianszoto@yahoo.com, Presidente FS, pistri@gmail.com and mirelmertiri@gmail.com with title: "MouRev 4 Finale e progetto Albania". This e-mail on the same date was previously sent by Adriana with email romaniata.energyrecuperator.it to the hosts: Nicola Gofreddo, Presidente Fs, riccardo.ducoli@gmail.com and CC: info@isofin.eu and "Ing. Granelli". In this e-mail, in Italian, Adriana states that: all measures have been taken to send the documentation requested by you, and in particular: the general layout of the plant, the characteristic and technical dimensions of the boiler system, etc. In our visit to Tirana, we can provide about 40-50% of the necessary materials. ...It is clear that in order to reach a final agreement, a meeting must be held with the commission within a reasonable time (1/2 week) in Tirana...;

By order no. 1933 dated 14.10.2014 (no. 10027 prot dated 14.10.2014) of the Minister of Environment Leter Koka has been ordered 1. The establishment of the Commission for granting the concession/public private partnership with the object "Construction and administration of the urban waste treatment plant of Elbasan district for energy production" with composition:

- a) Pellumb Abeshi, general director of environmental policies and implementation of priorities
- b) Zamir Stefani, representative of the Ministry of Economic Development, Trade and Entrepreneurship
- c) Etleva Kondi, representative of the Ministry of Energy and Industry
- d) Jonida Zeqo, procurement sector specialist
- e) Lediana Karalliu, specialist in the sector of waste and industrial accidents
- f) Bardhyl Çabiri representative of Elbasan Municipality
- g) Serafin Papa representative of Elbasan Municipality...

By the letter no. 17 prot., dated 24.10.2014, the company Albtek Energy, addressed to the Commission for granting the concession and for the information of the Minister of the Environment reflecting that: Based on the previous discussions and negotiations between Albtek Energy Llc and the Concession Granting Commission... herewith we present you a new proposal... Referring to the discussions we had in the two previous meetings as well as the persistence in the negotiations as well and with the insistence of Mr. Minister, Albtek Energy

Llc decided (leaving the technical project unchanged) to reduce the financial offer for this investment from 22,000,000 euros...to 20,000,000 euros, with an interest rate of only 2.9% per year and a grace period for the first 6 months of the start of the contract . This investment will be realized for a period of 14 to 16 months.....

A document entitled "Urban waste processing plant in the city of Elbasan" has been submitted to the Ministry of Environment, technical study, prepared by engineer Ernesto Granelli, which was filed the Ministry with no. 10351 dated 27.10.2014. From the partial sketches of a document, it appears that it was prepared on 15.10.2014.

From the verification of the documentation of the concession file, it turns out that there is also a feasibility study, with the signatures of the members of the concession awarding commission, with the note Ministry of the Environment, a study which in its content is the same as the study presented by the company "Albtek Energy" Llc According to the feasibility study in the file (on page 42), the total value of the investment results in the amount of 21,600,000 Euros, higher than the value of 20,000,000 Euros presented by the proponent "Albtek Energy" Llc in the revised financial offer submitted on 24.10.2014.

### III.3) Request for prior approval of the concession procedure

By the letter no. 10351/1 prot., dated 31.10.2014, the Minister of the Environment addressed the citizen Shkëlqim Cani, Minister of Finance, with the subject "Request for prior approval". Ministry of Finance, by the letter no. 15155/1 prot., dated 07.11.2014, replies to the citizen Lefter Koka, Minister of the Environment, informing him that... he must submit the feasibility study of the object and the draft contract to the Ministry of Finance.... a detailed analysis is missing according to the criteria of Article 9 par. 1 of the DCM no. 575/2013, related to the results of the feasibility study, which is carried out by the contracting authority..... no information is provided regarding the authority's decision on concession/PPP in accordance with the procedures provided by the law.... the Minister of Finance approves the concessionary project in accordance with the procedure, the criteria provided by in article 17 and 18 of this decision and only after sending all the documentation, bring to attention the definition of article 3, par. 5 of the DCM no. 575/2013, according to which in the event that, according to the preliminary results of the study, it appears that the projected project will require financial support, the contracting authority notifies the Ministry of Finance before proceeding to the next phase, that is, to the feasibility study. ... the practice presents only the request for expression of interest submitted by the commercial entity.... the preliminary assessment that must be carried out by the contracting authority is also missing... the Ministry of Finance cannot express... as long as they are not fulfilled the conditions, criteria and documentation defined by the legislation in force for concessions and public private partnership.

By the letter no. 10351 prot., dated 31.10.2014 of the Minister of the Environment, addressed to the citizen Arben Ahmetaj, Minister of Economic Development, Trade and Entrepreneurship with the subject "Information on the initiated concession procedure" it was informed that: Referred to "Request for expression of interest for concession ' presented by the entity Albtek Energy, Elbasan Municipality Council decision No. 70 dated 18.09.2014 "On the declaration of environmental emergency..."...The Ministry of Environment has started the legal procedures for granting concession/public private partnership" The construction and administration of the Elbasan District urban waste treatment plant for energy production". Given that they think that the benefit of this procedure is not only the integrated management of waste but also the production of energy from the processing of waste, with the aim of recognizing from your side of the technology that will be used, the energy feasibility that will be obtained from the concession object, forward copies of the technical study and the financial description and business plan. We welcome any comments or suggestions regarding the documentation attached to this letter in order to include them as part of the relevant concession procedures.

Meanwhile, questioned as a person under investigation, the citizen Arben Ahmetaj declares that:.....in relation to the citizens Klodian Zoto and Stela Gugallja, I became aware that they were part of the Elbasan incinerator project, when they entered the official procedure, that is, when the decision to approve the financing of the Elbasan incinerator project came for approval, when it arrived at the Council of Ministers,

So, it is proven the citizen Arben Ahmetaj, at least formally, that he knew with the aforementioned letter who was the company that claimed to receive the concession.

Meanwhile, it turns out that, as we have already pointed out, the company Albtek Energy had decided to receive this concession and this is also reflected in the email dated 02.11.2014 when the citizen Etleva Kondi sent an email to the citizen Klodian Zoto, attached the concession agreement - draft contract where it is established that the name of the company Albtek Energy Llc has been decided as a concessionaire, at this stage. Also, the emails with this citizen continue on 03.11.2014, where the latter sends to the citizen Klodian Zoto the minutes no. 1 of the commission and advises on the procedure.

By the letter no. 22 prot., dated 04.11.2014 (no. 10303/1 prot., dated 04.11.2014 filed in the Ministry of Environment) the company Albtek Energy Llc has addressed to the Ministry of Environment, sending the feasibility study for the project of the processing plant urban waste in the city of Elbasan. Attached is the feasibility study prepared by TBI Consulting (the same company with offices at the Sky Tower, where the ITS and Albtek companies were also located) in November 2014 and signed by Ketrin Topçiu. It is stated that in this feasibility study on page 5 it is determined that the project is expected to have key actors at the national level such as:

Ministry of Economic Development, Trade and Entrepreneurship  
Ministry of Transport and Infrastructure  
Ministry of Finance.

So it is clearly evident that there was an idea that the citizen Arben Ahmetaj would have a decisive role in this procedure. This also appears in the future, when there is an attempt to introduce this ministry as a contracting authority, but later, it is decided that will remain only the Ministry of the Environment.

Asked about this moment, the person under investigation, Arben Ahmetaj, stated that the Ministry of Economic Development did not have any role in this concession procedure, and even from the other ministries cited, they are not the main actors in this procedure, as the main actor is the contracting authority. According to him, the people were not clear about the law on concessions or the framework legislation in force at that time.

However, this claim of the citizen Arben Ahmetaj contradicts the fact that, wherever he is as a minister, the company that claims to receive the concession, already proven to be managed by the citizens Mërtiri and Zoto, see as main actor, among others, precisely the ministry that is led by the citizen Arben Ahmetaj. For example, in the case of the Fier incinerator, surprisingly, the Ministry of Finance is seen as the main actor in May 2016.

III.4) Draft decision on the determination of the contracting authority and the type of procedure for granting the concession

The above is also based on the following events. Thus, the citizen Etleva Kondi, on 06.11.2014, sent an email to the citizen Alqi Bllako and CC herself and the citizen Zamir Stefani (employee of the Ministry of the citizen Arben Ahmetaj), which she then forwarded to the citizen Klodian Zoto, with the title "Awarding concession/ppp for the construction and administration of the

urban waste treatment plant of Elbasan district for energy production". The email has the following content: "Good evening Alqi. As previously discussed, please add the technical part from the environmental legislation and edit as you see fit. Thank you, Eva." Then Alqi Bllako sent an e-mail to Alba Thoma with the same title as above and related documentation: the DCM project for the incinerator.doc; relation DCM incinerator.docx. Attached to this email was sent a report on the draft decision "On the determination of the concessionary form/PPP for the concession/PPP for the construction and administration of the urban waste treatment plant of the Elbasan district, for the production of electricity".

The draft report, at the end, contains the names of the two persons who should be the [roposers, namely Minister Lefter Koka and Minister Arben Ahmetaj.

In this regard, it is submitted that the draft decision is aimed at the implementation of the concessionary/ppp procedure with direct negotiation..... The construction and management of the entire activity is proposed to be carried out by the company Alb Tek Energy Llc..... it is proposed that DCM no. 448 dated 16.06.2010 "On some additions and changes to DCM no. 27 dated 19.01.2007" as amended" and any other sub-legal act issued pursuant to it, shall be repealed. With the entry into force of this act, it shall be in the will, judgment and evaluation of the contracting parties, setting the deadlines necessary for obtaining permits from the relevant institutions on a case-by-case basis... The Ministry of the Environment and the Ministry of Economic Development, Trade and Entrepreneurship are charged with the implementation of this act. draft decision, the columns of the persons who submit it are defined, specifically, the citizens Lefter Koka and Arben Ahmetaj.

Also attached is a draft decision of the Council of Ministers entitled "On determining the form of concession/ppp for "concession/ppp for the construction and administration of the urban waste treatment plant of the Elbasan district, for the production of electricity" where in part of the provision is claimed to be decided: The contracting authority, the Ministry of Environment, starting from the national environmental emergency as well as that of the waste management of the territory of Elbasan Municipality, in order to take measures to improve the situation, start direct negotiations with the economic bidder Alb - For the implementation of the concessionary/ppp procedure of "Granting with concession/ppp for the construction and administration of the urban waste treatment plant of Elbasan district, for the production of electricity".

On 07.11.2014, Etleva Kondi sent an e-mail to the citizen Alqi Bllako and CC: Zamir Stefani with the title: "DCM incinerator relation" and attached document: DCM incinerator relation.docx. Etleva Kondi is addressed by the text: Draft Minutes of the Commission. Please make the modifications or additions according to the field of activity. Etleva. Attached are the minutes of the commission for the proposal of the relevant structures for the drafting of the draft decision on the method of selection of the mixed concession procedure.

Then Alqi Bllako sent an e-mail to Alba Thoma with the same title as above and related documentation.

Clearly, it is evident that there were discussions for MZHETS to come out as the contracting authority and directly engaged were the citizen Etleva Kondi, Alqi Bllako and the subordinate of the person under investigation Arben Ahmetaj, the citizen Zamir Stefani. The claim raised by the person under investigation that the deceased Zamir, while he was part of the commission set up by the Ministry of the Environment, did not inform him about the procedures that this commission was doing and did not even have the obligation to notify him, cannot reject the entirety of other evidence that proves that the citizen Arben Ahmetaj was involved in this procedure for granting the Elbasan incinerator concession as much as the citizens Mërtiri and Zoto themselves.

Meanwhile, it turns out that in the civil court file number 4578 decision dated 25.06.2019 of the Court of the Judicial District of Tirana, from the company Albtek Energy Llc a turnkey supply contract no. 13-E-008 dated 11.11.2014, signed between the company Albtek -Energy Llc and Energy Recuperator s.p.a. where it is reflected that the buyer (the company Albtek Energy) intends to build in Elbasan, Albania a waste incineration plant (thermovalorizer) for the production of electricity with a power equal to 2.85 MW of gross electricity; the tenderer (Energy Recuperator s.p.a.) will build the waste incineration plant; the buyer has realized the project "Thermal valorization plant of the generated electric power 2.85 Mw in Elbasan (Albania) and has told the tenderer the technical specifications.... According to the article 2 the contract price is 13 500 000 euros excluding VAT...

In article 23, it is determined that the beneficiary chooses the residence at the address Sky Tower, Deshmorët e 4 February, no. 5/1, office 13/2 and as an alternative email mirelmertiri@gmail.com where any formal communication should be addressed. The references for the exchange of information regarding this contract are: contact person Pistri Francesco – tel. 355682088966, email pistri@gmail.com and EPC Manager Mirel Mërtiri - tel 068 20 81 449, email mirelmertiri@gmail.com. This contract is also available in Italian with number 14-E-009 dated 11.11.2014.

So the contract for the supply of the plant by the Energy Recuperator company was already ready, while the process of granting the concession was at a very early stage.

By the minutes dated 11.11.2014, is held in the premises of the Ministry of the Environment, the fourth meeting of the commission for granting concessions, where it is reflected that.. the law no. 125/2013 "On the concessions and public private partnership" provides for the negotiation procedure excluding announcement. In conclusion, this commission has decided to propose to the Minister of the Environment, together with the Minister for Economic Development, Trade and Entrepreneurship, to draw up a draft decision on the method of selection "mixed concession" according to the procedure "by negotiation excluding prior announcement of the announcement of the contract" with the entity Albtek Energy Llc....

In fact, the finding made by the commission as above, referring to the law no. 125/2013 "On concessions and public private partnership" with the claim that this law provides for the procedure of negotiation excluding announcement is not correct as in fact referring to article 22 par. 3 of this law it is provided that: In granting concessions/public private partnerships, the authority the contractor can use the open procedure, the limited procedure or the negotiated procedure, with prior announcement of the contract notice.

However, what is evident in terms of the focus of our investigation is, as we said above, that the aim has always been that the Ministry for Economic Development, Trade and Entrepreneurship, i.e. the citizen Arben Ahmetaj, would have a key role in this procedure. The commission itself has determined above, that MZHETS together with the Ministry of Environment must draw up a draft decision on how to select the concession as a mixed concession according to the negotiation procedure excluding prior announcement of the contract notice.

For this reason, by the letter no. 10843 dated 11.11.2014 The Minister of the Environment has addressed to the citizen Arben Ahmetaj. Minister of Economic Development, Trade and Entrepreneurship, with the subject "A draft decision is sent for co-signature", where he submits that he sends for co-signature the draft decision "On the determination of the contracting authorities, namely the Ministry of the Environment and the Ministry of Economic Development, Trade and Entrepreneurship for the awarding of concession/ppp for the construction and administration of the urban waste treatment plant of the Elbasan district, for the production of electricity, in the selection procedure with negotiation excluding prior

announcement of the contract notice given to the company Alb - Tek Llc" Attached, he submits that there is a draft decision, the accompanying relation.

In the following, for reasons not yet revealed by the investigation, this letter is reformulated, but contrary to what the commission had decided for granting the concession as above, circulating in the ministries of the Republic of Albania, another letter with the same number and date, but removing MZHETS as contracting authority. Specifically, by the letter no. 10843 dated 11.11.2014 Minister of Environment, Lefter Koka. addressed to the Minister of Finance, the Minister of Justice, the Minister of Energy and Industry, the Minister of Economic Development, Trade and Entrepreneurship Arben Ahmetaj and the General Director of the Public Procurement Agency, stating that he is sending for consideration the draft decision "On determining the contracting authority, namely the Ministry of Environment...

According to the accompanying report, the purpose of the project act and the objectives that are intended to be achieved, with the aim of... awarding a concession/ppp.... in the selection procedure with negotiation excluding prior announcement of the contract notice given to the company Albtek Llc.. The proposal for the draft decision came as a proposal of the Working Group for the granting of the concession (attached the minutes of the meeting and the order for the establishment of the working group)...The Ministry of the Environment (the Legal Directorate and the Directorate of Environment), representatives from the Ministry of Economic Development, Trade and Enterprise, representatives from the Ministry of Energy and Industry as well as external experts in the field. Attached is also a draft decision for the Council of Ministers, which reflects the Ministry of Environment as the contracting authority and the approval of the selection procedure with negotiation excluding prior announcement.

By the letter no. 8575/1 prot dated 13.11.2014 it results that the Minister of Justice, Nasip Naço replies to the Minister of the Environment Lefter Koka, where he submits that...they agree in principle with the initiative but bring to attention that:...this is an act with an individual character....appreciate that .... as a sub-legal act with an individual character cannot be handled by the Ministry of Justice.

By the letter no. 6734/1 dated 17.11.2014 of the Minister of Energy and Industry, Damian Gjikhuri, a reply was sent to the citizen Lefter Koka, Minister of the Environment, where they agree in principle, clarifying that the selection of the concession procedure is the right of the contracting authority after evaluating the fulfillment of the conditions defined in the legislation in force. They estimate that the necessary clarifications should be given in relation to the installed capacity of the power plant, whether this generating source of electricity will benefit or not from the scheme for renewable energy sources, as well as in this context to analyze the effectiveness of this new generating source.... a preliminary assessment must be obtained from the relevant operator regarding the possibility of connecting this generating source of electricity to the grid.

By the letter no. 7975/1 prot dated 14.11.2014 of the Minister of Economic Development, Trade and Entrepreneurship, signed by the Minister Arben Ahmetaj, a reply was sent to the Minister of Environment, the citizen Lefter Koka, in response to the letter no. 10843 dated 11.11.2014 expressing agreement in principle, in relation to the draft decision for the determination of the contracting authority the Ministry of Environment in the selection procedure with negotiation excluding prior announcement of the contract notice given to the company Alb-Tek Llc

Meanwhile, the Ministry of Finance still does not respond to the letter no. 10843 dated 11.11.2014, of the Ministry of the Environment for the determination of the contracting authority, the Ministry of the Environment and regarding the procedure with negotiation excluding prior announcement, related to which on 14.11.2014. Minister Arben Ahmetaj hastened to say that he agreed in principle. After receiving the relevant opinions, from the



directorates of the ministry, by the letter no. 15649/1 dated 25.11.2014 of the Minister of Finance, Shkëlqim Cani, replies to the citizen Lefter Koka, Minister of Environment, presenting the following comments:

1. The draft decision presented does not contain any financial assessment necessary for providing an assessment from a budgetary par. of view, regarding the feasibility and affordability of this proposal in accordance with the legislation in force.
2. The Article 22 par 3 of the Law no. 125/2013 "On concessions and public private partnership" which serves as legal support for the proposal of this project, the decision has comprehensively provided the types of procedures that the contracting authority can use for granting concessions/ppp. As per above, they evaluate the revision of the draft decision in the context of compliance with the aforementioned legal provision.
3. The accompanying report should contain more detailed information on the legal status of the company in relation to the tax authority, concessionary fees, the value of the investment and the capacities of the company.

In the following, it results that by the letter no. 10965 dated 17.11.2014, the Minister of the Environment has also addressed to the citizen Eduart Ahmeti, General Director of the Public Procurement Agency, where he submits that he is sending the draft decision for consideration, but reformulating it, removing the expression "by negotiation excluding prior announcement" and insert the phrase "the contracting authority...negotiate with the unsolicited proposer". By the letter no. 12303/1 dated 18.11.2014 of the Public Procurement Agency, signed by the general director Eduart Ahmeti, a reply was forwarded to the Ministry of Environment, to the attention of the citizen Lefter Koka, informing him that:....Related to the selection procedure... the contracting authority can use the open procedure, the limited procedure or the negotiation procedure with prior announcement of the contract notice.". As per above, PPA assesses that the determination of the contracting authority and the selection procedure for the specific object must to be done in accordance with the legal provisions.

So, as it is established, the person under investigation, Arben Ahmetaj, expresses his agreement in principle for the above procedure, although in open contradiction with the law, that does not provide for the procedure with negotiation excluding prior announcement. Moreover, the citizen Arben Ahmetaj is fully aware of who managed and controlled the company Albtek Energy Llc and who was behind the citizen Stela Gugallja: precisely his two close associates, the citizens Mirel Mërtiri and Klodian Zoto, with whom he shared joint businesses for a long time.

The person under investigation, Arben Ahmetaj, referring to the minutes of 21.02.2022, before the investigative commission, stated that the letter has no consequence, despite his expression in principle agreeing, the MZE, especially at the time when he was a minister, is not included in the procedure of PPP grants or concessions. He also emphasized that circulate opinions for the Council of Ministers about decisions, not about the procedure. A draft decision has been circulated, which is usually the tradition of the PM, and it is decided to request more than once opinion from the Ministry of Finance (in tradition, it is requested from the Ministry of Finance, the Ministry of Justice).

As can be clearly stated in the draft decision that has been sent to the Ministry of Economic Development and Trade for consideration, the procedure has been specifically defined and precisely that of preliminary negotiation excluding announcement and there was even a detailed report attached to the draft decision. Even in relation to this, the procedure has been clearly defined by the Ministry of the Environment, and in relation to the draft decision it has been cited who are the three ministries that have contributed to this draft decision: the Ministry of the Environment, the Ministry of Energy and Industry and the Ministry of Economic Development, Trade and Entrepreneurship. The claim of the person under investigation, Arben Ahmetaj, that are circulating opinions about decisions and not about the procedure, is

unsupported by what was reported above. Also, the fact that MZHET was not involved is not supported, given the fact that a subordinate of the citizen Arben Ahmetaj was in the commission, specifically the late Zamir Stefani. Despite the disapproval of this draft decision, the citizen Arben Ahmetaj has shown his complete will for the procedure, knowing who the concessionaire company was.

In terms of the conamoutmation of the criminal offense of corruption, we find it appropriate, however, to par. out that the Albanian legislator has not defined that this offense is conamoutmated only when the person receives, accepts, demands a bribe to perform the duty contrary to the duty and that his conduct should also have consequences. On the contrary, corruption is conamoutmed even when the conduct of the function is in accordance with the duty and even when the result sought by the giver of the bribe is not achieved, it is enough that it was promised.

#### III.4) Forwarding for approval to the Ministry of Finance

In the minutes of 18.11.2014 in the premises of the Ministry of Environment, the commission convened in its fifth meeting, where ... decided: To forward to the Ministry of Finance... the request for approval of the feasibility study project and of the draft contract before the announcement of the concession award procedure/PPP/

By the email dated 18.11.2014 at 2.44 PM, the citizen Etleva Kondi forwards to the citizens Alqi Bllako, Alba Thoma and Zamir Stefani, and then on 19.11.2014 at 11.57 from her official address @energija.gov.al, she forwards this email to the citizen Klodian Zoto, **draft incinerator contract**. We bring to your attention that the commitment of the citizen Klodian Zoto throughout all this in a company founded by the citizen's Mirel Mërtiri partner, clearly shows the connections and intertwining of these persons with all other businesses already in circulation. So even before the procedure was announced, the winning company was already determined.

The commitment of the subordinate of the person under investigation Arben Ahmetaj, the late Zamir Stefani, is found to be important in this concession procedure, as you note that the citizen Etleva Kondi forwards emails to him and not to other members of the commission, including in this group the other collaborator Alba Thoma and citizen Alqi Bllako.

By the letter no. 11026 dated 18.11.2014 The Minister of Environment Lefter Koka addressed the Minister of Finance Shkëlqim Cani with the object "Request for approval of the feasibility study and draft contract", forwarding the technical study, financial description and business plan, feasibility study and draft contract. ...

On 20.11.2014 at 22.15, the citizen Etleva Kondi, from her private address @yahoo.it, sent an email to the citizen Klodian Zoto with the name incinerator concession contract with the following content: "Please check the modifications...the finance ministry is mandatory. Eva" by sending the same contract regarding the concession on the incinerator sent on 19.11.2014 but modified. In the draft of the contract, on its first page, the name of the concessionaire company, the company "Albtek Energy" Llc, is noted as a party to this concessionaire contract. We draw attention to the fact that the concession awarding commission has decided to implement the procurement procedure "negotiation excluding prior announcement" of the contract announcement at the meeting of 12.12.2014. Meanwhile, the draft of the contract prepared with the name of the winning concessionaire company was drawn up on 19.11.2014, that is, about a month before the commission made the relevant decision. The above e-mail is another documentary evidence that proves the fact that the winner of the procedure has been predetermined.

By the letter no. 11026/1 prot date 20.11.2014 Minister of the Environment, addresses the citizen Shkëlqim Cani, Minister of Finance, bringing to his attention that... the initial study was carried out by the proposer while the working group in charge of granting the concession did own changes....In conclusion, they indicate that the Ministry of the Environment is in an economic position to bear the relevant costs of the project, since in the 2015 budget for the Ministry of the Environment, a fund of 500,000 ALL has been allocated under the name of the project " Elbasan incinerator". They talk about this fact with conviction since the draft law for the approval of the 2015 budget with this incorporated fund has been approved in principle by the Parliament of Albania.

Precisely on 27.11.2014, it turns out that a contract (which is available in Italian) was finally revised, for the supply of a plant for the production of electricity of 2.85 Mwe, located in Elbasan with no. 14-E-009 dated 27.11.2014, "keys in hand" contract. The contracting parties are Albtek Energy Llc by email: mirelmërtiri@gmail.com represented by Stela Gugallja in the capacity of the buyer and Energy Recuperator s.p.a. represented by Eng. Ernesto Granelli in the capacity of supplier. In the end, it turns out that it was signed by the buyer Stela Gugallja and Albtek Energy Llc and the representative of Energy Recuperator s.p.a. on 27.11.2014.

By letter no. 25 prot date 27.11.2014 the company Albtek Energy Llc has addressed to the Ministry of the Environment with the subject "Presentation of the final table of the investment" where it has been submitted that in continuation of the discussions and the clarifications given in the meeting held in the premises of the Ministry of the Environment, they send the correct table of the value of the investment (capital cost ) worth 21,660,000 euros excluding VAT... By the letter no. 11278/1 dated 27.11.2014 of the Ministry of Environment, it has been notified to the company Albtek Energy Llc that... documentation which will be part of the file...

It turns out administered, a preliminary environmental impact assessment report, with the requesting company Albtek Energy Llc prepared by EMC Studio with administrator Elidiana Shehu, dated only November 2014. It turns out to be administered a document "Urban waste processing plant in the city of Elbasan" Feasibility study, headed by the Ministry of Environment, prepared in November 2014, signed by 6 people. In par. 2, Technical Analysis, it is described that the Ministry of Environment has initiated and proposed the project ... The project is expected to have as key actors at the national level such as:

Ministry of Economic Development, Trade and Entrepreneurship

Ministry of Transport and Infrastructure

Ministry of Finance.

So, note that a very important actor is mentioned again, MZHETS, which is precisely the ministry headed by the person under investigation.

On 02.12.2014 the citizen Etleva Kondi sent an email to the citizens Alba Thoma and Alqi Bllako where she stated that she was a little late but she thought to argue strongly why PPP and not public procurement. This email was found in the computer of the citizen Klodian Zoto. Attached is the draft letter of the Minister of Environment of 2014 addressed to the Minister of Finance Shkëlqim Cani, authored by the citizen Alba Thoma and as final editor the citizen Etleva Kondi, a letter addressed as a response from the Minister of Environment to the Minister of Finance. The citizen Etleva Kondi, from her private address @yahoo.it, sends this email to citizen Klodian Zoto, on 02.12.2014 at 16.19. It is established that the letter in the third paragraph continues with: "... the Ministry of the Environment is in an economic position to bear the relevant costs of the project since in the 2015 budget for the Ministry of the Environment, a fund of 500,000 ALL has been allocated with the name of the project "Incinerator of Elbasan", this fund incorporated in the state budget of 2015, approved by the Parliament of Albania. We speak with conviction about this fact since the draft law for the approval of the budget of 2015, with this fund incorporated, was approved in principle by the Parliament of Albania. ...we are waiting for your approval as soon as possible, in order to

continue the relevant concession procedures...". This document is authored by Alba Thoma, created on 02.12.2014 and modified on 02.12.2014. The citizen Etleva Kondi appears as the last author.

So, from the totality of the acts up to this moment, a strong barrier is found by the Ministry of Finance regarding the form of the procedure and the doubts that this ministry has raised about the company Albtek Energy Llc, which was created recently and seemed created only for obtaining this concession, excluding a successful background (past, experience) in the field it was attempting or in other fields.

By the letter no. 11026/2 prot., dated 03.12.2014, the Minister of the Environment addressed to the Minister of Finance Shkëlqim Cani, asking for his approval on the affordability, sustainability and fiscal feasibility of the concession object, forward the CD containing the technical study, the financial description and the business plan, feasibility study and the draft contract.

By an email dated 05.12.2014, at 10.07 AM, from the email address of the citizen Alba Thoma (Alba.Thoma@moe.gov.al) sent to the citizens Zarina Taja, Gentian Opre, Isida Koka, cc to the citizen Etleva Koka, with object The "requested information" states that: referring to last night's conversation, I am sending you the VAT part and the estimate of the expenses for the construction of the work. ...the financial statement that quoted the year 2007, is for the year 2013... our finance department could not change the date format.... the answer should be received today. I am waiting for your answer because if you tell me, I will come and take it personally.

So the concern created by the Ministry of Finance and the commitment of the citizen Alba Thoma to receive the answer personally is clearly seen. (this email can be found in the practice received at the ministry).

The position of the Ministry of Finance seems to have worried other actors as well, since on 06.12.2014 at 10.21, the citizen Alqi Bllako sent to the citizens Ervin Mete, Gelardina Prodani, Alba Thoma the material prepared by the commission regarding the par.s discussed a days ago with content: "Hello Ervin, Attached is the material prepared by the committee regarding the par.s discussed yesterday. If there are still elements of the proposal that you think should be negotiated with the unsolicited proposer, please send them to me by email so that the commission can continue the negotiations today. I am waiting..." On 06.12.2014 at 15.07 the citizen Ervin Mete sent an email to the citizen Arben Ahmetaj with the title "Elbaskan plant and document attachment "Information on the problem. docs." where the above email of the citizen Alqi Bllako is attached, and the document titled "Information regarding the discussion par.s of the Ministry of Finance" is attached. The content of this document presents the reasons why the project should be granted with concession. It is also emphasized that the value of the construction cost proposed by the Ministry of Environment is only 21 661 111 USD, the company undertakes the management of this plant for 15 years, the need for financial support. It also explains why an incineration plant should be built and not a landfill.

As per above, the claim of the person under investigation, Arben Ahmetaj, that he was not aware of the procedures, that he did not even know which company it was about, falls flat. It turns out that he was maximally engaged in this project as well as in the other identified projects of the citizens Mërtiri and Zoto. This email is found to come at the exact time that the Ministry of Finance is still trying to stop this procedure, but apparently it has not succeeded.

By the letter no. 11026/3 prot dated 10.12.2014, the Minister of the Environment, addressed again to the citizen Shkëlqim Cani, Minister of Finance with the subject "Request for the approval of the feasibility study and draft contract" where at the end he submits that.... he forwards a CD with a copy of the feasibility study and the draft contract and remains awaiting

the approval of the Ministry of Finance in order to continue the relevant concession procedures.....

Finally, even the obstacles raised by the citizen Shkëlqim Cani fall after the Minister of Finance Shkëlqim Cani addresses the Minister of Environment, with the letter no. 17042/1 prot dated 10.12.2014 where it is stated that in principle they agree with the financial support proposed in the feasibility study, but they request that during further concession procedures the following issues be evaluated with the maximum priority:

*The budgetary costs that may arise as a consequence of the materialization of the risks of exchange rate changes and those from inflation....*

*Obtaining prior approval from the Ministry of Energy and Industry in the capacity of the institution responsible for policies in the field of electricity and the owner of KESH sh.a. to bear the risk from the price of electricity (feed in tariff)*

*Obtaining prior approval from the local recycling units that are included in this project regarding their bearing the risk of not meeting the amount of waste to be treated by the concessionaire Ministry of Environment as the responsible contracting authority to review the period when the first tranche of the availability fee will be disbursed. This tranche should be granted only after it has been confirmed by the responsible institutions that the planned facility is in full efficiency, condition which increases more the responsibility of the concessionaire to finish the construction of the planned facility within the specified time and with the required quality.*

On 11.12.2014 at 2.29 AM the citizen Alba Thoma, by her private address albathoma82@gmail.com, sent an email to the citizen Bledar Karoli at the latter's official address @moe.gov.al and CC to the citizen Alqi Bllako, to the latter's private address alqibllako@gmail.com, with the following content: "Bledi, as per our previous discussion, please, I need in CD all the materials of this email, and the contract must also be printed and it must be at the Ministry of Finances, to the director of the budget Gentian Opre. Please bring it yourself because they are a high priority and stay there until you receive their answer personally...". At 16:14 the citizen Mirel Mërtiri forwards the above email to the citizen Klodian Zoto. The email has as an attachment the documents: *Financial analysis Elbasan for the Ministry of Finance dated 10.12.2014, Argued letter for the Ministry of Finance, incinerator contract, emergency announcement*. Specifically, there is the urban waste processing plant in the city of Elbasan, Feasibility study, draft concession contract, draft letter of the Ministry of Environment sent to the Minister Shkëlqim Cani for the approval of the feasibility study and draft contract, etc.. This email was also forwarded to the citizen Mirel Mërtiri and the same date, on 11.12.2014 the citizen Mirel Mërtiri forwards it to the citizen Klodian Zoto. From the above materials, it turns out that the document "Argued letter for the Ministry of Finance.docx" was created by Alba Thoma and processed for the last time by the citizen Gelardina Prodan.

So from what has been ascertained, there is a suspicion based on the evidence, that the documentation related to the answer of 10.12.2014, was handed over to the Ministry of Finance only the next day.

So, despite the fact that it is established that the obstacles from the Ministry of Finance seem to have fallen, it is still established that the latter still left some controversial par.s, but it is not documented that there was any subsequent correspondence, reflecting whether the issues presented in the letter have been implemented.

### ***III.5) Development of the procedure for awarding a concession and signing the concession contract***

After breaking the barrier in the Ministry of Finance, in the minutes dated 12.12.2014 held in the premises of the Ministry of Environment, the commission met in its seventh meeting, where after receiving the confirmation of the Minister of Environment regarding the type of procedure

concession to be used "negotiation excluding prior announcement" and "Invitation to bid" addressed to the entity that made the unsolicited proposal AlbTek Energy ...drafted the invitation to bid together with the terms of reference of the attached project. In conclusion, the Commission decided: To submit to the company Albtek Energy Llc through the Minister of the Environment "Invitation for offer"... for a period of 7 years referring to the criteria of the "invitation for offer", the feasibility study drawn up by the Ministry of Environment and approved in relation to the financial support by the Minister of Finance giving him a fixed deadline for the submission of the offer.

By the letter no. 11026/5 prot dated 12.12.2014 The Minister of Environment Lefter Koka addresses to the citizen Stela Gugallja with the subject "Invitation for offers" ... by 16.12.2014. Annex 9 of the DST is attached.

With the offer form no. 11026/6 dated 16.12.2014 filed in the Ministry of Environment, dated 16.12.2014, the offer of the company Albtek Energy was presented. On the same day of the submission of the offer, the meeting of the commission for granting the concession was held. With the minutes no. 8 on 16.12.2014, the commission convened and this meeting consisted in the negotiation of the concession contract with the entity Albtek Energy Llc by the members of the commission with the representatives of the company. Present at the meeting are Pëllumb Abeshi, Zamir Stefani, Bardhi Çabiri, Serafin Papa, Jonida Zeqo and Etleva Kondi as well as Messrs. Klodian Zoto, Denisa Tollkuçi (for whom there is no document regarding their role up to that moment in the company "Albtek Energy" Llc As will be shown below, the defendant Klodian Zoto is the sole partner and administrator of the company "Integrated Technology Servis" Llc, which implemented the construction works and benefited from this concession) and Stela Gugallja as a representative of the entity Albtek Energy sh.pk. One of the members of the commission, Lediana Karalliu, was not present at the meeting due to health reasons. The meeting began with the par.-by-par. discussion of the articles of the contract, and after its signing, it was presented to the AK. The Commission proposed the approval in the Council of Ministers of the contract ... Attached to this record is reflected that there is a contract signed by the members. The minutes were signed by the members of the commission present and by the citizens Klodian Zoto, Stela Gugallja and Denisa Tollkuci.

By the letter no. 26676 dated 16.12.214 Veneto Bank has responded to the company Albtek Energy Llc where it is stated that it has examined the request for financing but it is still waiting to get acquainted with the terms of the concession contract.

On 16.12.2014 at 15.58.55 Klodian Zoto sent to Alba Thoma by email the contract with the object of the email "Contract for the incinerator with the underlined changes" where comments made on the pages sides are recorded.

On 16.12.2014, a draft concession contract with no. 11026/7 dated 16.12.2014 of the BOT form for the construction and administration of the urban waste processing plant of the district of Elbasan was signed, between the Ministry of Environment, represented by the citizen Lefter Koka and the company "Albtek Energy" Llc, represented by Stela Gugallja as concessionaire. According to the concession contract, the Ministry of Environment grants to the concessionaire company the concession in the form of "BOT", which includes financing, design, construction, commissioning, administration and maintenance with a concession according to the object of this contract, as well as its transfer after the termination of the concession contract. The concession is granted for a period of 7 years from the effective date.

### III.6) Approval of the DCM no. 907/2014 for the approval of financing

By the letter no. 11902 dated 17.12.2014 of the Minister Lefter Koka, it is sent to the Secretary General of the Council of Ministers the draft decision for review and approval "On granting

the approval for securing the necessary financing of the concession contract for the construction and the administration of the water treatment plant urban waste of the district of Elbasan and energy production". It is also reflected that the draft decision is accompanied by the signed concessional report and contract.

By the DCM no. 907 dated 17.12.2014 (FZ no. 202 dated 06.01.2015) "On granting approval for securing the necessary financing of the concession contract for the construction and administration of the urban waste treatment plant of Elbasan district and energy production" is decided:

- 1. Granting approval for securing the necessary financing of the concession contract for the construction and administration of the urban waste treatment plant of the Elbasan district and the production of energy according to Annex B of this contract, which is attached to this decision.*
- 2. The Ministry of Environment and the Ministry of Finance are charged with the implementation of this decision.*
- 3. This decision enters into force after publication in the Official Journal.*

Decision no. 907 dated 17.12.2014 was subsequently corrected as DCM no. 908 dated 17.12.2014 signed again by the Deputy Prime Minister Niko Peleshi and the Minister of Environment Lefter Koka and was filed in the Ministry of Finance on 24.12.2014. Modified due to a technical error in its number.

III.7) Approval of the building permit, the "conflict" with the FP Consulting company and the securing of the financing

By Decision no. 1 dated 27.01.2015 signed by the Chairman of KKT (Control Council of the Territory) "On the approval of the construction permit for the urban waste treatment plant of Elbasan district and energy production" located in Elbasan Municipality, in support of the articles 27 and 28 of the law no. 107/2014 "On the planning and development of the territory", the Decision no. 877 dated 03.10.2013 of the Council of Ministers "On the composition of the National Council of the Territory" with the proposal of the Ministry of the Environment, the National Council of the Territory decided:

1. The approval of the construction permit for the urban waste treatment plant of the district of Elbasan and the production of energy, located in the Municipality of Elbasan and the requesting subject is the concessionary company Albtek Energy Llc

This decision was subsequently signed, among others, by the person under investigation, Arben Ahmetaj, as a member of the KKT.

On 05.03.2015, the act of handing over the construction site was held.

Meanwhile, it is established that a conflict "is created" between the company FP Consulting of the Italian citizen Francesco Pistritto and the company Albtek Energy Llc The company FP Consulting with the lawsuit dated 01.06.2015 addressed to the Court of the Judicial District of Tirana claiming the obligation of the defendant Albtek Energy Llc to fulfill the obligations arising from the consultancy services contract dated 09.09.2014 with no. 5282 repertory, no. 2541 collection and to pay the compensation for the damage caused. During the trial, the consultancy service contract no. 5282 repertory no. 2541 collection dated 05.08.2014 (corrected on 09.09.2014) before the notary Majlinda Demollari, which matches the one found in the email dated 26.05.2015, sent by the email address studio ulpiani, s.ligjoreUlpiani@gmail.com to the citizen Klodian Zoto. By decision no. 5111 dated 19.06.2015 of the Court of First Instance of the Judicial District of Tirana has been decided:

The acceptance of the claim of the company "FP Consulting" Llc and the obligation of the defendant "Albtek Energy" Llc to pay the first installment in the amount of 1,000,000 Euro according to the consultancy contract. Against this decision, the court stated that no appeal is allowed.

Meanwhile, it turns out that the company Albtek Energy Llc invests the Court of the Judicial District of Tirana, with the lawsuit dated 17.05.2016 (modified on 17.06.2016), suing the Veneto Bank sh.a. with the object of the defendant's obligation for the execution of the contractual obligation, the delivery of the bank loan named on 08.01.2015 in favor of the plaintiff, as well as the compensation for the damage caused by the delay. In this lawsuit, "Albtek Energy" Llc states that this company, as the winner on 16.12.2014, signed the BOT concession contract with an investment value of 21,000,000 euros. The value of the project was a considerable amount and in addition to its financial capacities, it has entered into negotiations with the Veneto Bank for the financing of an amount of 19,000,000 euros. By the letter no. 323 prot, dated 08.01.2015 was officially communicated by Veneto Bank according to the plaintiff's claim that the competent authorities of the bank have approved the financing of a loan in the amount of 19,000,000 euros for the construction of the urban waste processing plant. With the letter dated 06.02.2015 from Veneto Bank, some additional conditions were set for the plaintiff, the fulfillment of which would make it possible to issue the loan. On 12.05.2015, it is reflected that the amendment to the concession contract was signed by the Minister of the Environment, drafting Annex D, with no. 11026/19 prot, where those details and elements required by the bank are expressly provided, where the state gives its guarantee for the implementation of the project. With the request for the addition of the claim, the object of the claim has been specified, finally remaining with the object: Obligation of the defendant to compensate the damage caused in the amount of 7,530,719 euros due to the delay in the execution of the bank loan approved on 08.01.2015 in favor of the company Albtek Energy sh.p.k.

In the conclusions of the defendant party "Intesa SanPaoloBank" sh.a., related to the above judicial process (after the procedural substitution took place because Veneto Bank was absorbed by Intesa San Paolo Bank), on 18.06.2019, it is stated that: ...Earlier, the plaintiff (Albtek Energy Llc), had requested from Veneto Bank the financing of the project: "The construction and administration of the urban waste treatment plant of the Elbasan district and the production of Energy, even though it had not yet been declared the winner of the competition held for the determination of the operator; the Plaintiff claimed that on 11.11.2014 he signed with the entity Energy Recuperator spa the "keys in hand" the Supply Contract No. 13-E-008, according to which the Plaintiff would order from the entity Energy Recuperator waste processing plant in the amount of 13,500,000 Euros. This contract turns out to be "signed" before the plaintiff knew that he would be the winner and the signatory of the concession contract with the Ministry of Environment. By decision no. 4578 dated 25.06.2019 The Court of the Judicial District of Tirana has decided to dismiss the lawsuit of the company Albtek Energy Llc Currently, this case is under review at the Tirana Court of Appeal.

From the verification in the C@TS tax computer system, it turns out that the citizen Francesco Pistritto, an Italian citizen, born on 21.11.1952, in Palermo, is the administrator in the entity F.P Consulting with tax number K61622004R. Date of establishment: 11-01-2006, with address "Lidhja e Prizren" street, with founding capital of 100,000 ALL with object of activity: Providing consultancy and all services. From the analysis of the payrolls declared by the subject to the tax authority, it appears that in the period from 12.2011 to 07.2015, the citizen Francesco Pistritto was declared as an "economic advisor" and the citizens Aldor Marku and Orin Minga as "Gym Instructor". From 08.2015 to 12.2021, only the citizen Francesco Pistritto was declared as "economic counselor". From the analysis of the sales books declared to the tax authority by the entity F.P Consulting with tax number K61622004R, it turns out that there is only one main client, the company Integrated Technology Services with tax number L02302032C, with founder the citizen Klodian Zoto. He declared sales in the period 31.03.2015 to 27.11.2018 in the total amount of 3,381,468 ALL, of which 2,866,158 ALL only



for the company Integrated Technology Services Llc for the period 28.01.2016 to 27.11.2018. Meanwhile, from the analysis of the purchase books, declared to the tax authority by the entity F.P Consulting with tax number K61622004R, it results that it made only three purchases in the period of June 2015, in the amount of 1,500,000 ALL.

The Italian citizen Francesco Pistritto, although winner of the trial, has never received from the ITS company the amount claimed as above, according to the consultancy contract, since according to his claim, it seemed to him that he would steal from the ITS company while the latter was in litigation process with the bank.

Only on 30.06.2015, according to the contract no. 6195 repertory, no. 1948 collection, dated 30.06.2015, with creditor Credins Bank sh.a., borrower the company Albtek Energy Llc and the citizen Stela Gugallja and the company "Integrated Technology Services" Llc it was managed to obtain a loan from the concessionary company in the amount of 4,000,000 euros, for the purpose of investing in the purchase of assets and investments. According to the Article 8, the borrower and/or guarantor, in order to ensure the fulfillment of the terms and deadlines of this loan agreement as well as the repayment of the loan together with the interest, penalties, commissions, expenses, obligations, etc. will be set as a guarantee:

- 100% of the capital quotas of the company Albtek Energy Llc
- Concession contract of the BOT form for the construction and administration of the urban waste processing plant of Elbasan district with no. 11026/7 prot., dated 16.12.2014.
- Keys in hand supply contract no. 14-E-009 dated 18.06.2015 with the object of the keys in hand supply of the urban waste thermal processing plant with a power for electricity production of 2.85 MW in Elbasan.

**According to the Article 8 par. 6, the bank in case of non-fulfillment of the obligations arising from this contract has the right to seize the movable and immovable property, blocked accounts and other valuables.**

As stated above, the insurance agreement with no. 6196 repertory, no. 1949 collection, dated 30.06.2015.

So as you can see, a company that had a minimum capital, excluding any experience in the field it was operating in and in fact in no other field, created with the sole purpose of benefiting from this concession, excluding having any funding opportunities, managed to set as a guarantee for securing the financing the concession contract itself, risking in this way the benefits of the state, manages to win the above concession. This concession should have been obtained precisely from the above company, as it was the tool that was used not only by the citizens Klodian Zoto and Mirel Mertiri, but also by high functionaries for obtaining illegal benefits.

According to the minutes on the completion of the works dated 23.11.2015 for the object "Disposal site for special non-hazardous waste" part of the object "Construction and administration of the urban waste treatment plant of Elbasan district, for energy production" held in the presence of the investor Albtek Energy Llc Eng. Enid Dine; The contractor of the works ITS Llc with legal manager Klodian Zoto, it is reflected that ...it is approved the putting into operation the storage site according to the concession contract 11026/7 dated 16.12.2014 signed between Albtek Energy sh.pk. and the Ministry of Environment. Attached is the technical declaration of the entrepreneur, specifically of the ITS company, signed by Klodian Zoto and ALLa Kosta, as well as the supervisor's final report for only the urban waste disposal site, held by Project Implementation Unit with chairman Serafin Papa; the Validation act for only the urban waste disposal site with validator Ave Consulting Llc with Eng. Arben Dervishaj. In this approval act, it is reflected that the value of the final situation is 2,270,482.14 euros including VAT.

Meanwhile, it turns out that the deadline for the completion of the works of the entire facility, according to the contract no. 11026/7 dated 16.12.2014 should have ended on 05.07.2016. But with by the letter no. 45 prot dated 29.06.2016 "Request for postponement of the deadline" addressed to the MoD and for the information of the Project Implementation Unit, the concessionaire company Albtek Energy Llc submitted the request for the postponement of the deadline for the completion of the works. According to the above, the deadline has been postponed for a period of 6 months from 30.06 to 30.12.2016.

### III.8) Approval of the construction and use of the plant

By the letter no. 4557 dated 08.07.2016 of the Ministry of Energy and Industry, signed by the Minister Damian Gjiknuri, it turns out that it was addressed to several ministers, among them the Minister of Finance Arben Ahmetaj, with the subject "A draft decision is sent for consideration" "On the approval of the construction and the use of the plant with energy recovery, from the treatment of urban waste, in the city of Elbasan by the company "Albtek Energy Llc," accompanied by the relevant report.

By the letter no. 4972/1 dated 18.07.2016 of the Minister of Justice Ylli Manjani, addressed to the citizen Damian Gjiknuri, it is submitted:...we suggest that the draft act at the moment of forwarding for review to the Council of Ministers should clearly identify the necessary procedures and documentation in relation administered for the application, assessment and proposal for granting the right to build a new generating source of electricity that is not the object of the project concession...it regulates a concrete relationship with individually defined subjects. ...**The Ministry of Justice cannot comment on the content of the draft act.**

By the letter no. 5682/1 dated 19.09.2016 of the Minister of Economic Development, Trade and Entrepreneurship Milva Ekonomi, it is submitted that they agree in principle.

By the letter no. 4509/1 dated 20.07.2016 of the Minister of Environment Leter Koka, it is submitted that they agree in principle.

By the letter no. 4316/1 dated 26.07.2016 to Ermonela Felaj. Minister of State for the Relations with the Parliament addressed to the citizen Damian Gjiknuri, it is submitted that... they agree in principle and excluding reservations.....

By the letter no. 9930/1 prot., dated 05.09.2016 to the Minister of Finance Arben Ahmetaj, addressed to the citizen Damian Gjiknuri, Minister of Energy and Industry, where he informs him that from the budgetary par. of view, they agree in principle excluding reservations as long as the draft decision is not accompanied by financial expenses for the state budget, suggesting that:

1. In the explanatory report of the draft decision, it is estimated to argue the economic and financial capacity of the company based on the fact that this was part of the assessment made by MEI before the proposal of this draft decision
2. In the explanatory report, they consider to argue the anticipated level 1 of the royalty, which is proposed to be at the minimum level of 29% provided by the par. gj) of the Article 18 of the DCM no. 822 dated 07.10.2015. At the same time, they suggest specifying a specific deadline within which the entity must pay the anticipated royalty.

Surprisingly, the citizen Arben Ahmetaj, only now requires the argumentation of the economic and financial capacity of the company, while in the first stages of the concession procedure this did not bother him, when he expressed his agreement in principle.

By the email dated 30.09.2016 at 09.20 AM, the citizen Enea Karakaçi sends to the citizen Etleva Kondi and CC Aurora Alimadhi with object "albtek report" submitting: "...Related to the report for albtek, I made a clarification to the Minister of Finance about the level of royalty that this level has also been applied to the cases of renewable resources by MEI, however, you can add any other argument if you judge it. It is necessary for you to clarify the economic and financial capacities of the company as it is a matter raised by finance. Add it to chapter VIII, where I worked on the opinions of the ministries..."

By the email dated 18.10.2016 at 12.47 PM, the citizen Etleva Kondi addresses to the citizens Enea Karakaci and CC Aurora Alimadhi, with the object "albtek report" where she says: "...I think that this phase has already been overcome as the company has continued with the implementation of the concessionary contract, as a result, such a clarification can be given in relation to the opinion of the Ministry of Finance".

By the letter no. 4557/6 prot dated 20.10.2016 the Minister of MEI Damian Gjijnuri addressed to the Council of Ministers stating that they are sending for approval the draft decision "On the approval of the construction and utilization of the plant with energy recovery from the treatment of urban waste in the city of Elbasan from the company "Albtel Energy "Llc" accompanied by the relevant report and the opinions of the ministries.

It is also approved by the approval no. 4557/7 dated 31.10.2016 "On the construction and use of the plant with energy recovery from the treatment of urban waste in the city of Elbasan by the company Albtek Energy Llc". By the letter no. 4557/8 dated 31.10.2016 the Minister of Energy Damian Gjijnuri sends to the Council of Ministers in following of the letter no. 4557/6 dated 26.10.2016, the relevant approval.

By the DCM no. 792 dated 09.11.2016 it was decided to give the approval for the construction and the use of the plant with energy recovery from the treatment of urban waste in the city of Elbasan, to the company Albtek Energy Llc according to the document attached to this decision.

By the authorization no. 4557/10 dated 17.11.2016 of the Minister of MEI Damian Gjijnuri, the citizen Etleva Kondi, director in the Directorate of Conventions, Procurement, Expropriation and Privatization, is authorized to sign the contract for the construction and use of a plant with energy recovery from the treatment of urban waste in the city of Elbasan, requested by the entity Albtek Energy Llc On 23.11.2016 with No. 7533 repertory no. 4485 collection before the notary Majlinda Demollari, a contract was signed between MEI represented by the citizen Etleva Kondi and Albtek Energy Llc represented by citizen Stela Gugallja.

### III.9) Displacement of urban solid waste from the existing Elbasan landfill and reclamation of the area

It is established that during the execution of the works related to the Elbasan incinerator, it has been established that measures were taken in order for the same companies, controlled directly or indirectly by the citizens Klodian Zoto or Mirel Mërtiri, to be involved in further works related to the concession. Specifically, below is presented a procurement procedure developed for the relocation of solid waste from the existing Elbasan landfill and the reclamation of the area, seeing this procedure as an intermediate step in the implementation of the works undertaken within the aforementioned concession. It is established that the two economic operators, specifically the company Shijaku Llc, for which we made a submission above (where exactly the close friend of the person under investigation Arben Ahmetaj, was the citizen Artan Gjoka and the brother-in-law of the person under investigation Arben Ahmetaj, the citizen Klodian Mene, who enabled him to hold an auction) in terms of the connections he has with citizens Mirel Mërtiri, Klodian Zoto and Arben Ahmetaj as well as the union of societies.

The Construction Mounting Patos & Gjiguria Shpk with an economic offer of ALL 689,944,154 excluding VAT. It is established that the KVO had in its composition one of the trustees of the citizens Klodian Zoto and Mirel Mërtiri, specifically the citizen Alba Thoma. Subsequently, an additional contract was signed on 20.05.2016, for unforeseen works with a value of ALL 137,988,830,833 excluding VAT.

The Patos Construction Company turns out to be a company that will appear to us even later, in the concession procedure related to Fier, as it enters as a shareholder of the company "Integrated Technology Waste Treatment Fier" Llc From the verification made on the website of the NCR, it results that the company " Construction Mounting Patos", sh.a., was founded on 30.10.1995 and until 2016, the sole partner and administrator of this company was the citizen Flamur Kollozi, until on 17.02.2020 the citizen Elton Kollozi was appar.ed as its administrator, and on 20.02.2020 the citizens Elton and Ina Kollozi were reflected in the NCR as partners.

From the acts administered for this procedure, it was found that by letter No. 2892/1 Prot.. dated 29.06.2015, Elbasan Municipality has sent to the Ministry of Environment, the request for the implementation of the waste relocation project, the systematization and reclamation of the existing landfill, claiming that the city needs urgent intervention for the closure of the existing solid waste disposal site.

Through the Procurement Order No. 661, with No. 4773 Prot., dated 29.07.2015, it was ordered to carry out the procurement with the object "Relocation of the urban solid waste from the existing Elbasan landfill and the reclamation of the area", worth 694,776,603 ALL excluding VAT, made available by the State Budget.

On 06.08.2015, the citizen Etleva Kondi sent an email to Klodian Zoto with the following content: "Questions or thoughts regarding: - Selection of the procedure - necessary license. First, based on the PP legislation, in this case we have the possibility of using both contracts a) For public works (article 26 of the DCM 914 dated 29.12.2014 b) for services, article 28 c) work, goods, services (divided into lots) article 29 of the same DCM. Please explain to me about the nature of the work, since if it's only displacement, it can only be work, it seems feasible with lots. Secondly, we need to have some information regarding the transport of waste, because if they are dangerous, they require very specific conditions, so which licenses can we use. That's it for now, E".

By the letter No. 4773/1 Prot., dated 13.08.2015, the Ministry of the Environment addressed a request to the citizen Stela Gugallja, administrator of the company "Albrek Energy" Shpk, asking her to take measures to consider and sign the preliminary contracts/agreements with the economic operators who wish to bid in the open procedure with the object "Relocation of urban solid waste from the exciting Elbasan landfill and reclamation of the area". It is clarified that this request is made because the Contracting Authority has considered it necessary to establish the special qualification criterion "the participating EO must have signed a preliminary contract with the concessionaire, in accordance with the concessionary contract approved by the DCM No. 907 dated 17.12.2014". Failure to fulfill this criterion is a disqualifying condition.

By means of the Minutes dated 09.09.2015, "For the drafting of the tender documents" with the object "Relocation of urban solid waste from the exciting Elbasan landfill and reclamation of the area", the Procurement Unit has determined the general and special criteria for qualification: "The opening date of the procurement procedure will be on 09.10.2015; The insurance value of the offer will be in the amount of 2% of the limit fund.

On the computer of the citizen Klodian Zoto, was found a document created by *raida* with the last modifier Alba Thoma, with date of creation and modification 09.09.2015, where it is evident that they are the standard documents of the open work procedure "Relocation of urban

solid waste from the existing storage site Elbasan and reclamation of the area". Also it was found a document created by the citizen Bledar Karoli, modified by the citizen Alba Thoma with creation date 09.09.2015 and modification on 09.09.2015, which is the contract notice (amountmarized) of the Ministry of Environment, on the type of procurement procedure opened with the object of procurement "Relocation of urban solid waste from the existing landfill site of Elbasan Municipality and reclamation of the area" with a total fund limit of 694 776 603 ALL, with tender development date 09.10.2015.

According to the Bulletin No. 36 dated 14.09.2015 of the PPA, the above-mentioned procurement procedure was published on the tender date 09.10.2015, at 11:00.

Minutes were kept, excluding date, for the opening of offers in the open procedure, where it turned out that the following bidders were presented: Alco Impex with an offer of 674,480,531 ALL excluding VAT; Caushi/M excluding economic offers; Construction Mounting Patos with an offer of 689,944,154 ALL excluding VAT; Shijaku Shpk with an offer of 693,490,167 ALL excluding VAT; Victoria Invest excluding economic offer. This record was kept in the presence of Jonida Zeqo, Alba Thoma, Laura Tragaj, Valbona Ballgjini, Redi Baduni, Juldin Braholli. Elvana Ramaj, the citizen Lediana Karalliu is missing from the opening of offers.

In the file administered by the Ministry of Environment, among others, there is a cooperation contract with No. 9192 Repertory and No. 1925 Collection, date 08.10.2015, signed between the companies " Construction Mounting Patos shpk" and "Gjikuria" Shpk. In the contract, it was agreed that the representation of this partnership will be made by the company " Construction Mounting Patos" Shpk, which will sign a contract with the investor and will do all the necessary financial actions in case of being announced as a winner. They have agreed that the company " Construction Mounting Patos shpk" will perform 80% of the works, while "Gjikuria" Shpk will perform 20% of the works. Also, through this contract, they determined that the citizen Flamur Kollozi will be the person authorized to carry out the actions.

By the email dated 12.10.2015 at 20.28.08, the citizen Etleva Kondi forwards to the citizen Klodian Zoto in the email, the verbal process of the date 09.10.2015 kept by the KVO and the Procurement Unit (unsigned) which reflects that on 09.10.2015 at 11.00, the procedure was opened by electronic means by the Procurement Unit with the order of the minister no. xx dated xxx with the object of the contract "Relocation of urban solid waste from the existing Elbasan landfill and reclamation of the area with a limited fund of 694,776,603 ALL excluding VAT from the state budget financing source." In this procedure were presented: Caushi Llc, Alko General Construction Llc; Construction Mounting Patos and Viktoria Invest.

It was also forwarded the minutes of the date 27.02.2014 (the date must be wrong since the content talks about the date 09.10.2015) at 15.00 held by KVO (unsigned) which reflects that on 09.10.2015 the tender with the object " The relocation of urban solid waste from the existing Elbasan landfill and the reclamation of the area" was held by open procurement procedure with lots, from which it turns out that after reviewing the documents, the company Alko General Construction, Victoria Invest and Caushi Llc were disqualified, qualifying only the operator Shijaku Llc with the offered value 693 490 167 ALL excluding VAT or 832 188 201 ALL including VAT and BOE Construction Mounting Patos sh.a. and Gjikuria Llc with the value of 689 944 154 ALL excluding VAT and 827 932 985 ALL including VAT. Also attached is the decision (unsigned) of 2015 for the above procedure of the KVO according to the results of the aforementioned process. The final report dated 09.10.2015 with the approval of the holder of the CA, unsigned, the citizen Alqi Bllako, has been forwarded, the final report for the above procedure where it is declared that BOE Construction Mounting Patos sh.a. and Gjikuria Llc was declared winner. A letter (unsigned) from the year 2015 forwarded by the Secretary General for forwarding the winner's notification form to the latter, the winner's notification form (unsigned), the APP notification, the contract notification form signed, authorization of the holder.

On 13.10.2015, the minutes of the examination and evaluation of the offers were kept, in the presence of the members of the Procurement Unit and the members of the Committee of Evaluation of Offers. From the examination of the bids, it was found that the other economic operators were disqualified and only the economic operators Construction Mounting Patos & Gjiguria Shpk with an economic offer of 689,944,154 ALL excluding VAT and Shijaku Shpk with an economic offer of 693,490,167 ALL excluding VAT were qualified. This record is signed by the employees Valbona Ballgjini; Alba Thoma; Redi Baduni; Juldin Braholli and Laura Tragaj. By means of the document "Amountmary Report" on the development of the procurement procedure, the report was made by KVO, on the progress of this procurement procedure and the announcement of the winning economic operator JV " Construction Mounting Patos Shpk and Gjiguria Shpk". On 22.10.2015, by means of the winner notification form, addressed to the JV " Construction Mounting Patos Shpk and Gjiguria Shpk", the announcement of this subject was made by the Minister Leter Koka.

The contract for public works was signed with No. 6245/1 Prot., dated 29.10.2015, between CA Ministry of Environment represented by Leter Koka and JV " Construction Mounting Patos Shpk and Gjiguria Shpk", represented by Flamur Kollozi, with power of attorney No. 9191 Repertory and No. 1923 collection, dated 08.10.2015.

On 20.10.2015 at 13.10.16 the citizen Valbona Ballgjini sends an email to the citizen Klodian Zoto with the name "TM0051-Tower Llc 22.pdf 144 pages in total starting with "Documentation for participation in the tender, procedure: Request for proposal, name of the object: Supervision service for the works, the service of moving urban solid waste from the existing Elbasan landfill and its reclamation"

On 27.10.2015 at 07.13.37, the citizen Klodian Zoto sent an email to the citizen Valbona Ballgjini, entitled "reasons for disqualification" and on 27.10.2015 at 08.13.37, the citizen Klodian Zoto sent another email to the citizen Valbona Ballgjini, with the title "Supervision of works" writing: "This is to issue as an announcement while the minutes and decisions you have for the ministry will come to you later during the day." Attached is the document reflecting the disqualifications of the operators: Taulant Llc; A&E Eng Llc, "Geoconsulte" and Tower Llc

On 29.10.2015 at 16.07 Alba Thoma, from her official address @moe.gov.al, sent an email to the the citizen Bledar Karoli, to the latter's official address @moe.gov.al but also to his private address bledarkaroli@ gmail.com. with the title "skan" Bledar Karoli, from his official address, forwarded it to the citizen Klodian Zato, dated 29.10.2015. Attached is the form submitted by AE Engineering for the tender with the object "Supervision service for the works/service, relocation of urban waste from the existing Elbasan deportation site and its reclamation" as well as the documents of this company such as the employment contract with the citizen Mefail Halilaj, etc..

From the computer data reflected in the Coolmaster brand central computer unit that accompanies the expertise act no. 93 dated 21.04.2022, it turns out that on this computer on 12.11.2015 at 12.44, authored by the citizen Besmir Prifti, printed on the same date 12.11.2015, a contract document "On the disposal of the existing waste of the city of Elbasan by the Plant of the concessionaire for the processing of urban waste of the district of Elbasan in November 2015, before the notary Majlinda Demollari, with contracting parties Albtek Energy Llc as the concessionaire and Construction Mounting Patos sh.a. as the entrepreneur. According to this contract... The parties agree that the contractor Construction Mounting Patos sh.a. will pay the concessionaire company Albtek Energy sh.k. the amount of 45,000,000 ALL including VAT to provide storage facilities for solid waste...

Meanwhile, it turns out that by the letter no. 77/1 prot., dated 06.01.2016 of the Secretary General of the Ministry of Environment Alqi Bllako, a letter was sent to the Ministry of Economic Development, Trade and Entrepreneurship with the subject "Details of the investments for 2016" informing them that in answer to the letter no. 45 prot dated 05.01.2016 on "On the approval of the details of investments for the year 2016" attached you will find the details of the investments for the year 2016 for the Ministry of Environment. It is observed in the attached table with the name "Amountary list of public investment projects with internal financing in 2016" where in the Environmental Protection program, the following are foreseen:  
The incinerator of Elbasan in the amount of 550 000 000 ALL  
Energy production plant from waste Fier 73 330 000 ALL  
Cleaning of Shkumbin river 130 000 000 ALL  
Closure of the existing landfill of urban solid waste of the city of Elbasan 740 000 000 ALL

By the letter no. 429/1 prot., dated 19.01.2016 The Minister of Economic Development, Tourism, Trade and Entrepreneurship, the citizen Arben Ahmetaj, addressed to the Minister of Finance Shkëlqim Cani and for the information of the Ministry of the Environment, general secretary Alqi Bllako, stating that attached they will find the request for hatching investments received from the Ministry of Environment sent by the letter no. 77/1 dated 06.01.2015. As per above, judging that this detailing is made in accordance with the approved ceilings, they agree with the detail according to the attached table.

By the letter no. 724/1 prot., dated 21.01.2016 of the Ministry of Finance, Minister Shkëlqim Cani addressed to the Tirana Treasury Branch and for the information of the Ministry of the Environment, the Ministry of Economic Development, Tourism, Trade and Entrepreneurship by sending the details of the budget plan for the investments for the year 2016. In this letter it is submitted that, in accordance with the letter of the Ministry of Economic Development, Tourism, Trade and Entrepreneurship, no. 429/1 dated 19.01.2016 "On the approval of the details of investments for the year 2016" they open the investment budget plan for this institution for the year 2016 according to the table above.

Modified documents dated 15.02.2016, 27.02.2016, 21.03.2016 that contain even unsigned situations of the above-mentioned object, of the company Construction Mounting Patos, were found on the computer seized from the citizen Klodian Zoto.

By the letter No. 31 Prot., dated 18.04.2016, the company Ave Consulting has made a request to the Ministry of the Environment for the use of the reserve fund and additional contracts for an unforeseen volume of works in the object "Relocation of urban solid waste from the existing landfill site Elbasan and reclamation of the area" , where he submits that the contractor of the works, Construction Mounting Patos Sh.a, has requested the use of the reserve and additional contract fund for unforeseen volumes of works. According to the study carried out by the entrepreneur, an additional volume of 73,878.07 results, converted to the value of 39,422,460 ALL (use of the reserve fund) and 165,586,476 ALL (additional contract). By means of this letter signed by the administrator of the company Ave Consulting Arben Dervishaj, the contracting authority has been asked to start the procedures for the negotiation and the approval of the additional fund for closing the project.

According to a memo (no date) compiled by the General Director Pëllumb Abeshi, addressed to the Minister of Environment Lefter Koka through the Secretary General Alqi Bllako with the subject "On additional financing of the project "Relocation of urban solid waste from the existing Elbasan landfill and reclamation of zone" it is submitted that... The initial value of the contract is 827 932 984 ALL including VAT, where the value of the financing they are looking for is 165 586 570 including VAT, i.e. 20% of the initial contract as well as the contract for supervision, the value of which is 1 128 000, i.e. 20% of the initial contract. Also in 2015, was disbursed from the approved fund of 100,000 ALL including VAT 10% of the total value of the contract, i.e. 82,793,298 ALL, and the difference was transferred to the incinerator project. For

this reason, in addition to 20 % they require 10,800,000 ALL. In total they require 177,514,597 ALL.

By the letter no. 2863/1 dated 10.05.2016 of the general secretary of the Ministry of Environment Alqi Bllako, addressed to the Ministry of Finance, with the subject "Request for reallocation of funds for capital expenditures (231)" it is submitted that they seek to reduce the funds for the project "Production plant of energy from Fier waste", "Incinerator project"... The funds planned for these projects are not expected to be realized until the end of the budget year. These funds will be added to the project "Closing the existing landfills of urban solid waste of the city of Elbasan" to complete the contract addendum. Attached is table No. 1 of the budget. Specifically attached is the table with the name Table of budget details 2016, where it is submitted that the amount of 177 500 000 ALL is requested to be added to the project Closing the existing landfill of urban solid waste in the city of Elbasan and to reduce, among other things, the amount of 60 000 000 to the Energy Production Plant from waste in Fier ALL, as well as the Elbasan incinerator the amount of 40,000,000 ALL.

With letter no. 6770/1 dated 24.05.2016 of the Ministry of Finance Arben Ahmetaj, addressed to the Tirana Treasury Branch, the General Directorate of the Treasury and the Ministry of the Environment with a letter "On the transfer of funds for investments" it is submitted that based on the argumentation given in the Ministry's letter of the Environment with no. 2863/1 dated 10.05.2016 "Request for fund reallocation for capital expenditures (231)" approve the transfer of the fund according to the attached table. In addition, it is established that the amount of 177,500,000 ALL was added to the project "Closing the existing landfill of urban solid waste of the city of Elbasan" and the amount of 60,000,000 ALL was reduced from the "Energy Production Plant from waste in Fier", as well as the amount of 40,000,000 ALL from the "Incinerator of Elbasan".

Through the Contract for public works (additional contract) with No. 2507/1 Prot., dated 20.05.2016, a contract was signed between the Ministry of Environment and JV "Construction Mounting Patos and Gjiguria" for the object "Relocation of urban solid waste from the existing landfill site Elbasan and reclamation of the area", with additional contract value 137,988,830,833 ALL excluding VAT, which is determined by the estimate of the facility that was presented as a request for additional works by JV " Construction Mounting Patos shpk and Gjiguria Shpk".

Through the Contract No. 4927/5 Prot., dated 10.08.2016, was concluded between the Ministry of Environment and the economic operator Echostar Shpk with license MK 2696, the service contract for the approval of the works for the object "Relocation of urban solid waste from the existing Elbasan landfill and reclamation of zone". The value of the contract is ALL 793,568 excluding VAT. The name Altin Karalli and the corresponding signature appear to have been handwritten in the column "Kolaudatori".

By the letter No. 6581 Prot., dated 30.08.2017, was issued the Order No. 278, for the establishment of the commission for taking over the works "Relocation of urban solid waste from the existing Elbasan landfill and reclamation of the area".

### III.10) Completion of Elbasan incinerator works and making payments:

By the letter no. 73 prot dated 08.06.2015 the citizen Stela Gugallja as the administrator of the company Albtek Energy addressed to the Ministry of Environment asking to be informed whether in the 2015 budget the necessary funds for the payments provided for in the contract have been provided and approved by the Minister of Environment. By the letter no. 3987/1 prot dated 09.06.2015 the Ministry of Environment, letter signed by citizen Alqi Bllako, addressed to the company Albtek in response to the above letter, where it informs that, in the budget approved for Ministry of Environment in 2015 for the concession. ...a fund of 500,000,000



ALL is planned, which will be disbursed according to the contract concluded for this concession.

By the request no. 5103 dated 24.08.2015 the company Albtek Energy shp.p.k. addressed to the Ministry of Environment, requesting that referring to the contract dated 16.12.2014, the payments will start in the seventh month from the beginning of the works, according to annex B, and for this they request the corresponding payment to be made by 01.09.2015. The spending order for making the first payment was issued by the Ministry of Environment on 28.08.2015. But in fact, the payment as established, given that the minutes of the start of the works dated 05.03.2015, should start in October 2015.

By the letter no. 108 prot dated 10.09.2015 the company Albtek Energy Llc submits that this company, based on the concession contract with Ministry of Environment, has presented the situations and the corresponding VAT invoice for the payment of the first installment based on annex B of the contract. Given the importance of tax obligations and since the value of VAT is also reflected in the contract price (paragraph 15 of the contract), please let them know how to proceed with the payment of VAT for the aforementioned contract. By the letter no. 5341/1 dated 18.09.2015 of the Minister of Environment, Lefter Koka, addressed to the Minister of Finance Shkëlqim Cani, with the subject "Request for opinion", it is submitted that:... In the concession contract, the monetary values are determined excluding VAT... they would like the specialized assistance of the Ministry of Finance to guide them on how to proceed with the payment of VAT for this contract.

By the letter no. 13350/1 dated 02.10.2015 of the Minister of Finance Shkëlqim Cani, but signed in absentia by Deputy Minister Irena Beqiraj, is answered stating that: The legal framework that regulates the value added tax in the Republic of Albania is the law no. 92/2014...The law clearly defines exemptions from VAT. Any transaction of goods or services that is not expressly excluded from this law is taxable. Referring to the specific project, they inform that the law no. 92/2014 does not provide an exception for the construction and administration of waste plants. The Ministry of Finance was not part of this concession project, but referring to previous similar positions, they clarify that the use of the phrase "No value added tax" or any other terminology used in tenders or concession projects, does not mean in any case exemption from VAT

In February 2016, the citizen Arben Ahmetaj was appar.ed Minister of Finance.

By the letter no. 3881/1 prot dated 17.06.2016 of the Ministry of Environment, signed by Alba Thoma, Legal Director with the subject "On the expected implementation of the 2016 budget expenditures" addressed to the Ministry of Finance, it is submitted that in response to letter no. 8307 prot dated 10.06.2016 "On the expected implememntaion of the 2016 budget expenditures" attached you will find the report of the expected implementation at the program level for the current expenditures and at the project level for capital expenditures for the Ministry of Environment for the year 2016. Attached is a table where for the Elbasan incinerator project, the final plan for 2016 is ALL 472,500,000 and the implementaion at the end of 2016 is 100%; for the Fier waste-to-energy plant it is 13,330,000 ALL and at the end of 2016 it is 100%; for the cleaning of the Shkumbin river is 130,000,000 ALL and at the end of 2016 the implementation is 100%; for the closure of the existing landfill of urban solid waste of the city of Elbasan is 917 500 000 ALL and the implementation at the end of the year is 100%.

By the letter no. 4322 dated 04.07.2016 the Minister Lefter Koka addressed to the Minister of Finance Arben Ahmetaj with a request for approval. In this letter it is submitted that in the concession contract the monetary values are determined excluding VAT referring to the legislation in force for public procurement. Given the importance of tax obligations and since

the value of VAT is not reflected in the contract (page 15 of the contract), they request the help of the Ministry of Finance to predict this value in the budget of the Ministry of Finance. This letter, although it turns out that it was submitted to the Ministry of Finance, has not been reflected in order to have an answer or to whom it has been forwarded for treatment.

By the letter no. 51 dated 06.07.2016 the company Albrek, the citizen Stela Gugallja, has addressed to the Ministry of the Environment where it has submitted that.... Based on the verbal request of the Ministry of Finance for the invoicing of a smaller monthly installment (for a period of time) the company invoiced based on this request the value of 328 126 euros. On the other hand... The value of the concessional investment from what was quoted above and according to annex B of the concession contract is excluding VAT. From the first invoice dated 27.08.2015 until the most recent invoice dated 16.06.2016 issued by the Ministry of Finance, the value of the monthly installment is less than the value of the installment provided for in the contract (Annex B). They clarify that the financial support approved by the DCM no. 907 dated 17.12.2014... (according to annex B) where the payment installments for the value of the investment are determined, the value of VAT is not included... Until the most recent invoice dated 16.06.2016 the unpaid value according to monthly installments is 721,882 euros. This unpaid value consists of unpaid parts of installments of 601 568 euros and unpaid VAT parts of 120 314 euros for this value....As per above they require a solution as soon as possible from the Ministry of Environment after any delay in these payments leads to delays in the implementation of the contractual obligations, which has been avoided by the company until now.

By the letter no. 4372/1 dated 14.07.2016, signed by Minister of Environment Lefter Koka, addressed to Arben Ahmetaj, Minister of Finance, was prescribed the contents of the letter no. 51 dated 06.07.2016 of the Albtek company, has forwarded this letter and reflects that they are addressed to solve this problem since the Ministry of Environment does not have funds for solving this problem. This letter, although it is submitted to the Ministry of Finance, has not been reflected in this response or to whom it has been forwarded for treatment.

By the letter no. 4468/1 prot dated 13.07.2016 signed by the general secretary of the Ministry of Environment, Alqi Bllako addressed to the Ministry of Finance, it is submitted that in response to the letter no. 9678 prot date 07.07.2016 "On the details of the budget for the years 2017 - 2018" attached find the details of the budget plan for the current expenses and for the capital expenses for the year 2017-2018 for the Ministry of Environment. Attached is table no. 1 of the budget. In this table identified as statement no. 11 "Amountary list of public investment projects with internal financing year 2017-2018" states that for the Elbasan Incinerator project, the 2017 budget is 550,000,000 ALL and in the 2018 budget is the same amount; for the Fier waste-to-energy plant, the budget in 2017 is 784,000,000 ALL and in 2015 the same amount.

By the letter no. 9678/49 dated 20.07.2016 of the Ministry of Finance, signed by the citizen Gelardina Prodani, general secretary to the Treasury Branch, the General Directorate of the Treasury and for the information of the Ministry of the Environment with the subject "Details of current expenses for the years 2017 and 2018" it is submitted that following the letter of the Ministry of Finance no. 9678 dated 07.07.2016 and in support of the letter of the Ministry of Environment no. 4468/1 prot dated 13.07.2016 "On the detailing of the budget for the years 2017-2018, the detailing of the current expenses of this institution is sent according to the tables no. 1 attached respectively for the years 2017 and 2018.

By the letter no. 4796 dated 21.07.2016, of the Minister of Environment Lefter Koka, prepared by P. Abeshi, addressed to the Minister of Finance Arben Ahmetaj, with the subject "Request for additional funds, it is submitted that in the continuation of the communications referring to the concession contract, send the exact values that must be allocated for the arrears of the contract which is not foreseen in the MoE budget for the works carried out until the end of

2016. Based on Annex B of the aforementioned concession agreement, the value that must be allocated to the MoE as the contracting authority is as follows: The total value of installments according to the agreement 5 250 016 euros excluding VAT starting from September 2015 until 31.12.2016 (approved in the budget). The arrears for the fulfillment of contractual obligations is in the amount of 1 050 000 euros for the period of September 2015-December 2016 (to be approved by the Ministry of Finance). This document, although it appears that it was submitted to the Ministry of Finance, has not been reflected in order to have an answer or to whom it has been forwarded for treatment.

By the letter no. 5171/1 dated 05.08.2016 of the Ministry of the Environment, signed by the general secretary Alqi Bllako with subject "On the detailing of the normative act of the budget of 2016" addressed to the Ministry of Finance, it is submitted that in implementation of the normative act no. 1 dated 29.07.2016 "For some changes in the law no. 147/2015 "On the budget of 2016" revised approved budget for 2016, attached you will find table no. 1 of the budget with the relevant changes. According to the attached table of identified as table no. 1 "Model table detailing the 2016 budget, it is established that for the Elbasan Incinerator project, the value is 224,500,000 ALL; for the project Closing the existing landfill of urban solid waste of the city of Elbasan is 755 500 000 ALL. By the letter no. 10739/21 dated 08.08.2016 of the Minister of Finance Arben Ahmetaj but signed in absentia by Erjon Luçi, deputy minister, it is submitted that the detailing of investment funds according to the attached table is approved. According to the attached table identified as table no. 1 "Model table detailing the 2016 budget, it is found that for the Incinerator of Elbasan project, the value is 224,500,000 ALL; for the project Closure of the existing urban solid waste disposal site of the city of Elbasan, it is 755,500 ALL.

By the letter no. extra prot dated 21.11.2016 addressed to the Ministry of Environment, reflects the notification of the completion of the works and on 30.12.2016 the record of the completion of the works was kept. The company Integrated Technology Service was a subcontractor company, according to the contract dated 20.02.2015.

By the letter no. 8224/1 dated 19.12.2016 of the Ministry of the Environment, signed by the general secretary Alqi Bllako with the subject "On the details of the normative act no. 2 of the 2016 budget" addressed to the Ministry of Finance, it is reflected that in implementation of normative act no. . 2 dated 16.12.2016 "For some changes in the amended law no. 147/2015 "On the budget of 2016", attached you will find table no. 1 of the budget with the relevant changes. Attached to this table with the name "Table no. 1" Model table detailing the 2016 budget is reflected Elbasan Incinerator with value 4 023 870 ALL.

By the letter no. 17366/27 dated 22.12.2016 of the Minister of Finance Arben Ahmetaj, addressed to the Treasury Branch, the General Directorate of the Treasury and the Ministry of the Environment, in response to the letter of the Ministry of Finance no. 8224/1 dated 19.12.2016 approve the details of investment funds according to the attached table. This document was prepared by the specialist Evis Shehu, general director Mimoza Dhëmbi and approved by general secretary Gelardina Prodani, on 20.12.2016. Concretely, according to the attached table, it is established that the value of 4,023,870 ALL has been approved for the Elbasan incinerator.

By the letter no. 17911/177 dated 20.01.2017 of the Minister of Finance Arben Ahmetaj, sent to the Tirana Treasury Branch, the General Directorate of the Treasury and the Ministry of the Environment with the subject "Details of investments for the years 2017-2019 are sent" it is reflected that based on the letter of the Ministry of Finance with no. 8513/1 dated 04.01.2017 "On the details of investments for the year 2017, it is clarified that: Approve the details of funds for capital expenditures in domestic and foreign financing for the years 2017 - 2019 according to the attached tables. For IT projects, the fund has been opened frozen as Akshi's confirmation for these projects must be obtained first.

So for the Incinerator of Elbasan, we have:

The 2017 budget in the amount of ALL 553,119,000

The 2018 budget in the amount of ALL 662,502,000

The 2019 budget in the amount of ALL 661,502,000

For the energy production plant from waste in Fier is:

The 2017 budget in the amount of 590,000,000 ALL

For the year 2018 in the amount of ALL 750,209,000

For 2019 in the amount of 780 000 000 ALL

Pursuant to the law no. 130/2016 "On the 2017 budget", of the Instruction of the Minister of Finance no. 2 dated 06.02.2012 "On standard budget implementation procedures" as well as based on letter no. 17911/177 dated 20.01.2017 "Details of the budget for investments for the years 2017-2019 are sent" by the Ministry of Finance, the details of funds for capital expenditures with internal financing for the years 2017-2019 have been made. For project code M26032 "Incinerator of Elbasan, the detailing and allocation/registration of funds in the treasury system has been done, respectively in the values:

Budget 2017 in the amount of 553 119 000 ALL,

Budget 2018 in the amount of 661 502 000 ALL,

Budget 2019 in the amount of 661 502 000 ALL.

By the letter no. 07 prot dated 09.01.2017 the company Albtek Energy Llc has addressed to the MoE, stating that it has completed the project and is starting the testing phase of the plant and after submitting the final situation it will have to invoice the full value of the project for the year 2017.... Given that from the Ministry of the Interior has foreseen the payment of VAT for the year 2017, please inform if the payment of the issued invoice will be able to be carried out by the Ministry of Environment.

By the letter no. 187/1 dated 11.01.2017 Minister of Environment Leter Koka addresses the Minister of Finance Arben Ahmetaj with the subject "Request for payment of VAT" where he submits that: ... the concessionaire wants to be informed about the method and format of invoicing, since with the issuance of the invoice the payment of the value of VAT is payable immediately to the state. As above, the concessionaire company asks if it would be possible to make the payment of VAT by the AK (Controlling Authority) immediately after issuing this invoice, since the concessionaire has entered the phase of testing the project and its delivery. Hey clarify that the requested value is the value of VAT provided for in the 2017 budget. Attached is a copy of the request of the Albtek Energy company.

By the letter no. 311/1 dated 30.01.2017 the Minister of Finance Arben Ahmetaj responds to the Minister of Environment Leter Koka, that based on articles 97 and 99 of the law no. 92/2014 "On value added tax in the Republic of Albania" as amended, as a rule, the tax invoice is issued at the time of the supply of the goods or service, or at the time when payment is received for any payment made before the supply is made of the good or service. Pursuant to the articles 31 33 of the law, the moment of issuing the tax invoice is also the moment in which the value added tax arises and this tax is required by the tax authority. So at this moment the company Albtek Energy Llc must declare and pay VAT. As you state, the payment of VAT is provided for in the 2017 budget and as it turns out, it can be made to the concessionaire company in accordance with the established provisions and conditions.

By no. 3458/1 dated 23.05.2017, a final control act was held by Elbasan Municipality only for the urban waste treatment plant. The approval of the work, "Urban waste treatment plant of the district of Elbasan and energy production" was made on 19.06.2017. The auditor is the company Ave Consulting Llc with representative Arben Dervishaj.

By the letter no. 5995 dated 26.07.2017, the general secretary of the Ministry of Environment, Alqi Bllako, addresses the Ministry of Finance, Gelardina Prodani, where he submits that following the liquidation of the liabilities arising under the DCM no. 907 dated 17.12.2014 "For granting the approval for securing the necessary financing of the concession contract for the construction and administration of the urban waste treatment plant in Elbasan district and the production of energy and concession contract no. 5553/5 dated 24.10. 2016 "... request additional funds in the item capital expenditures in the approved budget of the Ministry of Environment for 2017 for the liquidation of monthly installments until the end of the budget year for the following projects: Incinerator of Elbasan - debit 86 210 000 ALL; Energy production plant from waste Fier-162 770 550 ALL.

In the framework of the restructuring and organization of central government authorities (line ministries) based on the law no. 90/2012 "On the organization and operation of the state administration" in par. 3 of the DCM no. 504 dated 13.09.2017 "On determining the scope of state responsibility of the Ministry of Infrastructure and Energy" it is determined that the latter is responsible in the field of urban waste in relation to territorial planning and waste infrastructure. Therefore, the field of concession/incineration of urban waste has passed the responsibility of MIE, so also the implementation and disbursements of the "Elbasan Incinerator" contract have passed the responsibility of MIE.

By the letter no. 573 dated 13.10.2017 "Transfer of funds in capital expenditures" of the Ministry of Tourism and Environment as well as in implementation of the DCM no. 509 dated 13.09.2017 "For determining the scope of the state responsibilities of the Ministry of Tourism and the Environment" was requested the reduction of the remaining fund in the amount of 47 857 489 ALL for the project Code M260326 and its transfer to the Ministry of Finance.

By the letter no. 1648/46 dated 21.11.2017 "In implementation of the Normative Act no. 3 dated 06.11.2017" of the Ministry of Finance and Economy, and the Instruction of the Minister of Finance no. 2 dated 06.02.2012 "On the standard procedures for the implementation of the budget" in support of the letter of the Ministry of Infrastructure and Energy no. 1870/4 dated 15.11.2017 based on the detailed table of investment designs presented to the CM for the approval of the Normative Act, the investment funds for "For the incinerator of Elbasan respectively for the project code:

Code M260326-fund reduction-47 857 489 ALL (fund reduction left unused by the Ministry of Finance)

Code M064078 additional fund +210 627 713 ALL.

The contract supervision group, composed of citizens Etleva Kondi, Sokol Demaliaj, Teuta Balili and Bledar Karoli, with a memo dated 30.11.2017 "Information on the implementation of the contract with the object "Construction and administration of the urban waste treatment plant of Elbasan district, for energy production" informed the Secretary General and the Minister of MIE, referring to the documentation submitted by the Ministry of Tourism and the Environment, they found that: The technical project (an integral part of the concession contract in question) was implemented and disbursed until September 2017 (performed by the Ministry of the Environment), the amount of the disbursement amounts to 40% of the total project carried out by the concessionaire. Under these conditions, MIE in the capacity of CA (controlling authority) will continue with disbursements of the remaining value, according to the conditions defined in the concession contract with reference to the work situations and the approval act. Attached information. concession contract, order payment, the final situation, the approval act of the object.

By order no. 247 dated 01.12.2017 "For making payments in implementation of the contract..." of the Minister of MIE, it is ordered to make the monthly installment payments in

implementation of the contract, namely installments 34, 35, 36 in the amount of 328 126 euros each.

By the letter no. 1911 dated 15.12.2017 of the Ministry of Tourism and Environment pursuant to the DCM no. 504 dated 13.09.2017 from MIE in cooperation with the Ministry of Environment, MIE has received the documentation related to the implementation of the concession contract with the object "Construction and administration of the urban waste treatment plant of Elbasan district for energy production".

By order expenditure no. 109 dated 26.12.2017 of MIE has been liquidated for the company Albtek Energy Llc value of 43 594 820 ALL for the account of the concessionaire.

By the letter no. 19018/1 dated 29.12.2017 of the General Budget Directorate at the Ministry of Finance and Economy, based on the request of MIE no. 3672 dated 21.12.2017, the systemization of the funds allocated for the urban waste program was done, namely the Project Code M0647078 was reduced in the amount of - 55 000 000 ALL as the difference between the disbursements planned for 2017 according to the contract annex and the detailed allocations in normative act. no. 3. The funds budgeted and actually realized for the period September 2017 - 31.12.2017 for the project code result: Code M 064078: Budget plan value 155 627 713 ALL and the actual realized value 131 309 462 ALL.

By order no. 146 dated 31.01.2018 of the Minister of MIE "For making payments pursuant to the contract..." the monthly installments, respectively installment no. 37 to installment no. 48 referring to the object of the contract and the value of the installments of annex B and the DCM no. 907 dated 17.12.2014. In 2018, situational works performed in 2016-2017 were invoiced and tax invoices were issued and liquidated in 2018.

By the letter no. 19433/201 dated 09.02.2018 "Details of the budget for investments for the years 2018 - 2020" are sent from the Ministry of Finance, the details of funds for capital expenditures according to the programs for the years 2018-2020 have been made. For the "Urban waste management" program, funds with internal financing are planned for Project Code M064078 "Incinerator of Elbasan" and the internal financing funds are detailed respectively in the values:

The 2018 budget in the amount of ALL 661,500,000;

The 2019 budget in the amount of ALL 662,500,000

The 2020 budget in the amount of ALL 661,500,000

For the period January - December 2018, 13 payments were made for the account of the concessionaire referring to 10 tax invoices invoiced for the account of MoE for the works located respectively with the situation no. 4 dated 29.06.2016 (partial). The final situation 2017 and the following one with no. 4 and no. 5.

### III.11) Evidenced violations related to the implementation of the works:

During the preliminary investigations, it was decided to carry out the evaluation expertise in order to determine the works performed in implementation of the concession contract, their actual situation, as well as the cost of the works. On the part of the evaluative expert, the act of evaluative expertise was carried out, from which the following conclusions resulted:

By comparing the works performed according to the final situation of the works submitted by the company "Albtek Energy" Llc to the Ministry of Environment and which is part of the file, with the actual state of the works performed, it turns out that they match, referring to the prices set in the works estimate, with a difference of only 22,235 Euros. By comparing the prices of the works established in the amountary estimate of the contract with the prices of the works

approved in the price manual for the year 2014, the year in which the value of the concession contract was calculated by the commission, it results that the value of the construction works according to the contract is 8,551,117 Euros (including VAT), while the value of the construction works according to the price manual is 5,054,352 Euros (including VAT). So, if the prices of the works according to the price manual were applied, the construction works would have a difference of 3,496,764 Euros less, excluding considering here the prices of supplies and equipment needed for the construction of the plant.

During the preliminary investigations, in the "Coolermaster" brand computer seized in the apartment of the defendant Klodian Zoto, examined with the expert report no. 93, dated 21.04.2022 and reviewed with the report dated 31.10.2022, an e- e-mail of the citizen Ilirjan Priftaj (construction engineer in the company Albtek Energy Llc), addressed to the citizens Klodian Zoto and Mirel Mërtiri, dated 26.05.2015. Attached to this e-mail is the document with the name "Financial management for Albtek Energy" with the items of construction works of the plant and their value, which in total is in the amount of 16,000,000 Euro. Similarly, there is another document with the name "Financial forecast for the implementation of the works", which refers to the same works as the first document, but with different prices, where the total price is in the amount of 21,661,000 Euros, which is same as the price according to the concession contract. Making it clear that between these documents there is a difference of 5,661,000 Euros, in the prices of the construction works set for the same items of work.

By the decision no. 1, dated 27.01.2015 of the KKT (Controlling council of the territory), it was decided to approve the construction permit for the "Plant for the treatment of urban waste of the District of Elbasan and the production of energy", with the requesting entity the concession company "Albtek Energy" sh. b.C. On 20.02.2015, the company "Albtek Energy" Llc, in the capacity of the customer, concluded a private contract with the company "Integrated Technology Services" Llc (ITS Llc), in the capacity of the executor. In this contract, it is provided that for the implementation of the project, a series of civil works must be carried out, where all these works as well as the management of the landfill have been undertaken to be carried out by ITS Llc Referring to the content of the contract, it follows that:

According to par. (4) of the contract, the amount of the contract works is in the amount of 3,000,000 Euros (excluding VAT). In annex 2 of the contract, the works are detailed according to items, detailing the quantities in (m<sup>2</sup>), in (m<sup>3</sup>), in "linear meters" and in "pieces" according to the type of works that have been performed. Referring to the data of the table found in annex 2, it turns out that related only to 6 items of works, the anticipated expenses are 4,125,931 Euros more than the actual ones. The difference in the prices of works according to the object in this case, between the value of the estimate of the contract and the actual prices is almost approximate to the difference drawn in the assessment report with the prices according to the approved manual as well as to the difference that resulted between the two estimates of found in the e-mail of the defendant Klodian Zoto regarding the same works, mentioned in the above paragraphs.

In the Ministry of Environment, only the above contract, dated 20.02.2015, has been found.

In the company "Albtek Energy" Llc, amendment no. 1 of the contract, dated 24.05.2015, and amendment no. 2, dated 10.09.2015, were seized.

According to amendment no. 1, the company ITS Llc has undertaken the performance of additional works:

- a) plant metal construction;
- b) construction of the prefabricated warehouse; c) additional civil works for the plant site;
- c) works for the construction of the transformer building.

Annex no. 1 does not provide for the value of these works.

In annex no. 2, the company ITS sh.pk has taken over the internal transport of waste. Even in this annex, it is not provided what is the value of the contract or the price per unit.

According to the situation no. 3, dated 29.02.2016, on this date, the works item (M) civil works (land field, square around the plant, etc.) has been completed to the extent of 86.23% (3,018,175 Euros), remains unrealized to the extent of 13.77% that corresponds to the amount of 481,824 Euros according to the estimate, out of 3,500,000 Euros that are foreseen in total for this item of works.

According to this situation, the works item (K) civil works for the plant (infrastructure, silo, etc.) has been completed to the extent of 20% (525,186 Euros), remains unrealized to the extent of 80%, which corresponded to the amount of 2,100,744 Euros according to the budget, from 2,625,931 Euros that are foreseen in total for this works item.

Whereas, in the contract between "Albtek Energy" Llc and ITS Llc, the works item (M) is provided only in the amount of 650,000 Euros. Whereas, according to situation no. 7, dated 30.12.2016, it turns out that on this date 99.83% of the total works of the object were completed, which corresponded to the investment value of 21,624,042.93 Euros, and that the remaining unfinished works were in the amount of 0.17% of the works that corresponded to the amount of 36,957.07 Euros.

From the documentation administered at the Ministry of the Environment, confirmed also with the documentation seized from the company "Albtek Energy" sh.pk, referring to the work items, work diaries, measurement booklets, and the entire documentation of the work performance, also confirmed with the work supervision reports and approval acts for the waste disposal site and for the construction of the facility as a whole, works which were completed on 30.12.2016, it does not result that the company "Albtek Energy" Llc has contracted any other commercial entity for the implementation of the works, except the company ITS Llc, whose activity is reflected in the documentation of the execution of the works.

Referring to the documentation administered during the preliminary investigations, it was found that the company "Albtek Energy" sh.pk received payments from the Ministry of Environment in its account at Credins Bank, for the period 31.08.2015 to 07.09.2017 in the total amount of ALL 1,425,438,380, as and received payments from the Ministry of Infrastructure and Energy for the period 07.12.2017 to 03.03.2021 in the total amount of ALL 1,841,308,216. So, in total, they benefited in the amount of ALL 3,266,746,596, which corresponds to the amount of 21,661,000 Euros (the value of the concession contract) + 20% VAT = 25,993,200 Euros.

The company "Albtek Energy" Llc has declared in its purchase books the sales tax invoices from the company IT'S sh.pk that has been the implementer of the works, starting from 06.07.2015 and continuing until 31.03.2021, which in total they are in the value of ALL 1,557,242,636. This value that was invoiced by the company ITS Llc, which corresponds to the value of 12,390,835 Euros, is about 1/2 of the total value of the investment according to Annex (B) of the concession contract 21,661,000 Euros + 20% VAT = 25,993,200 Euros. Please note that the works at the waste processing plant were completed on 30.12.2016 and the approval of the facility was carried out in May 2017. Although the works were completed in this period, the company ITS Llc continues to perform billing. In the private contract concluded between the company "Albtek Energy" Llc and ITS Llc dated 20.02.2015, the execution of civil works by the implementer ITS Llc is foreseen, for which the value of the works is estimated to be only in the amount 3,000,000 Euros. From the investigations, it does not result that the parties have concluded any other contract for the performance of other works, regularly filed by the concessionaire company in the Ministry of Environment, as was done in the case of the contract with the company ITS Llc



The company "Albtek Energy" Llc has declared in the purchase books sales tax invoices from several other companies, a series of tax invoices from several other commercial companies, which have a total value of 368,672,760 ALL, where the commercial entities are identified as commercial entities J.PY.Y Llc, Pivot - 04 Llc, Sili Llc, R.B General Service, Bellar Inert Llc, Deto Llc, Sh.Sh Llc From the investigations carried out in connection with this criminal proceeding, several circumstances have resulted, which, being evaluated as a whole, create the conviction that the transactions of the companies "Albtek Energy" Llc and "ITS" Llc with the above companies are fictitious transactions and that these commercial companies are specifically created to be used to cover the true nature of the conduct of these transactions. These companies, after the oath, it was concluded that they are related to the citizen Lefter Koka and that the works declared as carried out by these companies are fictitious.

### III.12) Evidenced violations related to the concession procedure of Elbasan

From the conducted investigations, it has been proven that in the procedure of granting the concession and in the conclusion of the contract with the object "Construction and administration of the urban waste treatment plant of the Elbasan District, for the production of energy", the preparatory actions for the granting of convention, contrary to article 16 of law no. 125/2013, contrary to articles 5, 6, 7, 8, 13, 14/1, 26 18 DCM no. 575, date 10.07.2013, chapter 11, par. 2/c, in the DCM no. 1, dated 10.01.2007, such as the preparation of the full feasibility study, the calculation of the value of the contract, the preparation of documents, as well as for the determination of the regular legal procedure for granting the concession.

The regular legal procedure was not implemented regarding the type of procedure that was used for granting the concession, contrary to the provisions of Article 22 of Law No. 125/2013, contrary to the standard tender documents applicable to concessions, contrary to also with the suggestions of the Ministry of Finance and the Public Procurement Agency. In this particular case, in the procedure followed for the granting of the concession and the conclusion of the contract with the company "Albtek Energy" sh.pk, the procedure "by negotiation, excluding prior publication of the notice" was followed, regulated by Article 33 et seq. of Law no. 9643, dated 20.11.2006 "For public procurement", amended. The procedure followed for granting the concession "by negotiation, excluding prior publication of the notice, is not one of the procedures provided for in Article 22 of Law No. 125/2013, which stipulates that only one of the three procedures can be used for granting the concession : i) open procedure, ii) limited procedure, or iii) procedure with negotiation, with prior announcement of the contract notice.

### IV. Concession, construction and administration of the Fier District urban waste treatment plant and energy production

#### IV.1) Changes to the law:

After the contract for the construction of the plant, the incinerator of Elbasan has already been concluded and the works for its construction have begun, it is established that the citizen Arben Ahmetaj, in the capacity of the Minister of Economic Development, Tourism, Trade and Entrepreneurship, undertakes a legal initiative. Specifically, as a result of his initiative, the Council of Ministers proposes Decision no. 325 dated 22.04.2015 signed by the Minister of Economic Development, Trade and Entrepreneurship himself, the citizen Arben Ahmetaj, some amendments and additions to the law no. 125/2013, presenting the corresponding the draft law. According to the changes proposed to be made to the said law, it is established that a greater role has been given to the Ministry of Economic Development, in the field of concessions, which was led by the person under investigation, Arben Ahmetaj.

Thus, among other things, it is proposed to add Article 9/1 with the following content: "Ministry responsible for the economy": "The Ministry responsible for the economy is the

responsible institution that guides and harmonizes the activities for the development of concessions/public private partnerships"

The reformulation of Article 11 "Public Procurement Agency" is proposed and a greater role is given to ATRAKO, where the latter, provided for in Article 12, as the Unit for Handling Concessions and Public Private Partnerships, depending on the minister responsible for economy, with a role to encourage and assist the contracting authorities in the preparation, evaluation and negotiation of public private partnership concessions, it is added:

...2. The Unit for Handling Concessions/public private partnerships assists the contracting authorities with the aim of:

- a) Preparation of the feasibility study
- b) Preparation of documents for the competitive procedure and evaluation criteria
- c) Evaluation of proposals and determination of the best bidder
- ç) Negotiations and signing of the concession contract
- d) Monitoring of concession contracts

3. The Unit for Handling Concessions/Public Private Partnerships also:

- e) Proposes to the minister responsible for the economy the amendment of the legislation in the field of concessions/public private partnerships as well as the instructions for the implementation of the provisions of this law
- f) Monitors, analyzes and studies the current European and global trends of knowledge and experience in the field of public private concessions/partnerships
- a) Cooperates with APP for drafting and publishing standard documents of the concession/public private partnership

4. The manner of organization and operation of the Unit for Handling Concessions/Public Private Partnerships is defined by DCM.

In article 14 par. 2 where it was determined that the register of concession/public private partnership is created and maintained by the Ministry of Finance in accordance with the legal provisions in force, it is proposed to change that this register is kept by the Unit for Handling Concessions.

In Article 18 of the Law no. 125/2013, changes are proposed regarding the division of commission members who until now were appeared by the contracting authority, while according to these changes they will be appeared in coordination with the Concessions Handling Unit/ppp and is added the obligation that two commission members be from this unit. In par. 1 of the article 19 where it was determined that the feasibility study is drawn up by the AK (Controlling authority) while it was also a task of the commission, now according to the changes it is determined that this feasibility study is drawn up only by the commission.

In Article 25, in par. 3 where it is determined that the proposer of the unsolicited proposal can participate in the concession procedure under the same conditions as all other economic operators and no preferential treatment is given, it is repealed and in par. 6 it is determined that: Proposers of a bonus is given for the technical and/or financial result achieved during the competitive procedure up to a maximum of 10% of the total competition par.s.

In fact, this change regarding the awarding of the bonus is also of interest, as it is established that its awarding is proposed to be increased and in the following years it is proposed to be removed again, while it was provided for in the law no. 9663 of 2006, but the legislator deemed it necessary to remove it with the law no. 125/2013.

On 01.07.2015, in the Assembly, in the Commission for Economy and Finance, the citizen Arben Ahmetaj presented the proposed changes to the law on concessions where, among other

things, he emphasized that they have analyzed almost all the concessions. According to him, in article 5, the role of the Ministry responsible for the economy is defined, which will guide and harmonize the activity for the development of concessions, public/private partnership, but it is not a contracting authority. In relation to APP, its role will be to monitor compliance with competitive procedures, the exclusion of an economic operator, and the publication of standard documents. However, in article 7, the duties of the Concessions Handling Unit are defined.

During this presentation, the citizen Arben Ahmetaj emphasized that out of 353 concessions, 53,330 have worked, the others are abusive.... It has been revealed that the concessions have failed for two main reasons. The first reason is that they did not come with a project, but they abused the corrupt right of high contact even with the leaders of the ministries... secondly, they failed because they did not have funding...

In the meetings of July 7 and 14, 2015, the draft law for amendments and additions to law no. 125/2013 is discussed in the committee for economy and finance. According to the report dated 14.07.2015 of this commission, the draft law proposed by the Council of Ministers was examined in the meetings of 07 and 14 July 2015. The Minister and Deputy Minister of Economic Development, Trade and Entrepreneurship, as well as the Director of ARAKO, were present at the meeting to present the draft law and to answer the questions of the deputies. The draft law removes the 4-year exemption from the field of project concessions for hydropower plants, giving the right to the concession/PPP from their inception. The scope of this law also includes projects for the production of electricity from renewable energy sources, with the exception of those up to 2 ME which will be subject to law no. 138/2013 "On renewable energy sources".

The draft law, according to the above report, clarifies and clarifies the procedures to be performed by state institutions such as MZHETS, MF, Concessions Handling Unit and contracting authority. It is important to increase the role of the concessions handling unit.

It is claimed that in practice, it has been established that the initial bonus par. method, which was in the old law, was more productive, in terms of the number of unsolicited proposals. The private partnership contributes not only in capital or assets, but also in the management of the concession contract. The legal framework for determining the contracting authority was unclear and with the above changes, the contracting authority is determined by the Council of Ministers.

Regarding this ambiguity, we bring to your attention that there are many discussions in the Elbasan incinerator procedure, when the Ministry of the Environment initially proposed that the contracting authority in that procedure be the Ministry of the Environment and the Ministry of Economic Development, Trade and Entrepreneurship.

Next, it was submitted to the commission that the evaluations and recommendations of the commission are that the draft law strengthens the role of MZHETS in the field of public private partnership. The concessions handling unit plays a special role, influencing the standardization of institutional competitive procedures and improving their implementation. It is emphasized that during the implementation of this law, until now, there have been cases of abuses, non-implementation of contracts or violation of free competition in the market by concessionaire companies, which are reflected in the relevant acts of the KLSH and the Competition Authority. In particular, abuses have been observed in unsolicited proposals from the state that have been approved and procedures started excluding complete documentation and excluding having the relevant budget funds available.

In the minutes of the meeting in the Assembly, dated 07.07.2015, in the Commission for Production Activity, Trade and Environment, the Deputy Minister of Economic Development,

in relation to the Public Procurement Agency, it is stated that the law placed APP in the center or as the guardian of the procedure, because it considers the whole process in the final as a public procurement, even the final competition that takes place at the end, is done with three forms of procurement that refer to the public procurement law. It was said that "the APP will also follow global practices and propose changes in the law and so on" which not only did not happen, but left ATRAKO in the shadows and the law also placed it in a discretionary position the contracting authority, to call it or not.

As for the above, they estimate that two representatives of ATRAKO should be appeared to the commission and they have given the right to monitoring, which is not the case today.

On 16.07.2015, the amendments to the law on concessions were approved, where the Concessions Handling Unit now takes the main role.

#### IV.2) Actions of Fier Municipality on the emergency

Precisely at this time, as soon as the role of the friend of the citizens Mërtiri and Zoto, the person under investigation Arben Ahmetaj, is strengthened, it is found that an initiative of another municipality in the Republic of Albania, like that of the Elbasan Municipality about a year ago, is also evident, which worries for the waste.

By the letter no. 2456/1 prot dated 27.07.2015 with the subject "On the necessity of closing the current landfill of urban solid waste of the Fier Municipality", the General Directorate of Public Works at the Fier Municipality, presents the urgent necessity to envisage a new landfill as well as the beginning for the treatment of collected waste.... Fier Municipality by the letter no. 2456 prot, dated 27.07.2015, has proposed to the Fier Municipality Council for approval, the draft decision dated 27.07.2015, to start drafting a local plan, for the integrated management of urban solid waste, for the territory under its jurisdiction. In this proposal of the Mayor of Fier, it is argued that: "The Executive of the Fier Municipality is in emergency conditions for the collection and disposal of urban waste...".

Fier Municipality Council, by Decision no. 15, dated 27.07.2015, has decided to authorize the executive to: start drafting a local plan for the integrated management of urban solid waste, to negotiate with state or private entities for the selection of a new storage site, to negotiate with the Albanian government and foreign or domestic partners for the provision of financial resources for the implementation of this goal, as well as the executive of the Fier Municipality is authorized to negotiate with state or private entities for the selection of a new storage site for the integrated management of urban waste for Fier Municipality. By the letter no. 2446/1 prot, dated 27.07.2015, this decision has been sent for approval to the Prefect of Fier District where the latter has confirmed it as in accordance with the law, with letter no. 986/1 prot, dated 28.07.2015.

#### IV.3) Preparation for the creation of the company Building Construction & Green Energy Llc, its establishment and efforts for bank financing

By the letter no. 0111/959 dated 05.10.2015 to the company "Building Construction" with administrator Aris Goxha, (founded in 2011 by the citizen Sokol Meqemeja and controlled as (it appears from the following acts by this citizen) was addressed to the Minister of Environment, with a request for an expression of interest for a concession, as it has deemed reasonable the possibility of designing and proposing a concessionary project/public private partnership for the construction of an urban waste processing, treatment and elimination plant for the city of Fier. The investment foreseen by the company " Building Construction" Llc is 28,000,000 euros. In addition, it is stated that there is also the project that this company has carried out to present the implementation of the necessary procedures.

By the letter no. 5772/1 prot dated 06.10.2015 of the Ministry of Environment (letter signed by general secretary Alqi Bllako) addressed to the above-mentioned company, citing that this is an unsolicited proposal....they suggest that it include the entire district of Fier. If the proposal will be based on the district as well as in accordance with the Article 65 of the Law no. 10-463 dated 22.09.2011 "On integrated waste management" The Ministry of Environment states that the unsolicited proposal will be considered acceptable and represents public interest. ....invites to submit other necessary and detailed data for the project...

Meanwhile, it is observed that a foreign company had shown interest in the urban waste disposal site in Fier district. Thus it turns out that by the letter no. 4342/4 prot dated 06.10.2015, the Ministry of Urban Development addresses the Minister of Economic Development, Tourism, Trade and Entrepreneurship, which at this time was the citizen Arben Ahmetaj, and for the attention of the general director of the Albanian Investment Development Agency, with the subject "Request for legal assistance where he submits that: Referring to the letter no. 4342 dated 30.07 .2015, the German company Angels Association (AA), expresses its will in the form of an unsolicited proposal, for the rehabilitation of existing urban waste disposal sites in the district of Fier, the construction of a new regional landfill as well as the improvement of the waste collection system, in the municipality of Fier. During the meetings held with the subject..., representatives of AIDA and the Unit for the Handling public-private concessions/partnerships were also present. In the last electronic communication, dated September 28, they were informed that the company is willing to continue with the projects proposed above, only if the old law on concessions is applied. As for what is going on... they ask for suggestions on: the law that should be applied for the continuation of the procedure...: the competencies that should have the Ministry of Urban Development Attached is an email dated 30.07.2015, from the company Angels Association Albania..

By the letter no. 7665/1 prot dated 09.11.2015, the Minister of MZHETS, the citizen Arben Ahmetaj, replies to the Minister of Urban Development, stating that ATRAKO, a unit under MZHETS, has the competence to assist, advise and coordinate with the contracting authority, on concession contracts, their monitoring (in cases where requested by the contracting authority) for concession awarding procedures and concession contracts. Pursuant to the decisions of the Constitutional Court no. 5/2001 and no. 24/2002, the interpretation of the legislation is the right of the institution body that deals with its application and implementation... the implementing bodies are the contracting authorities charged by law, for concessions, according to the field of the law enforcement, which include their activity, respectively referring to articles 13 and 16, par. 4 of the law no. 125/2013 "On concessions/PPP" excluding the amendments of the law no. 77/2015.

Before returning the answer of the citizen Arben Ahmetaj, as above, it is established that the citizens Klodian Zoto and Mirel Mërtiri take measures to bring a new commercial entity to the market, as in the case of the company "Albtek Energy" Llc in order for this subject to be the one that will receive exactly the Fieri incinerator. For this, they will cooperate with citizen Sokol Meqemeja, who turns out to be a character who appears later in the chain of money movement of the family of the citizens Arben Ahmetaj and Albina Mançka, through the purchase of a house.

On 23.10.2015, the citizen Marsela Kokoshi (this citizen from the data administered so far is suspected of having children with the citizen Sokol Meqemeja - see the certificate dated 24.04.2023), sent an email to the citizen Klodian Zoto, at 10:20 a.m. which he forwarded to the citizen Helada Papa, at 11.08. In this email, this citizen asks the citizen Klodian Zoto for his opinion on the creation of a society. Specifically the content: Hello Klodi, As per our tel communication, the data and the confirmations (as far as you can confirm) that I need for their company are as follows:

1. How many partners/shareholders will there be and which ones?
2. For each partner, shareholder, first of all, the extracts of the respective companies are required
3. The form of the company sh.a. or ltd?
4. What will be the name of the new company? ?
5. What will be the address of the new company
6. What will be the object of activity of the new company?
7. Is any start-up capital provided? Or will be the one provided by the law depending on the form of the company?
8. Has it been thought/determined who will be the administrator/administrators of the new company?

First, we need this information. Depending on the answers to the above, other necessary documents will be issued to prepare...

The citizens Zoto and Mërtiri give the relevant instructions on how to create the company, form, capital, name, headquarters. Specifically, on 23.10.2015 at 12.33.39, the citizen Helada Papa sends an email to [m.kokoshi@mk-legalservices.al](mailto:m.kokoshi@mk-legalservices.al) with the title "Re: Creation of a new society" with the content: "Hello, By order of Mr. Klodi, I am sending this email by answering your above questions:

1. There will be 3 partners, namely Koli and Blerimi, who will have 50%, they will determine themselves how they will divide and the form, if they will be as a company, etc. (You must communicate with Koli) while the third partner will be the company Ecoalb Llc with 50% (which will be created and the extract from the NRC will be released on Monday).
2. On Monday I will send you the extract of the company Ecoalb Llc as soon as I get it
3. The form of the company will be Llc (Llc)
4. The name of the new company will be Green Albania Llc (when I checked it on the NRC website, it turned out to be free)
5. The address of the new company will be: Bajram Curri Boulevard, Agimi buildings, interior no. 4, floor 3, apartment no. 68 Tirana
6. The object of Green Albania's activity will be: Construction of hydropower plants and thermal plants of different capacities. Production, assembly and wholesale and retail trade of solar energy production panels and their accessories inside and outside the territory of the Republic of Albania. Treatment of various organic and miscellaneous waste. Construction of waste treatment plants with incinerators and landfills for processing urban and hazardous waste. Construction, construction and restoration works of civil, industrial, commercial, touristic, health, cultural, sports facilities, drainage and irrigation works, infrastructure, municipal services, design of the facilities indicated above.

Regarding question 7 & 8: You should talk to Koli and Blerim, about the capital which should be as big as possible, decided by them, and also about the administrator they should decide what about them...

The company "Ecoalb FR" Shpk with tax number L52228039G, it turns out that it was founded on 27.10.2015, with the object of activity: Construction of hydropower plants and thermal plants of different capacities, etc., with initial capital of 100,000 ALL. The company was founded by the citizen Sevi Zani (Accountant in the subjects of the citizen Klodian Zoto and close family member). The address of this company is Bajram Curri Boulevard, Agimi buildings, interior no. 4, floor 3, apt. No. 68 Tirana. According to the decision of the sole partner dated 28.10.2015, i.e. only one day after its creation, it was decided that the company "Ecoalb FR" Llc to participate in the establishment of the new company "Building Construction & Green Energy" shpk, as its partner, owning 50% of the capital shares.

The company "Building Construction & Green Energy" shpk with tax number L52325014J, with administrator the citizen Aris Goxha, was founded on 29.10.2015, with initial capital of 50,000,000 ALL. Founding partners of the company "Building Construction & Green Energy" shpk are precisely the companies "Ecoalb FR" as well as the companies "Building Construction" Llc with 20% of the shares and "Devolli Group" Llc with 30% of the company's shares.

The company "Building Construction" Llc was founded in 2011 precisely by the citizen Sokol Meqemeja, while the company "Devolli Group" Llc is a Kosovar legal entity, registered with an identification number at the Kosovo Business Registration Center with business no. 70100453 (represented by Special Power of Attorney with No. 2973, dated 25.07.2016 by the citizen Sokol Meqemeja and it turns out that he concluded an agreement in 2009 for the establishment of the consortium with the companies Devolli company represented by the citizen Blerim Devolli and Eurolab Llc) . The headquarters of the company "Building Construction & Green Energy" shpk, has as its address precisely "Bajram Curri" Boulevard, Agimi buildings, Interior no. 4, floor 3, apt. No. 68, property no. 3/4+4-68, cadastral area no. 8270, Tirana (exactly according to the instructions given by citizens Zoto and Mertiri) and as administrator the citizen Aris Goxha.

The object of the activity is exactly what was instructed above by the citizens Klodian Zoto and Mirel Mërtiri, specifically: Activity in the field of construction of hydropower plants and thermal power plants of various capacities, production, assembly and wholesale and retail trade of panels for the production of solar energy and their accessories inside and outside the territory of the Republic of Slovenia... treatment of various organic wastes, etc.; construction of waste treatment plants with combustion (incinerator) and landfills for the processing of urban and hazardous waste; design, construction, construction and restoration works of civil, industrial, commercial, tourist, health, cultural, sports facilities, drainage and irrigation works, infrastructure, municipal services, etc., import-export. As can be seen, from the administered data, it results that the citizens Klodian Zoto and Mirel Mërtiri are already taking measures to create a company with a capital as large as possible, in order not to face the doubts that were encountered with the company "Albtek Energy" Llc, regarding its financial opportunities or the problems that arose with Veneto Bank for financing, in the case of the incinerator of Elbasan, taking into account the capital of the company "Albtek Energy" Llc

From the administered evidence, it is documented that the company "Building Costruction & Green Energy" Llc has begun its efforts to find the funding. The contacts of Raiffeisen Bank are maintained precisely by the citizen Sokol Meqemeja. From the data extracted from the act of computer expertise, of the citizen Klodian Zoto, several emails have been found that are presented throughout this submission. Thus, on 12.11.2015 at 03.58. PM, the citizen Lorina Bega/RBA-Tirana/AL (Raiffeisen Bank), sends email to the citizens Sokol Meqemeja and Marsela Kokoshi, with email address of edg.al, (Edg-Energy Development Group sh.a. with shareholder citizen Sokol Meqemeja, member of the supervisory council, among others, citizen Sonila Goxha, where the latter is the partner of the citizen Sokol Meqemeja) with the title "Project on the construction of the processing plant and disposal site for urban waste in Fier district" where it states: "Hello Sokol, Marsela" and cites that several conditions must be met: The company must contribute to the project (with works or by depositing cash in the account) for approximately 40% of the value of the total cost of the project.... The partner companies of the project and the final beneficiaries will be evaluated from the bank regarding their financial situation and the potential they have (financial and know how) to develop the project according to the forecasts, as well as other unforeseen costs. Regarding this par., balance sheets and other additional financial information (CV of companies and project administrators) will need to be submitted to the bank; Raiffeisen Bank, after receiving all the studies, business plan, projects, contracts (draft) with suppliers and the concession contract with the ministry, will subcontract an independent expert with an international reputation acceptable to the bank, who will prepare

the project feasibility report. This report is intended to ratify and verify the following: The technical project and the technology to be used...etc.

On 28.12.2015, at 12.23 PM, citizen Lorina Begaj, near Raiffeisen Bank, sends to the citizens Sokol Meqemeja and Marsela Kokoshi, with the address of edg.al, with the title: "The project on the construction of the implant for the processing and disposal of urban waste Fier district" with the following content: "Hello, following the correspondence and the meeting held in our offices... we have made some comments regarding the draft concession contract presented... these are preliminary comments, in the conditions where a part of information and contract annexes are missing..."

On 30.12.2015 the citizen Marsela Kokoshi (lawyer at Energy Development Group, former Frigo Food Energy Invest controlled by HEC-Dragostunje; EDG Natural Gas; EDG Service) sends an email to the citizens Sokol Meqemeja and Lorina Bega at Raiffeisen Bank ... with the content: "Hello Lorina. I am attaching the comments on the draft concession contract, based on your comments..."

With the email dated 08.01.2016, started by the citizen Lorina Bega, Raiffeisen Bank addressed citizens Marsela Kokoshi at the address edg.al, Sokol Meqemeja at the address edg.al, with content:

- a) The company must provide us with a detailed estimate of the investment plan... confirm the financing structure (investor financing, % state investment, % financing expected from the bank)
- b) The company agreed that it will contribute in advance to this project (with civil works or by depositing cash in the account for the total value of 2 million euros)...
- c) Raiffeisen Bank, after receiving the above documents/confirmations, will prepare a preliminary offer (Term Sheet).....
- d) After agreeing on the terms of the offer, we will proceed with the preparation of an application to obtain a preliminary approval if this project will be supported by the bank.
- e) In the meantime, in parallel with the aim of gaining time, we will open the tendering process to select an independent expert of international reputation, acceptable to the bank and the client, who will carry out the review of the technical and economic feasibility reports of project, as in later stages, will also serve as the Bank's supervisor. Please make your comments regarding the above, if you deem it necessary..."

With the email dated 12.01.2016, at 15.20, the citizen Marsela Kokoshi, from the email address marsela.kokoshi@edg.al (where the address info@edg.al belongs to the joint stock company Frigoriferi Dvoran Korçë, where the administrator is Fatjon Xhaferaj, and a member of the council supervisors, among others, are Sokol Meqemeja, Marsela Kokoshi, as well as shareholders, among others, the Ministry of Economy, Trade and Energy), was addressed to the citizen Mirel Mërtiri,... with the content: "Hello Kldi, I am forwarding you the minutes of the meeting that took place with Raiffeisen. In general terms, in order to proceed with the approval procedure, as described in the email below".

With the email dated 12.01.2016, at 3:38 p.m., the citizen Mirel Mërtiri wrote to the citizen Marsela Kokoshi: "Good morning Marsela, I will certainly forward the information requested below. Please send it to me on the same day or a day later after the requests come from Raiffaisen, in order to be able to move faster. In order to respond well and excluding making mistakes as requested below, please clarify the following: In order to present a detailed estimation of the investment plan, I will I need more detailed information from you regarding the conversations that took place (divided into values, how many investments and how many civil works, how much for the incinerator, how much for the landfill and how many other works) in order not to make mistakes.. After I have the answers above, I will also prepare the



required table for values 35 and 65 banks, if I am OK?? Related to point B, please ask Koli and according to the answer, tell me how we will act. For the other points presented by the bank, I think the sooner we get their pre-approval on the condition the better for us. Please, it remains to clarify with them what they think about the concession contract, that even if we win, we must negotiate it with the Ministry in advance, so that there are no surprises and conditions imposed by the bank on this contract, which cannot be are completed. For the tendering process, for the international supervisor, if they agree, let us forward the specifications for the selection of the supervisor (if possible).

With the email dated 13.01.2016, at 14.25.26, the citizen Sevi Zani addressed by email to the citizen Klodian Zoto and cc Helida Papa, ... she forwarded an email sent by the citizen Marsela Kokoshi (administrator of the company MK-SERVICES, with this same citizen as a partner, but it turns out that this company is controlled by Bio Energy 15, founded on 17.05.2013, with administrator Sokol Meqemeja where MK-services owns 4.44% of the capital.). Marsela sent the email on 13.01.2016, at 14.23, to Mirel Mërtiri and cc Sevi Zani and Sokol Meqemeja, with the following content: "Hello Klodi. I am replying in the below order: 1. I am aware - absolutely next time I will inform in time. The provision of information by third parties will not be repeated; 2. The value of works items - During the meeting, the following works values were discussed: 13.3 million for the incinerator, 1.7 million for the Incinerator building, 5 million for the landfill, 3. Relationship with the bank: Talks with the bank so far: Yes, they have been done for the ratios 35% (company) 65% bank, 4. Point B-Sokoli tells me that you should talk closely when you return; 5. Draft concession contract - I will be in contact with the Bank to cooperate on this point..."

IV.4) Proposal for the amendment of the DCM no. 575 dated 10.07.2013 "On the approval of the rules for evaluation and awarding with concession/public private partnership" as amended

Meanwhile, it turns out that the citizen Arben Ahmetaj, in the capacity of the minister of the Ministry of Economic Development, Tourism, Trade and Entrepreneurship, has taken the initiative to make changes in the DCM no. 575 dated 10.07.2013 "For the approval of the rules for evaluation and awarding with concession/public private partnership" as amended.

Among other things, he proposes the amendment of Article 3 regarding the identification of possible concession/ppp projects, where it proposes the provision on the contracting authority's obligation to identify and review the concession/ppp project together with ATRAKO.

In Article 10, he proposes a change in par. 2, where the unsolicited proposal, which until this moment was submitted only to the contracting authority, must now also be submitted to the ministry responsible for the economy.

As can be seen, these are important moments that increase the power of Atrako, but at the same time also the power of the Minister Arben Ahmetaj.

For this, he has also received the opinions from the relevant ministries, where it is evident, among other things, that: the Ministry of the Environment, the citizen Lefter Koka, does not agree with the fact that the identification and review of projects is done by the CA in cooperation with the Treatment Unit of concessions, ... It is not in agreement with the amendments of Article 10, as there is no reason for the unsolicited proposal to be presented both to the CA and to the ministry responsible for the economy.

Also, the Ministry of Transport and Infrastructure, the Minister Edmond Haxhinasto, agrees in principle, but presenting comments that the CA should do the identification and review of the project itself excluding the cooperation of ATRAKO; etc... Also in relation to the proposal, that in par. 2 of the article 10, where the unsolicited proposal must be submitted to the ministry

responsible for the economy in addition to the CA, they do not agree, ... the introduction of other actors will t create unnecessary delays and bureaucracy as well as confusion... Also, in any case, MZHETTS itself after receiving the proposal would have to send it to the CA.....

The Public Procurement Agency submits the objection: ... the identification of concession projects according to Article 12 of the LKPPP is not within the competence of the Concessions/PPP Handling Unit (Atrako)...

The Ministry of Energy and Industry, the Minister Damian Gjikhuri requests the reformulation of Article 16 related to the granting of bonuses in cases of unsolicited proposals for hydropower plants, becoming "Identification, assessment and granting of concessions for hydropower plants".

So as you can see, some ministers have raised concerns about this power that the person under investigation, Arben Ahmetaj, wants to take.

By the letter no. 8026/22 dated 28.01.2016, the citizen Arben Ahmetaj, in the position of Minister of the Ministry of Economic Development, Trade and Entrepreneurship, presents to the Secretary General of the Council of Ministers, a draft decision for some changes and additions to the DCM no. 575 dated 10.07.2013 "For the approval of the rules for evaluation and awarding with concession/public private partnership" as amended.

By the report no. 5041/4 dated 29.01.2016 for the draft decision signed by the Minister Arben Ahmetaj, it is noted that in relation to the comments made by the Ministry of Environment, it was stated that they cannot be taken into consideration since the CA in coordination with NJTK/PPP creates the commission of concession/ppp, in article 16 of the law, it is clarified that the actions for granting the concession/ppp will be called all the activities undertaken from the identification to the contract monitoring stage and that the institutions will coordinate for the review of the proposal unsolicited.

Regarding the comments made by the Ministry of Transport and Infrastructure, he maintained the same position as for the comments of the Ministry of the Environment and emphasized that in any case the majority in the commission remains with the CA and that Atrako should be informed that in this stage in order to efficiently manage its human capacities.

Even in relation to the comment made by APP, they maintain the same position. The above was discussed at the meeting of the Council of Ministers on 27.04.2016, where the Minister of Transport and Infrastructure posed a question about how to proceed with the previous procedures, which were started before and are still under consideration, and the citizen Arben Ahmetaj, who was actually appointed as Minister of Finance in February, declares that it is very clear, the law is old, "everything that started before the approval of that law will follow with the procedures before the change".

By the DCM no. 313 dated 27.04.2016, the amendments of the DCM no. 575 dated 10.07.2013.

IV.5) Creation of the commission for the granting of the concession, the hatching of investments and the granting of the bonus

Meanwhile, it turns out that the Fier Municipality Council, by decision no. 40, dated 26.10.2015, has decided to ask the "Committee for integrated waste management" to declare an environmental emergency in the area of Integrated Waste Management in the city of Fier, determining that the best necessary technical solution should be designed and implemented for the improvement of the situation created by the relevant structures of Fier Municipality, on the surface recorded in Portez Administrative Unit, Plyk Village, Cadastral Zone 3000, Plot 8

(eight) and Plot 6 (six). In this decision, the Mayor is charged with carrying out all relevant procedures for the implementation of this decision...

By the authorization of 17.11.2015, the administrator of the company "Building Construction & Green Energy" Llc the citizen Aris Goxha, authorizes the citizen Pjer Pojanaku, to file with the NRC the act of establishment and the statute of the company. On 25.11.2015, the company "Building Costruction & Green Energy" Llc was registered in the NRC. with tax number L523250141, with address Municipal Unit No. 5, Blvd. Bajram Curri, Pallatet Agimi, Shk. 4, Floor 3, Ap. 68, Property No. 3/4+4-68, cadastral zone 8270, i.e. with the same address as the company Ecoalb FR Llc.

On this date, it turns out that the company "Building Construction & Green Energy" by letter no. 2 dated 25.11.2015 presented the economic-financial study, the feasibility study, the experiences and references of the companies, the technical study and the assessment of the impact on the environment, also expressing interest in obtaining the concession/ppp of this facility. Also in this letter it is reflected that the project proposal is defined in the location defined as above in the decision of the municipal council dated 26.10.2015.

Exactly on the day that the company "Building Construction & Green Energy" Llc is registered in the NRC, the Minister of the Environment, Lefter Koka, with the order no. 751, dated 25.11.2015 (no. 6869 prot dated 25.11.2015), has ordered the establishment of the commission for granting the concession/public private partnership with the object "Construction and administration of the urban waste treatment implant of Fier District and energy production ", composed of: the Chairman, a representative of the Ministry of Environment, a representative from ATRAKO, a representative from the Ministry of Energy and Industry, two representatives from the Ministry of Environment, two representatives from Fier Municipality.

By the letter no. 6869/1 prot, dated 25.11.2015, i.e. the same day of creation of the company "Building Construction & Green Energy" Llc and the issuance of the minister's order for the creation of the commission, the citizen Alqi Bllako, in the capacity of Secretary General of the Ministry of Environment, has addressed several ministries for the appointment of members in the above-mentioned commission.

By the letter no. 7742/1 prot dated 10.12.2015 The General Secretary of the Ministry of Energy and Industry replies informing him that Etleva Kondi, Director of Concessions, has been appointed as a member from the MEI (Ministry of Energetics and Industry).

By the letter no. 253/1 prot date 15.12.2015, ATRAKO, the Ministry of Economic Development, has replied informing them that ... referred to the Article 18 of the Law 125/2013 "On the concessions/ppp" as amended, the contracting authority creates the commission in coordination with the Concessions Handling Unit/PPP (Atrako), i.e. after appointing the members of the commission, from the Concessions Handling Unit/PPP (Atrako).... the concessions handling unit/Atrako,... assigns to the quality of the members of the commission... the representatives...: Erjon Murataj and Armida Ali.... So as can be seen, Atrako is already seeking the competence that the citizen Arben Ahmetaj intended to achieve, a greater power of the institution led by him, where the other members of the commission should also be appointed in coordination with Atrako.

By the letter no. 5573/2 dated 07.12.2015 of Fier Municipality, the citizens Florian Mucaj and Azem Shatëri were appointed as representatives of this institution in the aforementioned commission.

Meanwhile, by order of the Minister of Environment, no. 751/1 prot. dated 16.12.2015 (no. 6869/5 dated 16.12.2015), immediately after the reply from Atrako, a change was made in the previous order, no. 751, dated 25.11.2015, where they were appointed as members of the

Commission for the granting of the concession/public private partnership composed of: Chairman Pëllumb Abeshi, representative of the Ministry of Environment, Erjon Murataj, representative of ATRAKO, Armida Ali, representative of ATRAKO, Etleva Kondi, representative of the Ministry of Energy and Industry, Sabina Cenameri, representative of the Ministry of Environment, Florian Muçaj, representative of Fier Municipality, Azem Shatëri, representative of Fier Municipality.

According to the minutes no. 1, dated 24.12.2015, the first meeting of the Commission was held, where it was discussed about the review of the unsolicited request of the company "Building Construction & Green Energy" Llc, for the project of the urban waste processing and disposal site in Fier County, and it is left as a task for the members of the Commission to submit their comments, with the aim of drafting a full feasibility study. They should also think, on the basis of the documentation presented by the company, what will be the value of the bonus that will be given to the company, and then continue with the preparation of the bonus documentation. ...it was left as a task that the representatives of the Municipality will make available the relevant documentation that certifies the availability of the land. The commission member Etleva Kondi (Director of MEI Concessions) did not participate in this meeting.

According to minutes no. 2, dated 29.12.2015, the second meeting of the Commission was held, where it is described that the representatives of the company, Klodian Zoto and Elidiana Shehu, also participated, the latter made the presentation of the project. The Commission has decided to send the request for preliminary approval to the Ministry of Finance from the Ministry of Environment, since the project is financially supported.

Meanwhile, it turns out that by the letter no. 77/1 dated 06.01.2016 of the Secretary General of the Ministry of Environment Alqi Bllako, a letter was sent to the Ministry of Economic Development, Trade and Entrepreneurship with the subject "Details of investments for the year 2016", informing them that in response to the letter no. 45 dated 05.01.2016 on "For the approval of the details of investments for the year 2016" find the details of investments for the year 2016 for the Ministry of Environment. It is stated in the table attached with the name "Amountmary list of public investment projects with internal financing in 2016" where in the Environmental Protection program, the following are foreseen:

The incinerator of Elbasan in the amount of 550 000 000 ALL

The waste-to-energy plant Fier 73 330 000 ALL

Cleaning of the Shkumbin waste 130 000 000 ALL

Closure of the existing landfill of urban solid waste of the city of Elbasan 740 000 000 ALL

By the letter no. 429/1 prot dated 19.01.2016 of the Minister of Economic Development, Tourism, Trade and Entrepreneurship, the citizen Arben Ahmetaj, addressed to the Minister of Finance Shkëlqim Cani and for the information of the Ministry of Environment, general secretary Alqi Bllako, stating that together they will find the request for opening the investments received from the Ministry of Environment sent with letter no. 77/1 dated 06.01.2015. According to the above, judging that this detail is made in accordance with the approved ceilings, they agree with the detail according to the attached table.

By the letter no. 724/1 dated 21.01.2016 of the Ministry of Finance, Minister Shkëlqim Cani addressed the Tirana Treasury Branch and informed the Ministry of the Environment, the Ministry of Economic Development, Tourism, Trade and Entrepreneurship by sending the details of the budget plan for investments for the year 2016. In this letter, it is submitted that, pursuant to the letter of the Ministry of Economic Development, Tourism, Trade and Entrepreneurship, no. 429/1 prot date 19.01.2016 "For the approval of the details of investments for 2016" open the investment budget plan for this institution for 2016 according to the above-mentioned table.

On 12.01.2016, the third meeting of the Commission was held, documented in minutes no. 3, where it is proposed to give a bonus of 10 points to the company. It is reflected that only one of the members did not participate, specifically the citizen Etleva Kondi.

From the administered acts, it results that by the the letter no. 6869/7 prot, dated 14.01.2016, the former Minister of the Environment, Lefter Koka, sent for opinion to the Minister of Justice, the Minister of Finance Shkëlqim Cani, the Minister of Economic Development, Tourism, Trade and Entrepreneurship Arben Ahmetaj, as well as the Minister of State for the Parliamentary Relations, the draft decision of the Council of Ministers "On the approval of the Bonus of 10 (ten)% of points, given to the company "Building & Green Energy", for the technical financial and environmental result, with the competitive selection procedure, for awarding with the concession of the construction and administration of the urban waste treatment implant of the Fier District and the production of energy", as well as the accompanying relation.

By the letter no. 353/1 dated 25.01.2016 The Minister of Justice has responded to the Minister of the Environment, Lefter Koka, emphasizing that in principle they find that the draft act submitted for consideration regulates a concrete relationship with specified parties, .. Finally... The Ministry of Justice cannot comment on the content of the draft act.

By the letter no. 253/1 prot, dated 20.01.2016, the Minister of State for Relations with the Parliament, citizen Ermonela Felaj, with the subject "Opinion has been addressed to the Ministry of Environment Lefter Koka and the Secretary General of the Council of Ministers, where he informs that they express in principle against the draft decision to approve the bonus and request its review as they estimate that:

- *This draft decision was drawn up in a complete lack of transparency and lack of argumentation regarding the advantages, problems and expected effects of this draft decision*
- *In the report attached to this draft decision, in order to respect the principle of transparency in the law-making process, no data is given on the company "Building Construction & Green Energy" Llc, the experience of this company in the field of waste treatment is not described and nor the technological advantages (if any) of waste treatment by incineration compared to today's technological processes.*
- *A simple search in the NRC website shows that the company in question was created on 29.10.2015 and was registered on 25.11.2015 on the same date with the order issued by the Ministry of Environment no. 751 dated 25.11.2015 "On the establishment of the commission for granting the concession/public private partnership..."*
- *..it turns out to be practically impossible how the commission evaluated a company that was created on the same day as the bonus, based on the criteria that the company in question would have to meet, such as the feasibility study, the power plant scheme , the study on the impact on the environment and economic and financial analysis, which of course requires time and experience in this field*
- *.... one of the partners of the company, the company Ecoalb FR (owns 50% of the shares) was created on 27.10.2015 and was registered in the NRC on 28.10.2015...data on the capital of this company ( in its historical extract it results with a capital of 100 000 ALL) do not match the data reflected in the company where it is a shareholder and its capital suddenly increased significantly within two days, to 25 000 000 ALL...*
- *It is also worrying that, from the data related to the activity of the companies that created the company "Building Construction & Green Energy" Llc, it results that they have no experience in the field of incineration, but mainly their activity is extended in the field of food products... These companies have increased (expanded) the object of their activity at the same time as the creation of the Commission that would evaluate*

*the company winning the concession, for the construction and administration of the urban waste treatment plant in Fier district.*

- *It also does not result from the content of the report that the public consultation process was carried out...*
- *In conclusion of the facts presented above, they suggest that this draft act be revised by making full transparency about the background of the activity carried out over the years by the beneficiary entity as well as the implementation of the public interest.*
- *In the above conditions, they think that it is impossible for the Council of Ministers to invest in the approval of this draft decision, given that there is no objective evaluation (condition for public private partnerships) to determine the winning company of this bonus.*

In the meantime, the Minister of the Environment requests to change the opinion of the Minister of State for the Relations with the Parliament, therefore, by the letter no. 6869/14 dated 08.02.2016 is redirected by sending clarifications on the comments from the latter. He submits that... The company's experience was not an evaluation criterion... In relation to the data received by the NRC regarding the dates on which the company was registered, this is not related to the proposed draft act at all. The feasibility study dates back to 25.11.2015, while the Commission made a decision on the bonus at the meeting on 12.01.2016, almost two months later, a suitable and sufficient time to study the project and decide on its quality.

In relation to the following two comments, namely on the declared financial capital of the Ecoalb FR joint-stock company and the addition of the activity object of the merger of the companies, clarify that the relations between the partners, the registration procedure and the basic capital necessary for the start of an activity, are regulated by the legislation in force for the commercial companies and by the KKB and are in no case the prerogative of the Concession Commission.

Regarding the comment that the public consultation was not carried out for the proposed act, they clarify that they are dealing with an individual act, which means that it is only related to one subject and does not affect the interests of the public, and apart from that, we are not dealing with a decision-making process. environmental to be related to the obligations defined in the DCM no. 247 date 30.04.2014...as this act has no expected impact on the environment. The project is one whose implementation will have an impact on the environment... The above require the review once again of the opinion related to the project and the decision of the Council of Ministers on the approval of the bonus...

By the letter no. 253/3 prot, dated 10.02.2016, the Minister of State for Relations with the Parliament has argued her opposite position, describing, among other things, that "Building Construction & Green Energy" Llc has no experience in the field of incinerators and therefore less technical and professional skills, which affect the successful implementation of the project. Her legal status also raises reasonable doubts based on the NRC documentation, as well as being an administrator of aged persons very young in society with very large capital, raises suspicions that other individuals are behind them". In fact, it results from the acts that the company "Building Construction & Green Energy" was founded only on 29.10.2015, and registered on 25.11.2015, where according to the act of establishment, the company's founding capital of 50,000,000 ALL is entirely unpaid by the founding partners.

By the letter no. 567/1 prot date 22.01.2016 the Minister of Finance Shkëlqim Cani, seen from the budget point of view expresses in principle excluding remark,... it is suggested that in the explanatory report data be presented regarding the period of submission of the unsolicited proposal to the CA. This comment is made taking into consideration the Article 23 of the Law no. 77/2015. Also, for the assessment of the subject and the seriousness of its investment, they estimate that the explanatory report should contain more detailed information about the legal

status of the company in relation to the tax authority, the concession fee that will flow to the state budget and the capacity of the company for making the investment.

As can be seen, two ministers have raised doubts about the company to which the bonus was requested.

Meanwhile, the Ministry of Economic Development, the minister Arben Ahmetaj, by the letter no. 367/2 dated 01.02.2016 addressed to the Minister of Environment Leter Koka, informing him that, in principle, they agree. It is established that the time that the citizen Arben Ahmetaj has chosen to answer is precisely after the company Ecoalb FR, part of the company for which the agreement was being given, has sold its shares to the company Integrated Technology Services Llc with administrator, the citizen Klodian Zoto (on 25.01.2016 the sale of quotas from Sevi Zani to ITS was decided).

By the letter no. 251/7 prot dated 15.02.2016, the Minister of the Environment has addressed to the Minister of Energy and Industry Damian Gjoknuri, submitting to him that they are sending for consideration the draft decision of the Council of Ministers "On the approval of the bonus of 10% of the points given to Building Construction & Green Energy..." as well as the accompanying relationship. By the letter no. 1279/1 dated 29.02.2016 the Minister Damian Gjoknuri (signed by the Deputy Minister Ilir Bejtja) addressed to the Minister of Environment Leter Koka, that they agree in principle but making the comments as follows: In the report and in the application documents, clarifications should be given if on the part of the applicant, measures have been taken to plan the connection point to the network and how to proceed for the sale of the electricity produced by the plant and the potential buyers of this energy. This taking into consideration the treatment of electricity produced by the processing of urban waste in accordance with Directive no. 2009/28/EC. By the letter no. 971/2 prot, dated 04.03.2016, the former Minister of Environment, Leter Koka, has sent the draft decision on the approval of the Bonus to the Secretary General of the Council of Ministers for review and approval. By the decision of the Council of Ministers no. 341, dated 04.05.2016, it was decided to award a bonus of 10% of points to the economic operator "Building Construction & Green Energy" Llc

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<sup>4</sup> In article 23, the following changes are made: 1. The title of the article is changed as follows: "Evaluation criteria for awarding the concession contract/public private partnership.". 2. Points 1 and 2 are reformulated as follows: "1. The evaluation criterion for awarding the concession/public private partnership contract is the most economically favorable offer, based on various criteria, related to the object of the concession/public private partnership in words, which include quality, technical merits, aesthetic, functional and environmental characteristics, running costs, cost effectiveness, provision of services after delivery of products and technical assistance, date of delivery and period of delivery or period of completion of works, the price of the service for the final beneficiaries, the amount of the concession fee.....

The Ministry of Economic Development, Trade and Entrepreneurship sends a memo dated 20.01.2016 with the subject "A greening project is sent for consideration" to ATRAKO, memo prepared by Ergys Qirici, General Director of Support Services and Fatmir Hoxhaj, Director of Services legal, near MZHETS, by means of which an opinion was requested on the draft decision "On the approval of the bonus of 10 points given to the company Building Construction & Green Energy"... This memo was conceived by Arvid Ruçi, responsible for the sector. With memo no. 37/1 prot date 27.01.2016 the president of ARTAKO citizen Rovena Beqiraj, memo conceived by Armida Ali and Erjon Murataj. addressed to the directors of MZHETS, citizens Ergys Qirici and Fatmir Hoxhaj, where he submits that the contracting authority, based on the evaluation proposed by the Concession Commission/PPP, has evaluated the project idea presented by the proposing company, with 10 points as a bonus. According to the above, the Concession Commission, based on the review of the project idea and materials not submitted by the proposing company, has deemed it reasonable to assign 10 points as a bonus to the proposing company.

In May 2016, it turns out that the feasibility study was prepared. It is established that in contrast to the Elbasan incinerator, in this case, in this project, the main actors at the national level are expected to be:

the Ministry of Environment  
the Ministry of Energy and Industry and  
the Ministry of Finance.

So, it seems that in every institution where the citizen Arben Ahmetaj goes, that institution turns into the main actor of the concession.

According to the minutes no. 4, dated 09.05.2016, the fourth meeting of the Commission was held, where the final issues were discussed, regarding the feasibility study of the project, the draft concession contract, the draft Standard Concession Documents and the in-depth financial study of the project. The members of the commission were also introduced to the relevant DCM "For the approval of the Bonus 10% points, which is given to the company "Building Construction & Green Energy". In this meeting, the Commission has decided to approve the feasibility study of the project, the draft concession contract and the draft Standard Concession Documents, as well as the in-depth financial study of the project, as well as to be officially sent by the Ministry of Environment, to the Ministry of Finance, the request for approval of the above-mentioned documents, since the project is financially supported.

IV.6) Request for prior approval to the Ministry of Finance and changes in the law on the management of the budget system

In fact, it turned out that on 12.01.2016 by the letter no. 6869/6 of the Ministry of Environment, the citizen Shkëlqim Cani, Minister of Finance, has been asked for prior approval. In the content of this letter it is submitted that:... they present for preliminary approval an economic-financial study for the already initiated concession procedure with the object "Construction and administration of the waste treatment plant of the Elbasan district and the production of electricity"... The relevant commission is completing the process of drawing up the feasibility study and the draft concession contract, the final products of which will be made available to you officially, accompanied by the clarifications required by the article 17 and 18 of the DCM no. 575 dated 10.07.2013... Attached is the economic and financial study "Construction of the urban waste processing and disposal plant, Fier district" of January 2016.

By the letter no. 526/1 prot dated 27.01.2016 the Minister of Finance Shkëlqim Cani responds to the Minister of Environment Leter Koka informing him that they have requested preliminary approval for Elbasan while the economic and financial study for Fier has been started....I bring it to your attention par. 5 of the article 3 of the DCM no. 575 dated 10.07.2013... the contracting authority notifies the Ministry of Finance before proceeding to the next stage, ie the feasibility study. MF... will be expressed only after the submission of the full feasibility study and the required documentation... CA before sending for approval to the MF a project for public private partnership that requires financial support must guarantee that the relevant costs of the project are planned to be borne within the annual budget approved by the Assembly as well as within the medium-term expenditure ceilings approved by the DCM.

On 17.02.2016 by decree of the President of the Republic with no. 9426 it was decided to dismiss the citizen Arben Ahmetaj from the position of the Minister of MZHETTS and with the decree of the President dated 22.02.2016 with no. 9450 the citizen Arben Ahmetaj was appointed to the position of the Minister of Finance.

On 17.02.2016 it is reflected in the NRC, the sale of shares of the founding capital of the company Ecoalb FR from citizen Sevi Zani to Integrated Technology Services Llc, the citizen Klodian Zoto. On 23.02.2016, the citizen Klodian Zoto leaves the company Ecoalb FR as administrator and the citizen Arenc Myrtezani is appointed. On 21.03.2016, the decision of the company Ecoalb FR Llc was filed with the NRC where the citizen Arenc Myrtezani is appointed as administrator.



According to the report dated 30.05.2016, of the Commission for Economy and Finance, the Minister of Finance informs the Commission about the main changes, proposed in the existing law no. 9936 dated 26.06.2008 "On the management of the budget system in the Republic of Albania" and their expected effect, as well as answered the questions of the deputies. According to the report on the draft law, it is reflected that during 2015 and the beginning of 2016, the Ministry of Finance undertook the process of revising the organic budget law (LOB), otherwise the law no. 9936, dated 26.6.2008, "On the management of the budget system in the Republic of Albania". For this purpose, a working group assisted by IMF, WB and OECD consultants was set up in the Ministry of Finance, so the proposed improvements and changes to be reflected in the new organic budget law are coordinated and intensively consulted between the working group of the Ministry of Finance, set up for this purpose and the foreign consultants in question.... Consequently, many of the provisions of this draft are based on the best international practices and are part of the obligations undertaken by the government in several important documents and agreements, such as: the Public Finance Strategy, the agreement with the EU, the agreement with the IMF, etc. On 02.06.2016, law No. 57/2016 "On some changes and additions to the law no. 9936 dated 26.06.2008 "On the management of the budget system in the Republic of Albania" as amended, where the provision of article 4/2 is evidenced with this provision: "The Ministry of Finance assesses and approves, in advance, all concessionary and public private partnership (PPP) projects, as well as any changes thereof, from the point of view of the implications, individual or group, for budget expenditures, budget deficit, sustainability of public debt and eventual contingent liabilities. "

By the letter no. 251/9 dated 07.06.2016, the Minister of the Environment, addressed to the Minister of Finance Arben Ahmetaj, with a request for approval, before the announcement of the procedure for awarding the concession/ppp... submits the relevant documentation for the concession procedure with the object "Construction and administration of the urban waste treatment plant in Fier district and energy production". the draft contract and the feasibility study... as well as the financial support chart of the project from the state budget.... In this document, in letter IV, information on existing public/private partnership projects and budget commitments derived from them that the Ministry of Environment also has the Elbasan BOT concession contract, reflecting that currently the liquidated value of the contract is 3,609,386 euros and the CA makes the liquidation in monthly installments until the end of the concession period. On page 93 of the feasibility study, prepared in May 2016, it appears that it is mentioned that with reference to the risks of the demand... the only entity that has the right to do the above-mentioned activities before the incineration of waste, is the company Bulding Construction & Green Energy sh .p.k.

The above letter is forwarded to the relevant departments in the Ministry of Finance for consideration. With a memo dated 15.06.2016 prepared by Nikolla Lera, general director, directorate of fiscal harmonization, general directorate of macroeconomic policies and fiscal issues, a response is returned to the directorate of concessions as follows: We note that the letter "e" of article 4 of the draft of the contract attached to the letter, the way it is formulated is unclear....no one has the right to derive from the legal provisions in force....the letter "e" can be reformulated with this content: "e) Concessionaire must correctly apply the fiscal legislation of the Republic of Albania, throughout the period of validity of this contract, for the activity carried out by him as the object of this contract. In case of ambiguity... it has the right to be informed by the authorities corresponding tax authority, central or local, for any tax liability that arises due to the activity of the concession. It is also not considered necessary to confirm by the contracting authority the taxes and fees set in normative acts by the local government units".

With the memo prepared by the general director of the Budget, Mimoza Dhëmbi, addressed to the responsible of the concession evaluation sector, Alda Klosi, dated 15.06.2016, it is stated

that: First, in article 7, par. 8 of the DCM no. 575/2013...it is determined that the economic feasibility of the project must be reflected by various indicators of financial performance such as cash flow, NPV, IRR, PBP and CBA. Referring to the presented economic and financial analysis of the project, they do not find any of the above-mentioned elements calculated and therefore used as indicators. to present in a separate table the total cost of the investment broken down by expenditure items.

Secondly, regarding the proposal of the duration of the contract for a period of 6 years, they do not find the reason for this proposal justified for such a short time,... the duration of the contract conditions the amount of the installment that the public partner must pay, this measure which depends a lot on the current budget possibilities.

Thirdly, the calculation of the monthly installment of the investment amount of 28 million euros that will be paid by the Albanian government was made excluding including VAT.....

Fourth, referring to the statement of income and expenses (page 90), a net profit margin of 20% is expected in 2018, not including the initial investment... the contracting authority should extend the concession period and consider the possibility of full self-financing or partially.

Fifth, in article 7 par. 11 of the DCM no. 575/2013 provides that the proposed project must be accompanied by a qualitative and quantitative financial risk analysis. While the presented risk analysis should be reviewed as it is not accompanied by a quantitative risk assessment and the relevant methodology used for it, the risk allocation matrix, the report that foresees the risks that are fully or partially undertaken by the public partner, as well as the foreseen measures, are missing. for risk mitigation.

Sixth, regarding the justification of the concession decision, it is not clear how the public sector comparator (PSC) was calculated, what is the discount rate used and how the feasibility and sustainability of the project was justified compared to the public procurement alternative. Regarding the classification "inside" or "outside the government's balance sheet, the assumption of risks by the private/public partner must be stated with certainty. In this context, regarding the guarantee by the Albanian government of the purchase of electric energy produced by the private partner, judge that the preliminary opinion of KESH sh.a. should be taken on this proposal. They suggest that the draft concession be forwarded to the Ministry of Energy and Industry for an opinion on this issue. Finally, in accordance with Article 22 of the above-mentioned DCM, the authority before sending a PPP for financial support to the Ministry of Finance for approval, the contractor must guarantee that the relevant costs of the project are planned within the annual budget and within the medium-term expenditure ceilings.

In the material forwarded by the Ministry of Environment, there is no information on the cost planning of this project, within the annual budget and the approved ceilings. Referring to the medium-term budget planning document (PBA 2017-2019) of the MoE, they find that the project for the construction of the urban waste treatment plant in Fier has been submitted for financing, as an additional request in the amount of 690 million ALL for the year 2017, signifying which is not planned within the approved expenditure ceilings for the Ministry of Environment.

With the email dated 15.06.2016, at 19.42, the citizen Alda Klosi has sent to the citizen Silvia Paskali (emails administered by AKSHI) an email entitled "Response to the concession of the Ministry of Environment, Fier waste" attached to which is a draft letter from the Minister of Finance the citizen Arben Ahmetaj with the subject "Response" to the minister Lefter Koka with this content: ...In response to the letter no. 251/9 dated 07.06.2016 of the Ministry of Finance... by means of which approval is requested from the Ministry of Finance before the announcement of the concession/ppp awarding procedure regarding affordability, sustainability and fiscal feasibility...

> Referring to the formal-legal point of view, we express that:...

1. the request for the approval of the budget support is presented according to the form and defined by the legislator..... the submitted project includes all the elements required from a formal point of view. Referring to the budgetary point of view, we state that:

1. In Article 7, par. 8 of the DCM no. 575/2013 "On the approval of the rules for evaluation and awarding with concession/public private partnership" as amended, it is determined that the economic feasibility of the project must be reflected from various indicators of financial performance such as Cash Flow, NPV, IRR, PBP and CBA. Referring to the presented economic-financial analysis of the project, we do not find any of the above-mentioned elements calculated and therefore used as indicators. Also, in addition to the calculation of the above-mentioned indicators, the total investment cost, broken down according to expenditure items, should be presented in a separate table.

2. Regarding the duration of the contract for a period of 6 years, we do not find the reason for this proposal for a shorter period justified, based on the fact that you mention that the optimal duration of contracts of this type is 20-25 years. From the budgetary point of view, the duration of the contract determines the size of the installment that the Public Partner has to pay, a size which depends a lot on the current budget possibilities.

3. Regarding the calculation of the monthly installment of the amount of investments, of 28 million euros, which the Albanian Government would pay, it was made excluding VAT. We estimate that the monthly installment should be calculated including VAT, as this reflects the real costs of the investment.

4. Referring to the statement of income and expenses (page 90), a net profit margin of 20% is expected in 2018, excluding investment. Based on the profitability, we think that the possibility should be looked at for the Contracting Authority to extend the concessionaire's term and examine the possibility of full and partial self-financing. The presented risk analysis should be revised, as it is not accompanied by a quantitative risk assessment and the corresponding methodology used for it, the risk reallocation matrix is missing,

5. the report that foresees the risks that are fully or partially undertaken by the public partner as well as the measures foreseen to mitigate the risks. Also, regarding the classification of the project "inside" or "outside" the government's balance sheet, the assumption of risks by the private/public partner must be clearly stated. In this context, regarding the guarantee by the Albanian Government of the purchase of electricity produced by the private partner, we consider that a preliminary opinion of KESH should be taken on this proposal. We suggest that the draft concession be forwarded to the Ministry of Energy and Industry for consideration.

6. Regarding the justification of the concession decision, it is not clear how the Public Sector Comparator (PSC) was calculated, what is the discount rate used and how the feasibility and sustainability of the project was justified compared to the public procurement alternative. Before submitting a PPP project for financial support to the Ministry of Finance for approval, the Contracting Authority must guarantee that the relevant costs of the project are planned within the budget ceilings of the expenses for the medium term. Referring to the medium-term budget planning document (PBA 2017-2019) of the Ministry of Environment, we note that the above-mentioned project has been submitted to be financed as an additional request in the amount of 690 million ALL for the year 2017, implying that it is not planned within approved spending ceilings of the Ministry of Environment.

The citizens Klodian Zoto and Mirel Mërtiri begin filling out the documentation according to the requirements of the Ministry of Finance, where exchanges of emails and forwarding of documents are found not only with their employees but also with collaborators such as the citizens Etleva Kondi and Alba Thoma.

On 17.06.2016 at 10.57 am, the citizen Alba Thoma from her official address @moe.gov.al forwarded to the citizens Gentian Opre and Alda Klosi to their official addresses @financa.gov.al and cc Etleva Kondi to the official address, to herself at her private address, namely albathoma82@gmail.com, Alqi Bllako at his official address @moe.gov.al, with the title "On the Fier project with the following content: "Dear colleagues, thanking you for your

cooperation, reworked materials attached. We stay in touch for everything..." Attached is the economic and financial study "Construction of the urban waste processing plant and disposal site in Fier district" January 2016; Technical report "Construction and administration of the urban waste treatment plant in Fier district and the production of Energy" prepared by the Ministry of Environment December 2015; draft concession contract; draft letter sent to the Minister of Finance, citizen Arben Ahmetaj with the subject "Request for approval before the announcement of the procedure". The request consists of 17 pages and it turns out that the author is the citizen, Alba Thoma.

On 17.06.2016 at 12.06, the citizen Alda Klosi, from her official address [Alda.Klosi@financa.gov.al](mailto:Alda.Klosi@financa.gov.al), forwarded an email to the citizen Alba Thoma (data received from AKSHI) to the latter's private address [albathoma82@gmail.com](mailto:albathoma82@gmail.com) with the object "Risk reallocation matrix" and attachment "Fier incinerator risk" with the content: "Alba, please, the commission must complete the risk level in this table that I have forwarded you". Attached is a table with headings Risk, probability (high, medium, low), private, public, comments and risk allocation for determining on or off-balance sheet.

Meanwhile, it turns out that by the letter no. 3881/1 prot dated 17.06.2016 of the Ministry of Environment, signed by the citizen Alba Thoma, Legal Director with the subject "On the expected implementation of the expenses of the 2016 budget" addressed to the Ministry of Finance, it is submitted that in response to the letter no. 8307 prot dated 10.06.2016 "On the expected implementation of the 2016 budget expenditures" attached you will find the report of the expected implementation at the program level for current expenditures and at the project level for capital expenditures for the Ministry of Environment for the year 2016. Attached is a table where for the Elbasan incinerator project, the final plan for 2016 is ALL 472,500,000 and the implementation at the end of 2016 is 100%; for the Fier waste-to-energy plant it is 13,330,000 ALL and at the end of 2016 it is 100%; for the cleaning of the Shkumbin river is 130,000,000 ALL and at the end of 2016 the implementation is 100%; for the closure of the existing landfill of urban solid waste of the city of Elbasan is 917 500 000 ALL and the implementation at the end of the year is 100%.

The citizen Gentian Opre, an official of the Ministry of Finance, has sent an email dated 17.06.2016 at 1.02 PM to the citizens Alba Thoma at her official address [@moe.gov.al](mailto:@moe.gov.al), and CC to Etleva Kondi, Alqi Bllako, Alda Klosi, Mimoza Dhëmbi, Gelardina Prodani in their official addresses, stating that, referring to the material forwarded for opinion, they find that the comments made by the Ministry of Finance have been partially reflected. As a result, they continue to have the following comments:

- Referring to the business plan, necessary financial indicators such as NPV, IRR, etc. must be calculated...
  - It must be clarified how much the full cost of the investment is (including the applicable VAT) as well as broken down according to its component items
  - The calculation of the monthly installment of the investment amount of 28 million euros that will be paid by the Albanian government has been made excluding VAT.....
  - ...full financial and non-financial arguments must be given and with the Public Sector Comparator (KSP) (what is the discount rate used and how is the feasibility and sustainability of the project justified, compared to the alternative of public procurement).
- ... the contracting authority, before sending for approval to the Ministry of Finance a project for public private partnership that requires financial support, must guarantee that the relevant costs of the project are planned, borne within the annual budget approved by the Assembly, as well as within the medium-term expenditure ceilings, approved by decision of the Council of Ministers.

Meanwhile, referring to the clarifications sent by email, the planning of the amount of ALL 30 million within the ceilings approved for the years 2017-2019 for the Ministry of Environment,

does not fulfill the above-mentioned obligation, since this amount represents only 4% of the total cost of ALL 720 million for the year 2017 as well as for the years 2018 and 2019 of the PBA, no funds have been provided for this purpose. We would like to bring to your attention that additional requests for this project have been sent by you with the budget requests for PBA 2017-2019 and as such will be reviewed and a decision will be made on their funding or not by the Committee of Strategic Planning and Council of Ministers soon.

On 18.06.2016 at 11.25, the citizen Alba Thoma from her private address albathoma82@gmail.com and then at 11.27 from her official address @moe.gov.al, forwarded the email of the citizen Alda Klosi entitled "Matrix of risk reallocation" dated 17.06 to the citizen Klodian Zoto. The latter on 18.06.2016 at 21:53.43 forwarded it to the citizen Etleva Kondi.

Then, on 18.06.2016 at 11.27.07, citizen Alba Thoma, from her private address albathoma82@gmail.com, forwarded the email dated 17.06.2016 at 10.57, which she had forwarded to the citizens Gentian Opre, Alda Klosi, Alqi Bllako, with the title "On the project of Fier, citizen Klodian Zoto at the address klodianzoto@yahoo.com with content: "This is the material that I had sent, on which they brought the second comments".

On 19.06.2016 at 10.43.47, the citizen Sevi Zani sends to the citizen Klodian Zoto, with the name "Fier feasibility study" the document with the name "Elbasan Municipality Final" that contains the income, costs. This email was initially sent on 19.06.2016 to the citizen Erton Kaleshi at 10.43 AM. Attached is the document Elbasan Municipality Final authored by the citizen Etleva Kondi.

The citizen Erton Kaleshi, turns out to have founded together with the citizen Stela Gugallja on 23.10.2017 the company "Consulting SE Partners" Llc with the same address as the other associations of the citizens Mërtiri and Zoto at "Ibrahim Rugova" street, "Sky Tower", Floor 11, Office 11/2. This citizen has stayed in this company until 30.01.2019, to pass afterwards

On 19.06.2016 in the afternoon and evening hours (18.11, 21.18) there is an exchange of emails between the citizens Klodian Zoto and Alba Thoma where the latter uses the private address albathoma82@gmail.com with the title "MIME edited material", "this is excel MIME table". On 20.06.2016 there is an exchange of emails between these citizens, where it is found that they consult with each other and adjust the materials and forward them as a document entitled "Elaborated Business Plan for MF, economic and financial study, "Fw: riskuinceneratorfier.xlsx", " risk matrix".

On 20.06.2016 at 1.23 pm, the citizen Alda Klosi (confirmed in the data also by AKSHI) from her official address @financa.gov.al, sends an email to the citizen Alba Thoma, to the personal address albathoma82 @ gmail.com and Gentian Opre at the official address of the latter @financa.gov.al, with the content "Alba Order" and attached a word document with the name "Quantitative and qualitative risk analysis. On 20.06.2016 at 13.28 the citizen Alba Thoma from her private address albathoma82@gmail.com, forwarded to the citizen Klodian Zoto at the address klodianzoto@yahoo.com.

On 21.06.2016 at 10.30 AM, the citizen Alba Thoma forwards to the citizens Gentian Opre and Alda Klosi, in cc the citizen Alqi Bllako and herself to her private address albathoma82@gmail.com and sent the email entitled "on the fier plant" with this content: "Hello Alda and Genti. Thanking you for your cooperation, I am re-sending you the reworked materials referring to your suggestions. I hope that this time everything will be within the requirements. Thank you Alba".

On 22.06.2016 at 2.25 pm, the citizen Gentian Opre from his official address replies to the above email to the official address of the citizen Alba Thoma and CC Alqi Bllako, Alda Klosi, Mimoza Dhëmbi, Gelardina Prodani, at their addresses an official letter with the following content: "... After reviewing the supplementary materials forwarded by you, we find that our general comments have been taken into consideration. However, regarding the calculation of the IRR, we would request that a justification be given on the rate of selected to discount the flows of 1.5%. On what basis is this discount rate set, what are the assumptions or references used. This is because a low discount rate means that the investment is risk free and guarantees income on an ongoing basis. Anyway, you should keep in mind that there remains the problem of funds that have not yet been approved by PM for this project, as I explained in the previous email. Therefore, we will have to have this decision-making process of approval and full inclusion of the costs of this project in the ceilings mid-term to the Ministry of the Environment, so that you can once again bring back the documentation required to get the approval of the Ministry of Finance. Good work. Genti".

The citizen Alba Thoma forwarded to the two above-mentioned emails from her official address [Alba.Thoma@moe.gov.al](mailto:Alba.Thoma@moe.gov.al) to the citizen Klodian Zoto at his address [klodianzoto@yahoo.com](mailto:klodianzoto@yahoo.com) on 22.06.2016 at 15.21.

On 22.06.2016 at 4.07 pm, the citizen Klodian Zoto, from his private address [klodianzoto@yahoo.com](mailto:klodianzoto@yahoo.com) wrote: this is the answer to the first part. Euro libor is 0%, the annual rate of deposits in euros is 0.2%. Taking into account a risk of 1.5%, the discount rate has also been set. The normal risk factor that is minimal since it is a project supported by the government and the project is realized for the environmental and social impact it has. So it is important that the plant, in addition to the environmental and social effects it has, manages to cover its expenses and generate income. The current situation of waste management has only costs for the municipalities and does not generate income. It is obvious that this email was sent to the citizen Alba Thoma, since in the following of the above emails, on 22.06.2016 at 16.15 from her private address [albathoma82@gmail.com](mailto:albathoma82@gmail.com), she wrote an email to the citizen Klodian Zoto with the content "Thank you".

With the memo dated 23.06.2016, prepared by the citizen Mimoza Dhëmbi, general director of the budget, addressed to the citizen Alda Klosi, responsible for the evaluation of concessions sector, it is submitted that following your memo, through which the letter of the Ministry of Environment no. 251/9 prot date 07.06.2016 is forwarded for consideration seen from the budget point of view, it is stated that the CA should resend the project to the Ministry of Finance for approval in principle after guaranteeing the coverage of financial costs within the approved ceilings of the Ministry of Environment's expenses, pursuant to n. 22 of the DCM no. 575/2013 as amended.

With the email dated 23.06.2016 at 13.24 (data obtained from AKSHI), the citizen Alda Klosi sends an email to the citizen Gentian Opre with the title "response to the concession of the Ministry of Environment, the remains of Fier with the content: "Take a look in principle urgent". Attached is a draft letter to the Ministry of Environment on behalf of the Minister of Finance, the citizen Arben Ahmetaj with the following content:...

... we find that:  
... the documentation presented from a formal point of view fulfills the requirements of the Article 19 of the DCM no. 575/2013 "On the approval of the rules for evaluation and awarding by concession/public private partnership" we express:

In principle, we agree with the financial support proposed in the feasibility study, but we request that during the continuation of further concession procedures in compliance with the provisions of law no. 125/2013 "On concessions and public private partnership", amended by the DCM no. 575 dated 10.07.2013 "For the approval of the rules for the evaluation and giving in concession/public-private partnership amended", the following issues should be evaluated with maximum priority:

Budgetary costs that may arise as a result of the materialization of the risks of exchange rate change and inflation, should be fully calculated within the total provided as financial support for this project.

Obtaining prior approval from the Ministry of Energy and Industry, in the capacity of the institution responsible for the policies in the field of electricity and the owner of KESH sh.a. for meeting the risk from the price of electricity (feed in tariff):

Obtaining prior approval from the local government units that are included in this project, related to their bearing the risk of not meeting the amount of waste to be treated by the concessionaire. For the above, the Contracting Authority, after guaranteeing the coverage of financial costs, within the approved expenditure ceilings of the Ministry of the Environment, pursuant to the Article 22 of the DCM 575/2013, amended, ... must resend the project for approval in principle to the Ministry of Finance.

Apparently, the above letter has been revised, since on 23.06.2016 at 14.09, the citizen Alda Klosi sends an email to Gentian Opre (AKSHI) with the title "response to the license of the Ministry of Environment Fier waste (3)" with the content "Take a look so I can print it" and attached is a draft letter of June 2016 from the Minister Arben Ahmetaj addressed to the Minister of Environment Lefter Koka with the following content:

Dear colleague,

... we consider that the documentation presented from a formal point of view meets the requirements of the Article 19 of the DCM no. 575/2013 "On the approval of the rules for evaluation and awarding with concession/public private partnership" as amended.

As per above, we state that the criteria defined by the DCM no. 575/2013, as amended, have been fully met, except for the obligation that, pursuant to the Article 22 of the DCM 575/2013, the Contracting Authority (Ministry of Environment) must guarantee the coverage of financial costs, within the approved mid-term ceilings of its expenses.

Consequently, we would request that the project in question be re-sent for approval to the Ministry of Finance, after the full reflection of its financial effects in the budget ceilings of the Ministry of Environment within the Medium-Term Budget Program 2017-2019.

So, part of the remarks have been removed from the above letter.

The same email dated 23.06.2016 at 14.09 is sent by the citizen Alda Klosi to the citizen Aida Malaj with the content: "Urgent for editing...".

By the letter no. 8264/1 dated 27.06.2016 of the Minister of Finance Arben Ahmetaj addressed to the Minister of the Environment, Lefter Koka reflecting that in response to the letter no. 251/9 dated 07.06.2006, consider that the documentation presented from a formal point of view fulfills the requirements of Article 19 of the DCM no. 575/2013 "On the approval of the rules for evaluation and giving in concession/public private partnership" as amended. According to the above, it is stated that the criteria defined by the DCM no. 575/2013 amended in addition to the obligation pursuant to the Article 22 of the DCM no. 575/2013 the contracting authority (Ministry of Environment) must guarantee the coverage of the financial costs, within the approved mid-term ceilings of its expenses

Consequently, they will request that the project in question be re-sent for approval to the Ministry of Finance after the full reflection of its financial effects in the budget ceilings of the Ministry of Environment within the medium-term budget program 2017-2019.

So, as can be seen from the above, it turns out that the person under investigation, Arben Ahmetaj, needed 20 days to respond to the request made by the Minister of Environment Lefter Koka for the approval before the announcement of the concession/ppp awarding procedure.

Although with the relevant memos his subordinate employees have responded to the shortcomings and on 15.06.2016 it turns out that the citizen Alda Klosi has also prepared the response, the person under investigation Arben Ahmetaj did not encourage to return a negative answer but was given time and the opportunity for the citizens Zoto and Mërtiri to fix the deficiencies by using officials of the ministry that the person under investigation had as subordinates, as well as with the help of the citizens Alba Thoma and Etleva Kondi. In conclusion, despite the adjustments made by citizens Zoto and Mërtiri as quoted above and despite the fact that the citizen Alda Klosi has prepared a letter with three issues to be taken into account, specifically the budget costs as a result of the materialization of the risks of changing the course of exchange rate and inflation, receiving prior approval from the Ministry of Energetics and Industry and local government units, the citizen Arben Ahmetaj has signed a document that reflects that the criteria have been fully met and mentions only that the costs must be guaranteed within the approved mid-term ceilings of expenditure. So, the commitment of the subordinates of the person under investigation and the attitude of the latter himself, best shows the subjective side of the person under investigation who sought to give approval but of course presenting the situation within the law.

It follows that, with the proposal of the Minister of Finance, DCM no. 515 dated 13.07.2016 "On the approval of the final expenditure ceilings of the medium-term budget program 2017-2019" which repeals the DCM no. 230 dated 30.03.2016, it is established that the above-mentioned ceiling for the Ministry of Environment increases from 2,18 million ALL to 3,313 million ALL, i.e. a total of 1,195 million ALL.

On 23.08.2016 the company "Building Construction & Green Energy" Llc decides the transfer of 30% of the capital shares of the company "Devolli Group" in favor of the company "Building Construction", according to the contract no. 4124 repertory no. 2050 collection dated 23.08.2016. On 23.08.2016 the administrator Aris Goxha authorizes an employee to deposit it in the NRC and on 30.08.2016 the changes are reflected in the NRC. On 04.08.2016 by decision of the assembly of the company Ecoalb FR Llc leaves as a partner "Integrated Technology Service" Llc selling 100% of the quotas worth 20,000,000 ALL to the citizen Loran Dusha. The contract is referred by no. 6248 repertory no. 3815 collection. The citizen Klodian Zoto authorizes the citizen Heraldia Papa to deposit the acts in the NRC and the entry in the NRC is made on 29.08.2016.

After this moment, i.e. the changes that took place in the NBC, remained the citizens Klodian Zoto (indirectly through the citizen Loran Dusha) and the citizen Sokol Meqemeja, already part of the company that won the bonus, it is observed that the citizen Lefter Koka repeats the request for approval of the concession awarding procedure.

By the letter no. 251/11 prot dated 17.08.2016 the Minister of Environment Lefter Koka has addressed to the Minister of Finance Arben Ahmetaj with the letter with the subject: "Request for approval of the concession award procedure/PPP". In this letter... it is announced that the relevant authority has approved the coverage of these expenses by the Ministry of Environment, taking all measures to include these funds in the budget of the Ministry of Environment in order to guarantee the realism of the concession procedure. The above... submit the relevant documentation for the concession procedure for the final approval of the financing of the concession award procedure/PPP.....

By the letter no. 5553 prot, dated 30.08.2016, the former Minister of the Environment has re-sent to the Minister of Finance, Arben Ahmetaj, the project for the approval of the concession award procedure/PPP, informing him that he is re-sending the project for approval of the award procedure with concession/PPP...clarifies that:... the Ministry of Environment has foreseen the coverage of these expenses by taking all the necessary measures and including them in the mid-term budget project 2017-2019. In this budget project for the year 2017, 600 571 000 ALL, for



the year 2018 750 209 000 ALL are foreseen, for the year 2019 780 000 000 ALL are foreseen, as well as guarantee the planning in the budget of the MoE after 2019 and beyond. The mid-term budget project 2017-2019 has been sent by the Ministry of Environment to the Ministry of Finance. As per above,... present for the final approval of the financing of the concession/PPP granting procedure the relevant documentation for the concession procedure with the object "Construction and administration of the urban waste treatment plant of Fier district and energy production". Attached resend feasibility study and draft contract.

The above letter has passed for consideration in the directorates of the Ministry of Finance.

By the letter no. 8264/4 dated 08.09.2016 of the Minister of Finance Arben Ahmetaj, a reply has been sent to the Minister of Environment Lefter Koka, in response to the latter's letter no. 5553 dated 30.08.2016, where it is submitted that:... Bearing in mind that the documentation presented from a formal point of view fulfills the requirements of n 19 of the DCM no. 575/2013 state: In principle, we agree with the financial support proposed in the feasibility study, but request that during further concession procedures, in compliance with the provisions of law no. 125/2013 amended and DCM no. 575 dated 10.07.2013 to evaluate the following issues with maximum priority:

- Budgetary costs that may arise as a result of the materialization of the risks of exchange rate change and inflation, should be fully calculated within the total provided as financial support for this project.
- Obtaining approval from MEI in the capacity of the institution responsible for policies in the field of electricity and the owner of KESH sh.a. for meeting the risk from the price of electricity (feed in tariff).
- Obtaining approval from the local government units involved in this project, related to their bearing the risk of not meeting the amount of waste to be treated by the concessionaire.

IV.7) Discussions on the draft concession contract through emails, standard tender documents, selection of the winner and conclusion of the contract

In the computer of the citizen Klodian Zoto, several documents were found that bear traces of the citizen Alba Thoma, from which it is evident that this citizen has contributed to the preparation of the draft concession contract and the standard documents of the procedure, for the account of the citizens Zoto and Mërtiri. Thus, a document created on 26.05.2016 and modified for the last time on 17.06.2016 with the author and modifier of the same citizen was found, which is a draft concession contract for the construction and administration of the urban waste treatment plant of the Fier district and energy production; a document created on 03.07.2016, modified on 04.07.2016, authored by Alba Thoma and last author Bledar Karoli, which are "Standard documents of the competitive selection procedure...".

On 04.07.2016 at 09.17, Bledar Karoli from his private address [bledarkaroli@gmail.com](mailto:bledarkaroli@gmail.com) sends to Alba Thoma to her private address [albathoma82@gmail.com](mailto:albathoma82@gmail.com) an email with the following content: I am sending you the dspk that we worked together with erjon, in "yellow" should be discussed in order to be defined and some grammatical editing". With the email dated 04.07.2016 at 09.29, Alba Thoma forwards the above email to the citizens Klodian Zoto and Etleva Kondi from her private address [albathoma82@gmail.com](mailto:albathoma82@gmail.com). Attached are the standard documents with the comments of the citizen Denisa Tollkuci, who is the lawyer of the companies of the citizen Klodian Zoto, comments of the latter as well as of the citizens Bledar Karoli, Erjon. Standard documents were also found on the aforementioned computer, such as a document created on 03.07.2016 by the citizen Alba Thoma and modified on 04.07.2016 by the citizen Bledar Karoli, etc.

As can be seen from the above, the citizen Klodian Zoto and his employees expressed their opinion on these documents, not yet approved by the commission, showing that everything was done in accordance with the situation of the companies controlled by the citizens Klodian Zoto and Mirel Mertiri.

By the Memo dated 11.07.2016, the Chairman of the Commission Pëllumb Abeshi addressed to the former Minister of the Environment, Lefter Koka, on the assessment of the preliminary preparation procedure, the drafting of documents for the granting of the concession/public private partnership with the object "Construction and administration of the urban waste treatment plant of the Fier District and energy production", noting that the commission drew up the standard tender documents (DSPK), which they have sent for approval to the Minister of the Environment, as the holder of the Contracting Authority. From the review of the electronic system of the Public Procurement Agency, according to the minutes of the review, dated 09.03.2022, it results that the standard tender documents were uploaded to the system on 12.07.2016, from the electronic account of the defendant Pëllumb Abeshi. On 18.07.2016, in the APP Bulletin, the concession procedure was announced.

On 26.07.2016 the company "Integrated Technology Services" Llc by the decision no. 14 dated 26.07.2016 of the partner of the company, the citizen Klodian Zoto adds the object of the activity as follows: "Construction of waste treatment plants with incineration (incinerator) and landfills for the processing of urban and hazardous waste". The citizen Helada Papa is authorized to register this decision with the NRC and this reflection takes place on 28.07.2016.

From the administered acts, it appears that two copies of the tender documents, drawn up by the Commission, have been seized from the Ministry of Environment, where at the end of each page there are eight signatures on behalf of the members of the commission, as well as the approval of the head of the CA, the former Minister of Environment Lefter Koka. Also, a copy of the tender documents has been seized from the Ministry of Energy and Infrastructure, where six signatures on behalf of the commission members are found, with approval only on the first page of the former Minister of Environment Lefter Koka.

The member of this Commission, the citizen Armida Ali, has stated that none of these tender documents have her signature, stating the fact that she is not aware of the final draft of the standard tender documents, no minutes were kept for the collection of committee for the final drafting of this documentation by the members of the Commission, was not notified to sign this documentation and excluding her knowledge the tender documents were also published in the electronic system of the Public Procurement Agency. From the administered acts, it results that the citizen Armida Ali submitted to ATRAKO, the request for the usual permit, no. 173 prot, dated 16.06.2016, which was approved by the Chairman of ATRAKO, the citizen Rovena Beqiraj, permit granted for the period from date 04.07.2016 to 18.07.2016.

From the examination of the register of the notary Ardiana Mediu, it appears that on 24.10.2016, with the confirmation no. 4584 repertory, were presented before the notary citizen Lefter Koka, in the capacity of the representative of the Ministry of Environment and the citizen Arenc Myrtezani, as a representative of the company "Integrated Technology Waste Treatment Fier", Llc, who also notarized the standard tender documents.

Based on the act of graphic signature expertise, no. 7227, dated 07.06.2022, it was found that the copies of the standard tender documents were signed by the citizen Lefter Koka, but in one of the copies, it was concluded that they are not the signatures of the citizens Armida Ali, Azem Shateri, Etleva Kondi, Florjan Muçaj, Sabina Cenameri, Pëllumb Abeshi and Erjon Murataj, compared to the models presented on their behalf.

The electronic communications of the official address of the member of the Commission, Armida Ali, representative of ATRAKO, have been examined and received, which on 25.08.2016, at 15:09, sent to other members of the Commission, the observation on the standard documents of competitive procedure for the Fier incinerator, as follows: "In par. 1.1 of the standard tender documents (DSPK), the description of the project must be completed with complete coordinates (the South and West coordinates must be completed).

In par. 2.1.2, it must be written in full, according to the DSPK published on the official website of the APP, the reason when the CA can disqualify the economic operator, precisely: the Contracting Authority will reject the offer if it is not in accordance with the requirements of the competitive procedure documents.

...In appendix 9, par. 2.3 "Technical capacities", in par. 1, it should be reformulated in accordance with the DCM no. 914, dated 29.12.2014... article 26, par. 6, as follows:

- a) The tenderer must compulsorily present similar work for a single object in a value not greater than 50% of the estimated value of the contract being procured and which has been carried out during the last three years,
- b) similar works up to the limit, where the total monetary value of the works performed, taken together during the last three years, is not greater than twice the limit value of the contract being procured. Fulfillment of one of the above two conditions makes the offer eligible.

The Contracting Authority, as proof of previous experience, requires certifications issued by a public entity stating the value, time and nature of the work done and any other type of document, which is provided for in the legislation in force, to prove the successful fulfillment of jobs.

In the case of previous experience carried out in the private sector, the Contracting Authority requests as proof certificates where the value, time and nature of the work done are noted, accompanied by the tax invoices and any other type of document, which is provided for in the legislation in force, for certified the successful completion of works".

On 29.08.2016, the Commission member Armida Ali made her observation to the other members, "On the standard documents...", where she informs the other members that: "On 07.07.2016 I was notified via email for giving suggestions on the draft documents, period that coincides with my annual leave. After that, I did not receive any notification either about the next meeting, or about their publication. Therefore, on the APP website I am personally familiar with the documents published on this page and I have found the deficiencies that are described in two sheets".

Asked about this fact, the citizen Armida Ali stated that in the administered document "Her observation dated 29.08.2016", the complete sheets of this observation are missing, as she has also described the opposing arguments of her finding, as she has announced with her official email, dated 25.08.2016.

According to the minutes dated 05.09.2016, it is described that the opening of offers was made in connection with the concession procedure for the object "Construction and administration of the urban waste treatment plant of Fier District and energy production", with the participation of all members of the Commission, with the presence of the authorized representative of the company "Integrated Technology Services" Llc, Denisa Tollkuçi, where it is described that the offers provided by the operator presented in the tender JV "Integrated technology Services" Llc & "Energy 2 Sr" , is the only bidder in the amount of ALL 3,763,851,097 excluding VAT.

By the decision of the Commission dated 14.09.2016, the Union of Economic Operators JV "Integrated Technology Services Llc& Energy 2 SRL" was declared the winner. As can be ascertained, the company Energy 2 SRL is not registered in the NBC and as such does not have legal personality to operate in Albania.

By the Memo dated 15.09.2016, the Chairman of the Commission Pellumb Abeshi has sent the amountary report of the Commission, dated 14.09.2016, to the Former Minister of Environment Lefter Koka for approval, where in this report the member of the Commission Armida Ali has made the note according to the observation made by her with no. 5533 prot. date 29.08.2016. By letter no. 5961 prot, dated 15.09.2016, the Ministry of Environment has sent the "Winner Notification Form" to APP, for publication in the Bulletin. With the return letter, no. 10702/1 prot, dated 16.09.2016, APP has brought to attention that the "Winner's notification form" is part of the "Standard Concession/Public Private Partnership Documents" (DSK/PPP) namely Appendix 16 and in the sent form it is found that the complete information provided for in the DSK/PPP has not been reflected and, specifically, there is no information on the date of the notification of the classification. On this basis, he requested the resending of this form according to the requested form...

By the letter no. 5961/2 prot, dated 22.09.2016, the citizen Alqi Bllako, Secretary General of the Ministry of Environment, re-sent the "Winner's notification form" to PPA, according to item 16.

By the letter no. 5553/7 prot, dated 10.11.2016, the citizen Alba Thoma, as director of the Legal, Communication and Procurement Directorate at the Ministry of Environment, has sent the winner's notification form to ATRAKO.

After the announcement of the winner as above, with the minutes dated 28.09.2016, 30.09.2016, 03.10.2016 held by the commission and representatives of the winning company BOE JV "Integrated Technology Service sh.pk & Energy 2 SRL" represented by the citizens Klodian Zoto and Denisa Tollkuçi, the meetings for the negotiation of the contract are presented.

On 03.10.2016, the company ITS Llc with administrator Klodian Zoto and the company Energy 2 s.r.l. with legal representative Ernesto Granelli, establish the company "Integrated Technology Waste Treatment Fier" Llc with address Ibrahim Rugova street, Sky Tower, Floor 13, office 132, with tax number L62205045F. This company is registered in the NBC on 05.10.2016. Note that this address is exactly in the facility of the citizen Vladimir Kosta, where the other companies are located.

Discussions on the negotiation of the contract continue on 04.10.2016 and on 05.10.2016 the commission and the representatives of the winning company negotiated the draft contract. The Commission proposes to send this draft contract for consideration to the relevant institutions. With a memo dated 05.10.2016, the Commission addresses to the Minister Lefter Koka on the subject "Approval of the negotiated draft contract..."

By the letter no. 971/4 prot, dated 06.10.2016, the Ministry of Environment has asked to the State Attorney for an opinion on the draft contract negotiated with the winning bidder of the concession procedure. By the email dated 12.10.2016 at 10.11 am, the citizen Julinda Mansaku, an employee at the State Advocacy, sent an email from her official address avokaturaeshtetit.gov.al to the citizen Bledar Karoli, CC the latter's private address bledarkaroli@gmail.com, the email with object "Bot Concession Contract Fier District" asking for some clarification. With the email dated 12.10.2016 at 11.41 a.m., the citizen Alba Thoma replies to Julinda Mansaku and CC appoints Bledar Karoli and Alqi Bllako, giving clarifications regarding the questions raised by her. He above response together with the email

of the citizen Julinda Mansaku, the citizen Alba Thoma from the official address Alba.Thoma@moe.gov.al forwarded it to herself at her private address at albathoma82@gmail.com dated 12.10.2016 at 11.41 am and then on the same day at 11.42 am forwarded it to the citizen Klodian Zoto from her private address. On 12.10.2016 at 11.46, the citizen Klodian Zoto forwards to the citizen Mirel Mërtiri by email, the answer that Alba Thoma gave to the state attorney's office.

By the return letter, no. 1183/1 prot, dated 20.10.2016, the State Attorney General has given some suggestions for the draft contract, referring to the letter no. 971/4 dated 06.10.2016 of the Ministry of Environment. Specifically, it has suggested that:...in article 2.1 "Object" of the draft contract, it should be added that the other plants that will be built, administered, maintained and transferred, such as the incineration plant provided for in article 3 of the contract, wastewater treatment plant etc. will be transferred.

Referring to par. 5.2.1, they suggest that the ownership of the squares and all built objects remain in the ownership of the state authority, except in cases where it is provided otherwise in the DST...

Referring to par. 5.2.2, it should be reformulated in the sense that the concessionaire can set as a guarantee for financing only the rights derived from the concession contract and not the assets that will be created, since they are the property of the state, with the obligation to return to the state at the end of the concessionary period and in case of non-payment of the financing amount they can be confiscated.... only the right to use the squares and assets can be pledged or guaranteed...

...attached to the contract should be a list of expenditure items that correspond to works and purchases of machines and equipment for the implementation of the project..

...discordance in Article 10.5.2 and Annex V of the contract for the date of payment...etc.

It is evident that the legal opinions of the State Bar were not reflected in the following contract.

By the letter no. 971/4 prot, dated 06.10.2016, the Ministry of the Environment has asked to the Minister of Energy and Industry, Damian Gjijnuri, for an opinion on the draft negotiated contract.... With the return-response letter, no. 6032/1 prot. dated 21.10.2016, the Minister of Energy and Industry, Damian Gjijnuri, submits that... giving an opinion regarding the terms of the contract does not represent the area of MEI's responsibility. However, seeing that the product of the activity... will be not only the processing of waste but also the production of electricity, ... it is agreed in principle for the approval of this contract, provided that the parties, during the finalization and implementation of the concession contract, keep in mind to consider the provisions of the law no. 43/2015 "On the electricity sector" and by-laws.....

From the administered acts, it results that on 24.10.2016, the concession contract no. 5553/5, of the BOT form "For the construction and administration of the urban waste treatment plant of the Fier District and the production of energy", between the Contracting Authority, the Ministry of Environment of the Republic of Albania and the trading company "Integrated Technology Waste Treatment Fier" sh .p.k., represented by the administrator Arenc Myrtezani, headquartered in Tirana, with a contract value of 32,831,440.85 (thirty-two million, eight hundred and thirty-one thousand, four hundred and forty/85) euros.

In this contract, it is determined that the Contracting Authority is the Ministry of Environment of the Republic of Albania and the project implementation company will be the concessionaire "Spy Integrated" Llc ...the Contracting Authority, ...gives the Concessionaire, with a BOT concession, the financing, design, construction, commissioning, administration and maintenance of the Fier District waste processing plant and energy production, including the incineration plant, wastewater treatment plant, landfill and various auxiliary plants according to the project, object of the contract, by means of the concession according to the object of this

contract/concession contract for a period of 6 years, as well as its transfer at the end of the contract from the Concessionaire to the Contracting Authority, ... the object of this contract is the construction of the Fier District urban waste treatment plant, as well as any other activity that is closely related to the object of this contract.

Page 9 of this contract states that the "Effective Date" shall be the date of signature by both parties to this contract.

In par. 6.2 "Supervisor" it is defined that: "Before starting the works, the concessionaire will present to the contracting authority three well-known and experienced studios in the field of supervision, for similar objects, and the contracting authority will make the selection of one of them as the final supervisor of the concessionaire..."

In article 6.6 "Financial closure" it is provided:

6.6.1. Subject to the acquisition of real property rights over the squares, the Concessionaire shall use its best efforts to secure and deliver, within or earlier than 3 months after the effective date to the Contracting Authority, a written certification that financial closure has occurred.

6.6.2. It is not considered a violation of the concession contract; in case the concessionaire has not achieved financial closure within 3 months from the entry into force."

In article 10.5, the value of the contract is determined, specifically:

10.5.1. On the basis of the project data, the investments to be made by the concessionaire is the value offered on the day of the competition, namely in the values as follows: 4 516 621 316.73 ALL including VAT or 3 763 851 097.88 ALL excluding VAT 32 831 440.85 euros including VAT or 27 359 534.04 euros excluding VAT

10.5.2. The payment of financial support from the State Budget to the concessionaire will begin in the first month from the effective date of this contract and will be carried out within the 10th of each month by the contracting authority according to the provisions of Annex V

From the examination of the register of the notary Ardiana Mediu, according to the minutes of examination dated 12.03.2022, it results that on 24.10.2016, with the confirmation no. 4584 rep, of the notary Ardiana Mediu, have appeared before the notary, the citizen Lefter Koka, as a representative of the Ministry of Environment and the citizen Arenc Myrtezani, as representative of the company "Integrated Technology Waste Treatment Fier", Llc, who have notarized the standard tender documents described above.

IV. 8) Replacement of the company Energy 2 srl with the company "Ndirtim Montim Patos"

By the letter no. 24 prot date 27.10.2016 the company "Integrated Technology Waste Treatment Fier" Llc submits a request for approval to the Minister of the Environment, where they submitted that the company Energy 2 srl that will perform 20% of the works according to the Joint Venture contract, dated 19.08.2016, no. 6503 repertory, no. 3891 collection, has expressed the will to leave this JV and to replace this member and shareholder and to fulfill the legal requirements they propose to replace the company Energy 2 srl with the company "Construction Mounting Patos" sh.a. as a well-known and qualified company with many years of experience and from the Ministry of Environment in the field of environment and urban waste.

Also the company "Integrated Technology Services" Llc by its free will will transfer 10% of the shares of the founding capital of the company ITWTF Llc to the Construction Mounting

company Patos sh.a. bringing the percentage of the quota to the possession of the entity " Construction Mounting company Patos " sh.a. in 30% of the initial capital of the created company, as a special purpose entity (SPV). Based on the Article 16.1 of the concession contract dated 24.10.2016 no. prot 5553/5 require the approval from the Ministry of Environment. This document is signed by the administrator Arenc Myrtezani. Attached is a amountary CV for the company Construction Mounting Patos sh.a.

The company " Construction Mounting Patos " Llc is not an unheard of company before, since on 22.1.2015 it won as part of the JV " Construction Mounting Patos Shpk and Gjiguria Shpk", the procurement procedure "Relocation of urban solid waste from the existing Elbasan landfill and reclamation of the area" .

It results from the administered acts that, after concluding the concession contract no. 5553/5, dated 24.10.2016, the Former Minister of Environment, Lefter Koka, with letter no. 7040/1 prot, dated 31.10.2016, in response to the request of the company "Integrated Technology Waste Treatment Fier" sh.p.k, no. 24 prot, dated 27.10.2016, has given full approval to the company "Integrated Technology Waste Treatment Fier" " sh.pk, for the replacement in the company "Integrated Technology Waste Treatment Fier" Llc of the shareholder Energy 2srl with the company " Construction Mounting Patos " sh.a, as a new shareholder. The company Energy 2srl or its shareholders will remain in the capacity of the main subcontractor for the implementation of the undertaken works, this is an essential condition for granting the approval. As well as, the sale by the company "Integrated Technology Waste Treatment Fier" Llc of 10% of the shares of the initial capital of the company " Construction Mounting Patos " sh.a.

In this way, the partner "Energy 2 SRL", the shares he owned (20%) in the EO "Integrated Technology Waste Treatment Fier", has sold to the economic operator "Construction Mounting Patos", for the value of 20,000 ALL, passing from partner, in the capacity of the main subcontractor for the implementation of the undertaken works. Also, EO "Integrated Technology Services" has sold 10% of its shares to EO "Construction Mounting Patos", for the value of 10,000 ALL, bringing it to the quota of 30% of shares owned by EO "Integrated Technology Waste" Treatment Fier", while 70% is owned by EO "Integrated Technology Services". (The letter was prepared by B. Karoli).

#### IV.9) Supervision:

By the letter no. 26 prot dated 31.10.2016 the company ITWTF Llc addresses to the Minister of the Environment, Lefter Koka, where he submits that, based on Article 6.2 of the concession contract dated 24.10.2016 with no. prot 5553/5, they send for approval the "Company Profile" of three prestigious and experienced studios in the field of supervision. Specifically, they propose "Ave Consulting", "Design & Consulting Engineers", "Roalb Studio".

It is established that the company "Ave Consulting" is a close associate of the citizens Klodian Zoto and Mirel Mërtiri. This particular company turns out to have been the supervisor of the works carried out within the procurement procedure "Construction of the Shkumbin River Estuary Cleaning Plant and the requalification of the Vile Bashtovë Rrogozhin coastline", which is the same company that also worked on the project for this work, where on 01.04.2016 JV "ITS Shpk & Shijaku & Zenit Ambiente" was the winner with an economic offer of ALL 101,240,160 excluding VAT. Also, this company turns out to be the supervisor of the works for the Elbasan incinerator.

By the order no. 229, dated 01.11.2016 (no. 7176 prot dated 01.11.2016) of the former Minister of Environment, Lefter Koka, in the capacity of the Holder of the Contracting Authority, a commission has been established for the review of the candidacies for the supervision of the

works in progress of the Concession Contract, proposed by the economic operator SPV "Integrated Technology Waste Treatment Fier" Llc, consisting of Klodiana Marika, Bledar Karoli, Elvana Rama.

By the minutes no. 1 dated 02.11.2016, the Commission assembled with only two members, Bledar Karoli and Elvana Rama, decided to review the documentation submitted by the subjects "D&C Partners" Llc, "Roalb Studio" Llc, "Ave Consulting" s.p.k. By the minutes no. 2, dated 02.11.2016, the Commission assembled as above, with only two members, has decided to propose for the supervision of the works for the object ... the company "Ave Consulting" Llc By the letter no. 7217 prot, dated 03.11.2016, the Ministry of Environment has sent to APP, the notification of the signed contract, dated 07.11.2016, for the publication in the Bulletin of the Public Procurement Agency.

On 10.11.2016, a service contract was concluded between the company "Integrated Technology Waste Treatment Fier" Llc, represented by the administrator Arenc Myrtezani and the company "Ave Consulting" Llc, represented by the administrator Arben Dervishaj, with object: Consulting for supervision of the facility "Urban waste treatment plant of the Fier District and energy production", against the value of 250,000 (two hundred and fifty thousand) Euros, excluding VAT.

#### IV.10) Reallocation of funds:

By the email dated 02.11.2016, it appears that the citizen Klodian Zoto sent an email to the citizen Valbona Ballgjini, where is attached the document "Financial Forecasts". On 02.11.2016 at 15:37 the citizen Klodian Zoto sends an email to Valba (Valbona – translator's annotation) Ballgjini at her address [vballgjini@hotmail.com](mailto:vballgjini@hotmail.com) and Alba Thoma at her address [albathoma82@gmail.com](mailto:albathoma82@gmail.com), with the title "Fw" Fwd: Tirana business plan with albanian Tables" and saves it in the folder [klodianszoto@yahoo.com](mailto:klodianszoto@yahoo.com).ost attachment ZTMT Submitted business plan. It is established that attached is the document authored by ekaleshi created on 01.11.2016 and modified on 02.11.2016 that starts with "1. Financial forecasts".

By the letter no. 14925/1 dated 03.11.2016 of the Minister of Finance Arben Ahmetaj, addressed to the Tirana Treasury Branch, the General Directorate of the Treasury and the Ministry of the Environment, with the subject "Reallocation of funds to investments for the 2016 budget" has submitted that in.. . support of the letter of the Ministry of Environment no. 7104 dated 28.10.2016, through which is requested the transfer of funds for the capital expenditures, they approve the requested reallocation according to the attached table. In the attached table it is found that related to the project "Energy production plant from waste in Fier" a value of 26 449 329 ALL has been reflected.

#### IV.11) Provision of bank financing, subcontracting of the company Integrated Technology Services:

From the verification done in the NBC website, it results that the Italian company "Energy Recuperator" was established in Albania as a branch of the foreign company, dated 03.05.2016, with the Italian citizens Ernesto Granelli and Mario Granelli as legal representatives. This company, on 10.11.2016, concluded the contract with no. 16-E-005, with the company "Integrated Technology Waste Treatment Fier" Llc for the purchase of the fertilizer processing plant and energy production in the amount of 15 million Euros (excluding VAT).

This company brings to our attention that it also appears in the incinerator of Elbasan, where in 2014 it was signed a contract with the company Albtek Energy Llc for the supply of a plant for the production of electricity of 2.85 Mwe and the Italian citizen Francesco Pistritto was involved.



According to the insurance agreement no. 11065 repertory, no. 3616 collection, dated 15.11.2016, between the companies "Integrated Technology Services" Llc, with legal representative the citizen Klodian Zoto (mortgagor) and the company "Construction Mounting Patos", sh.a., with legal representative the citizen Flamur Kollozi (as mortgagor) and Credins bank as mortgagor, is described as a security lien on the mortgagor's movable assets, including the contract for the purchase of the fertilizer processing plant and energy production in the amount of 15 million Euros (excluding VAT), signed between the company "Integrated Technology Waste Treatment Fier" Llc and the selling company "Energy Recuperator", s.p.a., on 10.11.2016 with no. 16-E-005.

In this agreement, it is mentioned that the commercial companies " Construction Mounting Patos " sh.a., "Integrated Technology Services" Llc, have placed a lien on:

1. "100% of the capital shares of the company "Integrated Technology Waste Treatment Fier" sh.p.k, as well as the rights derived from them.
2. The Concession contract no. 5535/5 prot, dated 24.10.2016, signed between the company "Integrated Technology Waste Treatment Fier" and the Ministry of Environment with a contract value of ALL 3,763,851,097 (excluding VAT) or ALL 4,516,621,316 (including VAT).
3. "The contract for the purchase of the waste processing plant and the production of Energy in the amount of 15 million Euros (excluding VAT)", signed between the concessionaire company "Integrated Technology Waste Treatment Fier" Llc, and the seller company "Energy Recuperator SPA" ", dated 10.11.2016 with no. 16-E-005.

On 21.11.2016, a subcontracting contract was signed between the company "Integrated Technology Waste Treatment Fier", Llc, with legal representative Arenc Myrtezani, in the capacity of the customer, and the company "Integrated Technology Services", Llc, with legal representative the citizen Klodian Zoto, in the capacity of the executor, for the performance of civil works, such as the construction of waste storage sites with an area of 66,000 m<sup>2</sup>, in accordance with the project and technical specifications; The design and construction of the wastewater treatment plant, completed with all its components, with a capacity of 50 cubic meters per day; The infrastructure and network necessary for the operation of the landfill (road network, lighting network, operating areas, fencing, etc.).

In the subcontracting contract, par. 4 provides for the contract the amount: 869,303,520 (eight hundred and sixty-nine million, three hundred three thousand, five hundred twenty) ALL excluding VAT, according to Annex 2, which contains the approved estimate of the works subject to this contract. In par. 5, letter "a", the "Situations of Works-Invoicing" are provided: "The performed works will be accounted for at the prices of par. 4 with monthly situations, accompanied by the book of measures, as well as the records of the performance of the works disguised, as well as the "as build project" The form of the situation will be defined in Annex 4".

By the letter no. 38 prot dated 22.11.2016 ITWTF has addressed to the citizen Lefter Koka, Minister of Environment, informing him that the financing agreement between this company and Credins Bank with no. 11064 repertory, no. 3615 collection and the concession contract was established as a guarantee. Also in this financing agreement, the transfer of direct payments of the financial support of the project, according to annex V of the concession contract, to the company's accounts at Credins Bank sh.a. By the letter no. 5553/10 dated 23.11.2016 of the citizen Lefter Koka, Minister of Environment, addressed to the citizen Arenc Myrtezani, administrator of the company ITWTF, a response informing him that the notification has been filed with the Ministry of Environment with no. prot. 5553/9, dated 22.11.2016.

IV.12) Details of investments for the years 2017-2019 and the initiatives to change DCM no. 575/2013

By the letter no. 17911/177 dated 20.01.2017 of the Minister of Finance Arben Ahmetaj, sent to the Tirana Treasury Branch, the General Directorate of the Treasury and the Ministry of the Environment with the subject "Details of the investments for the years 2017-2019 are sent" it is reflected that based on the letter of the Ministry of Environment with no. 8513/1 dated 04.01.2017 "On the details of investments for the year 2017" it is clarified that:

- Approve the detailing of the funds for capital expenditures in domestic and foreign financing for the years 2017-2019 according to the attached tables.
- For IT projects, the fund has been opened frozen as confirmation from Akshi must be obtained for these projects.

So for the Incinerator of Elbasan, we have:

The 2017 budget in the amount of ALL 553,119,000

The 2018 budget in the amount of ALL 662,502,000

The 2019 budget in the amount of ALL 661,502,000

For the energy production plant from waste in Fier is:

The 2017 budget in the amount of ALL 590,000,000

For the year 2018 in the amount of ALL 750,209,000

For 2019 in the amount of 780 000 000 ALL

In January 2017, the citizen Arben Ahmetaj, as Minister of Finance, took another legal initiative, also referring to the letter no. 653/2 prot., dated 30.01.2017 addressed to the ministries and KPP as well as PPA sending for consideration the draft decision "On some changes in the DCM no. 575, dated 10.07.2013 "On the approval of the rules for evaluation and awarding with concession/public private partnership " together with the relevant relation. It is established that the proposals for these changes were made in cooperation with the Minister of Economic Development, Tourism, Trade and Entrepreneurship, the Minister Milva Ekonomi (see letter no. 393/1 dated 24.01.2017 the draft decision together with the relevant relation that the latter forwards to the Minister Arben Ahmetaj for co-signing). The legal assessor of the material is the citizen Alda Klosi.

In this draft decision, the proposals that have been changed relate precisely to the increasing of the role of the Ministry of Finance in concession procedures, requiring that each concession project must be evaluated and approved in advance by the Ministry of Finance, regardless of whether financial support is requested or not. It is also provided that the concessions/PPP projects that undergo to changes to the contract or its transfer must be evaluated and approved in advance by the Ministry of Finance, regardless of the need or not for financial support.

By the letter no. 708/2 prot dated 03.02.2017, the Minister for the Relations with the Parliament has given an opinion to the Minister of Finance Arben Ahmetaj, expressing the agreement in principle, but suggests that its contents should be included the prediction that the objects of supervision by the Ministry of Finance will be also the existing concessionary contracts and those of public private partnership in cases where they bring implications to the state budget. PPA by the letter no. 2089/1 prot dated 03.02.2017, states that they are of the opinion that the concessions/PPP projects that require the approval of the Minister of Finance are those projects that require financial support.

On 15.02.2017, the minutes of the meeting of the Council of Ministers were kept, where it is observed that the citizen Damian Gjijnuri, acting as Minister of Energy and Industry, submitted that since there are concessions that have nothing to do with the state budget, such as those of energetic character, let there be some kind of approval but to set a ten-day deadline for the Ministry of Finance to give an opinion.

The citizen Arben Ahmetaj submits that: *The decision changes based on the organic law of the budget, in this particular case there are energy concessions that do not have direct implications, but were indirect implications, like the last case, which we discussed with the minister; where one of the concessionaires practically went directly into debt, in the definition that was formatted by the Ministry, however, I agree with the Minister's logic, to set a 10-day limit for each type of concession, with the wording that the Minister suggested, but this is not only a request of the Monetary Fund... As a conclusion with DCM no. 146 dated 22.02.2017, the relevant changes were approved in DCM no. 575 of 20213, leaving the proposed changes but adding some deadlines.*

#### IV.13) Expropriation

Starting from 26.02.2016, there was a commitment from the Municipality and the Council of the Municipality of Fier, the company "Integrated Technology Waste Treatment" Llc and the Ministry of Environment, in relation to the expropriations that had to be carried out in order to build the plant according to the concession agreement.

After receiving the relevant confirmations from ZVRPP and obtaining the consent of the owner, the citizen Nevin Godo (Vrioni), the former Minister of Environment has raised the order no. 254 dated 30.11.2016 (no. 7794 prot dated 30.11.2016). The Special Commission for the follow-up and the implementation of the procedures for the expropriation for public interest, of real estate, private property... composed of: Chairman of the Commission the citizen Pëllumb Abeshi and members the citizens Ylli Hoxha, Adriana Gjini, Rael Qeleshi, Sabina Cenoimeri.

By the letter no. 5553/11 prot., dated 30.11.2016, the Chairman of the Expropriation Commission, Pëllumb Abeshi, has notified the citizen Nevin Godo of the initiation of procedures for the expropriation in the public interest, for her property no. 1, of 111,564 m<sup>2</sup>, in the area cadastral 2636, notifying her of the total value of the expropriation in the amount of 46,299,060 (forty-six million two hundred ninety-nine thousand and sixty) ALL, accompanying this notification with the card of this property, where according to this card it turns out that the land type "land" is marked.

But although, as reflected above and from the entirety of the documentation, it is proven that the property to be expropriated, owned by the citizen Nevin Godo (Vrioni), was of the arable type, with the document no. 5553/12 prot, dated 30.11.2016, the Chairman of the Special Committee on Expropriations, Pëllumb Abeshi, has sent for publication to the Center of Official Publications, the request for expropriation, in the public interest, according to the list attached to this letter. This list reflects the property data of the citizen Nevin Godo (Vrioni), presented in "land". This list is signed by the Chairman of the Commission Pëllumb Abeshi, while the names of the members of the Evaluation Commission, Ylli Hoxha, Ardiana Gjini, Rael Qeleshi, Sabina Cenoimeri, are shown marked, without their signatures.

By the the response, no. 7902/3 prot, dated 01.12.2016, addressed to the Ministry of Environment, the Mayor of Fier has confirmed the agreement for the initiation of the expropriation procedures for the public interest, of the owners affected by the implementation of this project, noting that the Municipality Fier is in the process of drafting the 2017 budget, which will also provide for the funds and the method of liquidating the value of the respective expropriations. On 01.12.2016 for the Ministry of Environment and 13.12.2016 for the Municipality of Fier (no. 5553/14 for the Ministry of Environment and no. 7902/5 for the Municipality of Fier) an agreement was signed between the Ministry of Environment, represented by the Director General, Pëllumb Abeshi and Fier Municipality, "For the expropriation for public interest, of privately owned real estate, which are affected by the project "for the construction and administration of the urban waste processing plant of Fier District and energy production". In this agreement, among other things, it is determined that

Fier Municipality, within 30 days from the date of approval by the Decision of the Council of Ministers, for the expropriation of the assets affected by this project, to carry out the relevant legal actions, for the transfer of ownership from the owner, in her favor, as well as to carry out the liquidation of the owners according to the list, attached to the DCM.

By the letter no. 46/1 prot. dated 23.02.2017, the Mayor of Fier has requested to the Ministry of the Environment for a clarification stating that: "From the verifications and confirmations received at ZRPP Fier, it results that the property to be expropriated is located in the Cadastral Area 2636 and is of the land type. Based on the DCM no. 89, dated 02.03.2016 "For the approval of the land map value in the Republic of Albania, the price corresponding to this category of property, that is, the price per land area turns out to be 269 ALL/m. Based on the above, we ask you to specify the amount of expropriation or if there is any other legal act to change the category of property from arable land to plot of land".

By the response letter, no. 1565/1 prot, dated 03.03.2017, the citizen Alqi Bllako, in the capacity of Secretary General of the Ministry of Environment, has confirmed to the Mayor of Fier that:...the value that will be used is the one specified in DCM no. 951, dated 28.12.2016 "On the expropriation for the interest of the owner of real estate, private property, which is affected by the implementation of the project for the construction and administration of the urban waste processing plant of the Fier District and the production of energy", since until now we do not have any notification from the Council of Ministers, on the basis of which the above-mentioned act has been changed

By the other letter, reply, no. 2596 prot, dated 24.03.2017, the former Minister of the Environment, Lefter Koka, letter prepared with the approval of the citizen Alqi Bllako, in the capacity of Secretary General of the Environment, addressed to the Mayor of Fier, confirming that: "Referring to the communications of ongoing regarding the value of the expropriation of assets that will be affected by the implementation of the project "For the construction and administration of the urban waste processing plant of the Fier District and the production of energy", we inform you that there is an error in the determination of the type of land and consequently the price that must be paid according the DCM no. 951, dated 28.12.2016 "On the expropriation for the interest of the owner of real estate, private property, which is affected by the implementaion of the project for the construction and administration of the plant urban waste processing of the District and energy production", as the aforementioned act mentions as "land", while referring to the real estate card issued by the Fier Local Real Estate Registration Office, the area that has already been expropriated by this decision is "terrain". As per above, we think that you can proceed with making the corresponding payments for the expropriated subject referring to the corresponding price of the land.

By order no. 2860/4 prot dated 19.07.2017 (no. 386 dated 19.07.2017) the mayor of Fier Municipality, the citizen Armand Subashi, orders the expropriation payment to be carried out for the public interest of the owner of the immovable property, private property that is affected by the implementation of the project "On construction of the urban waste processing plant of Fier district and energy production" Nevin Godo (Vrioni)...in the amount of 19,299,000 ALL. The fund needed for these expropriations should be covered by the investments for expropriations approved in the Fier Municipality budget for 2017. The rest of the expropriation value according to the DCM will be paid as agreed between the parties until July 2018. As for above, the agreement deed with no. 5770 prot dated 12.07.2017 between Fier Municipality and the citizen Nevin Godo (Vrioni). This agreement stipulates that the payment of the total value of the expropriation will be made in two installments where the first installment will be liquidated immediately after the signing of the agreement, while the second installment will be liquidated within the month of July 2018.

By the letter no. 5770/1 prot. date 16.08.2017, Fier Municipality in implementation of the Decision of the Council of Ministers no. 951, dated 28.12.2016, requested to the ZVRPP Fier, that the expropriated property in the name of citizen Nevin Godo (Vrioni), Mbrostar Administrative Unit, be certified in the name of Fier Municipality, according to the provisions of the Decision of the Council of Ministers. From the documentation administered by the Fier State Cadastre Agency, it results on 29.08.2017, in the property card no. 1, Cadastral Zone 2636, Volume 10, Page 63, with an area of 111,564 m<sup>2</sup>, of arable land type, changes have been made regarding the owner of this property, registering the property owned by the Municipality of Fier, pursuant to the DCM no. 951, dated 28.12.2016.

By the order no. 77, dated 05.03.2019, the Mayor of Fier, Armando Subashi, pursuant to the Decision of the Council of Ministers no. 951, dated 28.12.2016 "On the expropriation for the public interest of

the owner...", as well as on the basis of "Act of Agreement No. 5770 Prot, dated 12.07.2021", regarding the expropriated subject, it has been decided to carry out the payment of expropriation for public interest of the owner of the property... Nevin Godo (Vrioni), ...payment made in installments according to the relevant orders of the Mayor of Fier, no. 386 dated 19.07.2017, no. 402 dated 27.07.2018, no. 49 dated 05.02.2019, no. 77 dated 05.03.2019, confirming the liquidation made in installments for the expropriation, in the amount of ALL 46,299,060.

Regarding the expropriated property in the name of the citizen Nevin Godo, according to the DCM no. 951, dated 28.12.2016 "For the expropriation, in the public interest for the owner of the immovable property, private property, which is affected by the implementation of the project "On the construction of urban waste treatment plant of the Fier District and energy production", it turns out that this property has always had the legal status of land and to convert it into "terrain", for the purpose of building the incinerator, land conversion must be done with a special decision of the Council of Ministers, pursuant to the DCM No. 410, dated 27.06.2012 "On determining the rules and procedures for changing the categories of land resources", which provides that the conversion of land of the category "Land", in "plot", for construction purposes is made by Decision of the Council of Ministers.

From the confirmation received from the Directorate of Land Administration and Protection (DAMT); no. 201/1prot, dated 16.02.2022, at the Fier District Council, it turns out that in the archive of Fier DAMT there is no practice for changing the type of the property no. 1, Cadastral Area 2636, Vol. 10, Page. 63, Mbrostar-Ura.

By the confirmation received from the Ministry of Agriculture and Rural Development, no. 978/2 prot, dated 16.02.2022, it results that in the archive of this Institution there is no documentation for the change of the type of property no. 1, Cadastral Area 2636, Volume 10, Page 63, Mbrostar-Ura.

By the evaluation expert report dated 15.02.2022, carried out during the preliminary investigation, it was found that the value of the immovable property for the property type arable land (agricultural land) in the Cadastral Area 2636 Mbrostar, Ura, Fier, according to the prices determined in the DCM no. 89, dated 03.02.2016 "On the approval of the land value map in the Republic of Albania" has a value of 269 ALL/m<sup>2</sup>, the real value of the real estate located in Cadastral Area No. 2636, Mbrostar Ura, Fier, with an area of 111,564 m<sup>2</sup>, the property type "land area", is 111,564 x 269 ALL/m<sup>2</sup>=30,010,716 (thirty million ten thousand seven hundred sixteen) ALL.

As per above, it results that the value of the expropriation calculation was made in violation of the DCM no. 410, dated 27.06.2012 "On determining the rules and procedures for changing the categories of land resources" and DCM no. 89 dated 03.02.2016, "For the approval of the land value map in the Republic of Albania", bringing the damage to the state budget in the amount of 16,288,000 (sixteen million two hundred eighty-eight thousand) ALL.

#### IV.14) Approval of construction permit

The National Council of the Territory, by decision no. 15 dated 16.10.2017, at the proposal of the concessionaire company, decided to approve the construction permit for the object: "Construction and administration of the urban waste treatment plant of Fier district and energy production", located in Fier Municipality. By the letter no. 3078/2 prot date 18.12.2017 the aforementioned decision is addressed to the person in charge of the archive and protocol sector, the Council of Ministers, the Central Technical Archive of Construction, the Ministry of Infrastructure and Energy, Fier Municipality as well as the company ITWTF.

By no. 178 repertory, no. 116 collection dated 19.01.2018 it turns out that an usufruct agreement was concluded between Fier Municipality, signed by the mayor of Fier Municipality and the ITWTF beneficiaries represented by the citizen Loran Dusha. According to article 1.1 upon signing this agreement, CA grants the beneficiary usufruct rights over the property defined in appendix 1. According to par. 2 the purpose of the usufruct is to implement the concession agreement without any payment to the beneficiary, which will be considered as economic destination. The usufruct under this agreement is granted free of charge to the beneficiary.

The National Council of the Territory has granted construction permit No. 37/3, dated 05.02.2018, developers "Integrated Technology Waste Treatment Fier" Llc, for the object "Construction and

administration of the urban waste treatment plant of Fier district and energy production, Fier Municipality", with a term of 20 months, according to the decision no. 15, dated 16.10.2017 of the National Council of the Territory.

By the letter no. 8 prot, dated 09.02.2018, of the supervisory company of the works "Ave Consulting" Llc, the Ministry of Infrastructure and Energy, the Municipality of Fier and the Local Police Directorate of Fier have been notified of the start of the works on 06.02.2018 and their completion on 06.10.2019, as well as the supervisor of the works is the citizen Arben Dervishaj.

By the letter no. 37/5 prot, dated 28.02.2018, the Territorial Development Agency at the Prime Minister's Office, has made the announcement to the National Inspectorate for the Protection of the Territory and the Inspectorate for the Protection of the Territory at the Municipality of Fier, for the startinf of the works, to the National Inspectorate for the Protection of the Territory and the Inspectorate for Territory Protection at Fier Municipality.

In addition, this notice is accompanied by documentation such as decision no. 15 prot, dated 16.10.2017 of the National Council of the Territory, map of the location of the facility, construction permit document No. 37/3 prot, dated 05.02.2018, as well as the architectural project.

By the letter no. 29 prot, dated 02.03.2018, the concessionaire company addressed to ZVRPP Fier/Adisa with a request for changing the type of property from arable land to land plot, specifically property number 1, address Mbrostar - Ura, Fier, ZK 2636 vol 10 page 63 owned by Fier Municipality after expropriation with the DCM no. 951 dated 28.12.2016 and the registration in the property register in the relevant sections of the concession contract dated 24.10.2016 with no. 5553/5 prot.... The registration in the property register of the agreement for the creation of usufruct on the area of the concession agreement which is related to the construction and administration of the urban waste treatment plant of the Fier district and the production of energy related between the company and the Fier Municipality.

#### IV. 15) Changing the contracting authority and performing the audit by the High State Control

By the decision of the Council of Ministers, no. 504, dated 13.09.2017, "On determining the field of state responsibility of the Ministry of Infrastructure and Energy", it has been decided that the Ministry of Infrastructure and Energy exercises its activity in the following areas of state responsibility: ..."3. The field of urban waste in relation to the territorial planning and waste infrastructure"... Thus, the field of concession/incineration of urban waste has passed the responsibility of MIE, so also the implementation and disbursements of the "Elbasan Incinerator" contract have passed the responsibility of MIE.

By the normative act of the Council of Ministers no. 3 dated 06.11.2017 "On some amendments and additions to the Law No. 130/2016 "On the 2017 budget" as amended, published in the Official Journal No. 194 dated 07.11.2017, has determined the planned and following funds to be allocated/opened for the concessionaire of the Fier Incinerator in the amount of ALL 163,382,960.

In the meantime, as it is observed, on the part of the High State Control, actions have been taken in relation to the management audit of solid waste processing at the Fier Municipality plant, and this has created concern among the parties involved. As stated above, from an email found on the seized computers of the citizen Klodian Zoto, where it is evident that on 05.12.2017 at 12.41, the citizen Rezart Golemi (employee of KLSH), sent an email to the citizen Gentian Leva with the title "Material for the report" where he informs him that Turi has left an order to send the landfill material to Gentian. On 05.12.2017 at 12.52, the citizen Gentian Leva (employee at KLSH) sends an email to the citizen Klodian Zoto and on the same date, the citizen Klodian Zoto sends it to the citizen Alqi Bllako. Attached is the document with protocol no. and date of the SSC, with the rubric "Bujar Leskaj is approved" of 2017, titled "Project audit report of the performance "Management of solid waste processing in the Fier Municipality plant". On the first page, there is also the note: Confidential: This draft document is the property of the High State Control. It contains confidential information and its purpose is to absorb official and administrative comments.

Also, it turns out that on 22.11.2017 at 4:15 p.m., the citizen Alma Shehu sent an email to the citizen Alda Klosi with the title "Incinerator of Fieri memo" attached to which is a memo dated 22.11.2017

"On the concession project "Construction of landfill, incinerator and rehabilitation of the existing Fier landfills" presented by the Ministry of Environment, with the following content: This project was initially sent for approval by the Ministry of Environment to the Ministry of Finance on 07.06.2016, where the Ministry of Finance initially requested through correspondence its fulfillment of the requirements according to the DCM No. 575/2013 and the inclusion of the costs of this project within the planned budget ceilings. In response to this letter, the Ministry of Finance by letter No. 8624/4 dated 09.08.2016 after verifying the financial analysis presented in feasibility study, agreed in principle with the financial support, but asking the Contracting Authority to take into consideration during further procedures: the Budgetary costs that may arise as a result of the materialization of exchange rate and inflation risks be calculated within the total provided as financial support for this project; Obtaining approval from the MEI for meeting the risk from the price of electricity; Obtaining approval from the local government units that are included in this project regarding their bearing the risk of not meeting the amount of waste to be treated.

According to the economic-financial analysis presented in the feasibility study, it results that: The term of this contract is 6 years; The total value of the project is 28 million euros excluding VAT; Plant construction time: Within 24 months from the date of commencement of works.

Income consists of:

1. Payment from the Albanian Government in the amount of 388,889 euros excluding VAT per month, the study does not specify the date when the payment from the Government should start. Also, in the feasibility study of the risk analysis, the risk of design, construction and commissioning, it is clearly defined that: The Public Sector will not make the payment for the investment if the plant does not meet the quality standards, the capacity and the power it produces as well as the parameters environmental. In Article 15, par. 15.5 of the draft contract, it is determined that: The Contracting Authority undertakes to make the monthly payments for the implementation of the plant and to cover the construction costs.

2. Income from the sale of energy and the sale of scrap.

According to this analysis reflected in the study, it has been verified that: all the elements defined in the law 125/2013 and DCM no. 575/2013 as amended have been implemented, such as: cost-benefit analysis, all detailed financial forecasts, public sector comparator, value for money, argumentation regarding feasibility and its affordability, the detailed analysis of the risks where the Concessionaire has amounted the construction risk, which also includes the risk of obtaining permits and licenses, this is also defined in par. 13.3 of article 13 of the draft contract; and the costs of the project have resulted in accordance with Article 22 of the DCM 575/2013 as amended, i.e. within the annual budget and within the medium-term expenditure ceilings of the Ministry of the Environment.

The Ministry of Finance has expressed its agreement in principle with the financial support with the above-mentioned comments with the letter dated 09.08.2016.

From the content of the contract signed between the parties, which was not considered after its negotiation. it turns out that there are significant changes in its content as follows:

On page 9 of the signed contract, a different definition for "Effective Date" is given than the one presented in the draft contract brought to the Ministry of Finance for approval. The effective date is a very important element in the concession/PPP contracts, it is necessarily linked to the fulfillment of a number of legal conditions such as the creation of the SPV, obtaining permits or licenses, etc.. On page 3 of the signed contract it appears that the offers for this concession procedure were opened on 05.09.2016, while the letter of the Ministry of Finance for granting approval for financial support is dated 08.09.2016.

"The definitions in the signed contract are different from those in the draft contract. In the contract there is a different definition regarding the payments for financial support from the Budget, the granting of this concession/PPP project was made on the basis of the Law No. 125/2013 "On the concessions/PPP" amended, the Contracting Authority, while in article 8 par. 1/d and 1/d/ii it is defined that: Public Private Partnership means a form of long-term cooperation regulated by contract between the Contracting

Authority, the public partner and one or more economic operators, ie the private partner where.....d) the private partner is remunerated mainly but not exclusively, and in accordance with the contract.....ii) by regular direct payments paid by or on behalf of the Public Partner, usually in relation to the availability of the facility and/or service provided.

Therefore, in order to comply with the provisions of the Law No. 125/2013 as amended and the DCM No. 575/2013 as amended, the Contracting Authority had to adhere to the legal framework for concessions, the feasibility study and the draft contract during the signing of the contract submitted to the Ministry of Finance according to which it has also received the approval.....

By order no. 223 dated 23.11.2017, of the Minister of Infrastructure and Energy, a commission has been set up to take over all the documentation, among other things, in relation to the procedures for "Granting a concession for the construction and administration of the district's urban waste treatment plant Fier and energy production" and "Granting with the Concession for the construction of Landfill, Incinerator and Rehabilitation of Existing Storage Sites in Tirana". The commission consists of the citizens Bujar Ajazaj, Arta Mucaj, Bledar Karoli and Ojona Janko.

By the letter no. 3672 dated 21.12.2017 of the deputy minister of the Ministry of Infrastructure and Energy Artan Shkreli, a request was made to the Ministry of Finance and Economy with the subject "Request for allocation of funds for capital expenditures" where it was submitted that: Pursuant to the law no. 130/2016 dated 15.12.2016 "On the 2017 budget" amended, following the instruction of the Ministry of Finance no. 2 dated 06.02.2012 "On standard budget implementation procedures" and supplementary guidance of the Ministry of Finance no. 8 dated 13.01.2017 "For the implementation of the 2017 budget", we request fund allocation in the approved MIE budget for 2017 in the capital expenditure item for the project "Fier urban waste energy production plant" according to the attached table. This need has come as a difference between the planned disbursements for 2017 according to the contract annex with detailed allocations from the Ministry of Finance sent by letter no. 16148/46 dated 22.11.2017 pursuant to the normative act no. 3 dated 06.11.2017. Attached is a table with the designation Reallocation 2017, MEI where in the first row with the designation Decreased is described the Incinerator of Elbasan in the value of 55 000 000 ALL and in the second column with the designation Added is described the Energy Production Plant from waste in Fier with the amount of 55 000 000 ALL.

According to the minutes no. 1911/1 prot., dated 12.01.2018, the commission established by order of the Minister of Infrastructure and Energy no. 223, dated 23.11.2017, to take over the documentation of the incinerator files.

By Authorization no. 5583/4 prot, dated 31.08.2020, the Minister of Infrastructure and Energy, has authorized AKUM to evaluate the request of the economic operator of the concession contract "Construction and administration of the urban waste treatment plant of the Fier District and energy production" and the citizen Alqi Bllako, General Director of AKUM, to maintain the communications with the concessionaire company regarding their request and to sign any document/act that is necessary for handling the request of the company, in accordance with the legislation in force.

By Authorization no. 5683/2 prot, dated 29.10.2019, the Minister of Infrastructure and Energy, has authorized: the National Agency of Water, Sewerage and Waste Infrastructure (AKUM) to assess the request of the supervisor of the works of the concession contract "Construction and administration of the sewage treatment plant urban waste of the Fier District and energy production" and the citizen Alqi Bllako, General Director of AKUM, to maintain the communications with the concessionaire company regarding their request and to sign any document/act that is necessary for handling the request of the company.

From the administered acts, it appears that the concession contract, during its implementation, was amended two more times, the contract amendment dated 03.12.2019, specifically Annex IV "Work schedule", which is about the revision and changing of the work schedule for the construction of this incinerator, extending the deadline for a period of 9 months (Addition to the Contract/Amendment No. 3628 prot, dated 03.12.2019, for a period of 9 months from 06.10.2019 to 06.07.2019), as well as the change of contract no. 5553/5, dated 11.09.2020, referring to the amendment/agreement recorded in AKUM, with no. 2238/3 prot dated 1.09.2020, specifically Annex IV "Schedule of works", which is about the revision/change of the Schedule of Works for the construction of this Incinerator, extending



the deadline for a period of about 9 months (Additional Contract/ Amendment No. 2238/3 prot, dated 11.09.2020, for a 9-month period from 06.07.2020 to 31.03.2021). These two amendments to the concession contract were made by the citizen Alqi Bllako, in the capacity of the General Director of the National Water, Sewerage and Waste Infrastructure Agency (AKUM), in the capacity of the Authorizing Authority.

#### IV.16) Payments of the concessionaire company

By the letter dated 24.08.2018, it results that the company ITWT Fier Llc informs that on 22.08.2017 he registered the decision to change the administrator, removing the citizen Arenc Myrtezani and appointing the new administrator, Loran Dusha.

As per above, it was reported that an agreement was reached with the company Energy 2 Srl, for the implementation of the waste processing plant.

As per above, the concessionaire company has claimed to make payments for this very purpose. Thus with the letter "Clarifying letter", no. 10 prot. dated 01.02.2017 and no. 25 prot dated 10.03.2017, of the concessionaire company, addressed to the Ministry of Environment, it is reflected that the concessionaire company, starting from November 2016, has received the monthly payments provided for in Annex No. V of the concession contract. These payments were used for the purpose of payment against the Italian shareholder company of Energy 2 Srl: "Energy Recuperator Spa", subcontracted by the concessionaire company, for the implementation of the works undertaken by Energy 2 Srl and for the implementation of the waste processing plant.

However, from the documentation seized from the concessionaire company "Integrated Technology Waste Treatment Fier", it has emerged that on 18.01.2018 a contract was also concluded between the concessionaire company and company "Icaria SRL". This contract stipulates that it is a tender contract for engineering services and the company "Icaria SRL" would carry out the propaedeutic (preliminary) and executive design related to the construction of the thermovalorizer plant of assimilated urban solid waste with electricity production in Fier (Albania). The amount of this contract is 640,000 Euros for the engineering design and 20,000 Euros for the supervision and control of the plant assembly works. Taking into account the contract with the foreign entity "Energy Recuperator", it turns out that 2 different companies were paid for the same object. Also, from the documentation seized from the ITWT company, it was found that a vehicle rental contract was concluded with the "Shijaku" company, dated 25.05.2018, with a value of ALL 10,000/month (note that this company was also identified as a beneficiary in the auction of developed by Petrol Alba while the liquidator was the friend of the citizen Arben Ahmetaj, the citizen Artan Gjoka).

From the administered acts, it appears that other contracts have been seized from the concessionaire company "Integrated Technology Waste Treatment Fier" Llc, that are related to the performance of various works and services, but none of the recorded companies has brought goods for interest of the company "Energy Recuperator S.P.A."

On the part of the administrator of the concession company, the citizen Arenc Myrtezani, have been reflected falsified situations in the amount of 2,000,000 euros, it has been reflected that payments were made to the sales company "Energy Recuperator" in the amount of 1,945,700 euros, for services that are not delivered and goods that did not arrive according to the contract with the selling company "Energy Recuperator SPA" with no. 16-E-005. These payments were made through the submission of falsified situations (no. 1, no. 2, no. 3) and the situation (no. 4) with a value of 2,000,000 Euros, which turns out to be included in the progressive situation.

From the investigation, it was found that on the part of the works supervisor, the citizen Arben Dervishaj, the situations for services that were not performed and equipment that were not realized. Also, it turns out that the works for the situations no. 1, no. 2, no. 3 and no. 4, are not reflected in any booklet of measures, but again they are included in the final progressive situation.

From the administered acts, it appears that the company "Integrated Technology Waste Treatment Fier" Llc has received payments from the Ministry of Environment for the period from November 2016 to March 2017 in the amount of ALL 878,231,928, as well as received payments from the Ministry of Infrastructure and Energy for the period from January 2018 to January 2022 in the amount of ALL

3,011,080,896. So, in total, it has benefited in the amount of ALL 3,889,312,824. After this period, the amount of ALL 627,308,493 remained unliquidated from the value of the concession contract.

From the administered acts, it results that the Contracting Authority, the Ministry of the Environment and then the Ministry of Infrastructure and Energy, until 30.06.2022, made payments to the concessionaire company, in the amount of 4,202,967,084 (four billion two hundred two million nine hundred sixty-seven thousand eighty-four) ALL.

The company "Integrated Technology West Treatment Fier" Llc has declared in its books the sales tax invoices from the company "ITS" Llc, which was the implementer of the works, from September 2017 to December 2020, in the value of ALL 745,739,235. In the contract concluded between the concessionaire company and the company "ITS" Llc, dated 21/11/2016, it is stipulated that the value of the works is in the amount of ALL 869,303,520 (excluding VAT).

From the administered acts, it appears that the concessionaire company has declared sales tax invoices from several companies in the purchase books, where the investigation has shown that these invoices occurred when the concessionaire company had not yet received the construction permit and that the companies that are claimed to have performed works or services, they did not have the human or technical capacities to perform the situational works. Also, during the investigation, it was evident that some of the companies that performed these invoices were created in 2016, had declared the same address, had fictitious employees, etc. At the end of the investigation, in the framework of criminal proceedings no. No. 187 of 2020, it was concluded that the above invoices and their accompanying documentation were fictitious.

The investigation also revealed that there is a discrepancy between the situations maintained by the concessionaire company and the progressive situations submitted to the Contracting Authority, Ministry of Infrastructure and Energy.

It was also concluded that the VAT credits, made through fictitious invoices, caused economic damage to the state budget, in the total value of 59,915,020 (fifty-nine million nine hundred fifteen thousand twenty) ALL.

V. Procedure for granting a concession for construction of landfill, incinerator and rehabilitation of existing landfills in Tirana

V.1) Commitment of the Municipality of Tirana and the first requests for approval addressed to the Ministry of Finance

In January 2016, the citizen Arben Ahmetaj, as minister of MZHETS, had given approval for the opening of investments for four projects, namely the Elbasan incinerator in the amount of 550 000 000 lek, the Fier waste energy production plant 73 330 000. Cleaning the river Shkumbin 130 000 000, Closure of the existing solid urban waste disposal site of the city of Elbasan 740 000 000 ALL.

Meanwhile, this same citizen had submitted to the General Secretary of the Council of Ministers, with letter no. 8026/22 dated 28.01.2016, draft decision on some changes and additions to the DCM no. 575 dated 10.07.2013 "On the approval of the rules for evaluation and awarding with concession/public private partnership" amended, by means of which the power of ATRAKO which was under its dependence, and specifically the obligation of the contracting authority to identify and review the concession/ppp project together with ATRAKO and the fact that the unsolicited proposal must also be submitted to the ministry responsible for the economy.

Exactly, on the same day that the above proposals were presented, for increasing the role of Atrako, the engagement of another Municipality in the field of waste appears.

By the letter no. 2657 prot., dated 28.01.2016, the mayor of Tirana, Erion Veliaj, has addressed to the Minister of Finance Shkëlqim Cani with a letter, with the subject "Improving the management of urban waste for the city of Tirana" in which he submits that: The Municipality Tirana, following the improvement of the service for the management and treatment of the waste of the city of Tirana, has completed the feasibility study with IFC, for the possibility of involving the private sector through

public private partnership in accordance with the laws in force, as well as the national strategy of urban waste management, a copy of which you will find attached. The strategic position of the existing landfill as well as a number of other technical, economic and environmental factors constitute a very good basis for the perspective solution of the waste disposal and management activity of the city of Tirana. The option of expanding the Sharra landfill has also been evaluated by JICA experts within the waste management master plan for the city of Tirana. Based on the above, the approval of the Ministry of Finance is required for this initiative, which will provide a quality service and according to European standards for citizens and the environment in Tirana...". Attached is the waste management project in Tirana from November 2015.

By the letter no. 1366/1 dated 04.02.2016 of the Ministry of Finance, specifically the Minister Shkëlqim Cani, has addressed to the mayor of Tirana, the citizen Erjon Veliaj with the subject "Improving the management of urban waste for the city of Tirana" it is submitted that: ... From the examination of the practice, we find that the letter sent requires the approval of the Ministry of Finance. Referring to the law no. 125/2013 "On concessions and public private partnership" as amended, the Ministry of Finance examines the request for financial support only if referring to the feasibility study it turns out that the project needs financial support. In this case, the practice is subject to the provisions and requirements of articles 17 and 18 of DCM no. 575/2013 "On the approval of the rules for evaluation and awarding with concession/public private partnership" and only after sending and evaluating all the documentation provided for in Article 19 of this by-law. In this case, they suggest that the municipality of Tirana clarify and specify whether or not the project requires approval based on Article 42 of Law no. 125/2013 "On concessions and public private partnership" as amended.

By a document dated 08.02.2016 sent to the citizen Spiro Brumbulli, chief of staff at the Ministry of Finance, it turns out that an English-language IFC document entitled "Feasibility study of the management of the Tirana landfill" has been filed, where some changes that are considered in increasing the amount of waste.

By the email dated 02.03.2016 the citizen Vladimir Bezhani, Ministry of Environment, addressed to the citizen Klodian Zoto, sending him an attachment document named "Municipality of Tirana" with content: Look at it and tell me if you agree. From the preview, this content is found: "... For a quick and long-term solution to the created situation, we propose the establishment of a joint working group..." which seems to be a document conceived in the name of the Minister Leter Koka after holding the column Minister Leter Koka, unsigned. Specifically, the document is a draft letter of the Minister Leter Koka from 2016 addressed to the citizen Erjon Veliaj, mayor of Tirana, where it is submitted: "Dear Mr. Veliaj. In support of your letter no. 22239 dated 13.02.2016 "Improvement of urban waste management for the city of Tirana" we inform you as follows:

The Ministry of Environment has been informed that the Municipality of Tirana intends to implement a public-private partnership project for the disposal of urban waste in a sanitary controlled manner. Based on point 2 of Article 65 of Law no. 10463 dated 22.09.2011 "On integrated waste management", projects that, in the judgment of the ministry, aim to implement the measures of the national plan of integrated waste management are granted with a concession, in accordance with the law 125/2013 "On concessions" as amended. Referring to the discussions of the technical staff of the municipality and the ministry, an understanding has been found to continue this procedure from the ministry as soon as possible, according to the legislation in force. For a quick and long-term solution to the situation, we propose the establishment of a joint Working Group. Thanking you for your cooperation!"

Meanwhile, it turns out that in February 2016, the citizen Arben Ahmetaj was appointed as the Minister of Finance, shortly after he had given, at the time he was the Minister of MZHETS, the agreement to grant a bonus to the Building Construction & Green Energy company for the proposed project for the Fier incinerator.

By the letter no. 8100 prot., date 11.03.2016 The Mayor of Tirana, citizen Erjon Veliaj, has sent to the Minister of Finance, citizen Arben Ahmetaj, the letter with the subject "Improving Urban Waste Management for the city of Tirana." In the content of the letter, it is submitted that the Municipality of Tirana, following the improvement of the service for the management and treatment of the waste of the city of Tirana, in cooperation with IFC (International Financial Cooperation) has completed the feasibility study for the possibility of involving the private sector through public partnership private, in

accordance with the laws in force, as well as the National Urban Waste Management strategy, a copy of which is attached.

The strategic position of the existing landfill, as well as a number of other technical-economic and environmental factors, constitute a very good basis for solving the perspectives of the waste disposal and management activity of the city of Tirana. The option of expanding the Sharra landfill has also been evaluated by JICA experts within the waste management master plan for the city of Tirana. Based on the above, they seek approval for this initiative which will provide a quality service according to European standards for citizens and the environment in Tirana. In practice at the Ministry of Finance, a feasibility study was administered, the waste management project in Tirana in March 2016.

By the letter no. 3787/1 prot dated 12.04.2016 signed by the Minister of Finance Arben Ahmetaj, addressed to the Mayor of Tirana Erjon Veliaj, he states, among other things, that the request for the approval of the budget support was not presented in accordance with Article 19 par. 3 of the DCM no. 575/2013 and is not accompanied by a draft contract and financial statements for the previous two years of the CA.

...In the content of the feasibility study...there does not appear to be a clear argument regarding the analysis made for reaching the conclusion that the concession/PPP is a more favourable procedure than public procurement with reference to the indicators that have been evaluated in accordance with the provisions made by par. 4 of article 8 of the DCM no. 575/2013. We find that the assumptions made in section 4.2.2 "The comparison with the public sector" are not sufficiently substantiated with facts and concrete quantitative analysis, which do not allow us to judge correctly whether the proposal in question is really more profitable than the traditional method of public procurement.

...Referring to the budgetary point of view, it is stated that:...the proposal...carries the obligation of the Municipality of Tirana to make a periodic annual payment to the concessionaire in the amount of 5-6.3 million euros, for 16 years. While the previous practices similar to it, presented for treatment in the Ministry of Finance (eg the proposal for the landfill of Durres) did not envisage a direct financial support as long as these types of concessions/PPP would generate sufficient income. Under these conditions, it is necessary for the Municipality of Tirana to clarify in detail where this proposal with budgetary implications differs from its counterparts of this type. At the same time, they request that the Municipality of Tirana necessarily receive the opinions of the Ministry of Environment, the Ministry of Urban Development and the Ministry of Transport and Infrastructure for this proposal, which must be officially forwarded together with the reworked proposal.

They express reservations regarding the minimum IRR of the proposed capital in the amount of 16%, therefore they require more arguments and references regarding the selection of this level.

All risks provided for in section 4.2.4 "Classification within or outside the budget" must be clearly defined by which party will be borne. This is because depending on this fact, the inclusion or not of project costs in the stock of public debt also depends, considering here the legal limitations that local government units have within the local borrowing law. In conclusion, keeping in mind the purpose and objectives that are intended to be achieved through this project related to the public interest and to give the opportunity to the Ministry of Finance to analyse the affordability and fiscal sustainability of the project, it is required to complete the practice in accordance with the requirements and documentation defined in detail from the legislation in force for concession and public private partnership.

On 31.05.2016, the citizen Vladimir Bezhani from the Ministry of Environment sent an email to the citizen Klodian Zoto, with object "Tirana waste management plan..." and with content: "Hello Klodi, I am sending you the regional plan of the Municipality of Tirana for the management of urban solid waste. Today I forgot my cell phone at home, that's why I didn't communicate with you beforehand... Ladi.

A document created on 15.06.2016 by Vladimir Bezhani, last modified on 20.06.2016, was found on the computer of the citizen Klodian Zoto, where a letter in English addressed to the Minister of Environment Lefter Koka, the Mayor of Tirana Municipality Erjon Veliaj. In this letter it is submitted that the companies Energy Recuperator s.p.a., Demare s.r.l., Arcadis s.r.l. Paul Eurrth s.a., ITS Llc specialized in the construction of landfills, the construction of

incinerators, etc. submit a letter of interest for the integrated waste management of the municipality of Tirana.

## V.2) Establishment of the commission

By the letter no. 5474 dated 24.08.2016 of the Minister of Environment Leter Koka addressed to the citizen Damian Gjoknuri, MEI, submits that in the framework of the project of the unsolicited proposal "For construction of landfill, incinerator and rehabilitation of existing landfills" as well as in implementation of Article 18 of the law no. 125/2013 "On concessions and public private partnership" amended as well as the DCM no. 575 dated 10.07.2013 "For the approval of the rules for evaluation and awarding by concession/public private partnership," request the appointment of a representative as a member for participation in the commission with the object "On giving by concession/PPP construction of landfill, incinerator and rehabilitation of the existing storage sites".

By the letter no. 5474 dated 24.08.2016 the Minister of the Environment Leter Koka has addressed to the chairman of ATRAKO where he requests the appointment of two representatives in the capacity of members to participate in the commission with the object of granting a concession/ppp for the construction of a landfill, an incinerator and the rehabilitation of existing storage sites. By the letter no. 243/1 prot dated 01.09.2016 ATRAKO responds to the Ministry of Environment by designating Erjon Murataj and Sidita Temali as members.

On 02.09.2016, according to the information forwarded by Akshi on the electronic communications from the e-mail of the officials, it turns out that the citizen Valbona Ballgjini sends an e-mail to the citizen Alba Thoma with the attached document: "MINISTER'S ORDER TR.docx". This is a draft order for: "Establishment of the commission for granting the concession/public private partnership for the purpose of "Construction of Landfill, Incinerator and rehabilitation of existing landfills for Tirana District."

## V.3) Submitting the request for approval from the Ministry of Environment to the Ministry of Finance

By the letter no. 5474/5 dated 28.09.2016 it shows that the Ministry of Environment has sent a letter to the Minister of Finance Arben Ahmetaj with the subject "Request for preliminary approval" where they submit that they present for preliminary approval an economic and financial study for the concession procedure already initiated with the object Construction of the landfill, incinerator and rehabilitation of existing landfills in Tirana. ...Through this letter it has been submitted that since the Municipality of Tirana, Municipality of Vorë, Municipality of Kavajë and Municipality of Kamëz do not have sufficient income to cover the costs for depositing waste in the plant, it is proposed that for the first four years these institutions are financially supported from the central government, i.e. from the state budget to the extent of 100%, while after the 4-year period, a period which will serve to find funds, grants to cover the expenses will be supported by the state budget no longer to the extent of 100% but with the difference of missing income from these institutions... The implementation of this project will begin in 2017, the plant will be put into operation at the beginning of 2018. Attached is the feasibility study, the waste treatment area Tirana Z.T.M.T. September 2016.

This is a period when the citizen Arben Ahmetaj, in the capacity of the Minister of Finance, in relation to the Elbasan Incinerator, has evaluated while giving agreement in principle to the project, the decision proposed by the Minister Damian Gjoknuri, for the construction and use of the plant with energy recovery from the treatment of urban waste in the city of Elbasan, by the company Albtek Energy Llc, that the economic and financial capacity of this company must be argued. Also, precisely in this period, the concession contract for the Fier incinerator was signed.

By the letter no. 13118/1 prot., dated 17.10.2016, of the Minister of Finance, the citizen Arben Ahmetaj, has answered, stating that the presented practice is an incomplete feasibility study and not accompanied by a draft contract.... Citing the Article 42 of the law no. 125/2013 and the Chapter IV of the DCM no. 575/2013 "On the approval of the rules for evaluation and awarding with concession/public private partnership" as amended. Based on the above, it is stated that the Ministry of Finance cannot comment on this concessionary/ppp project as long as the conditions, criteria and documentation defined by the legislation in force for concessions and public private partnership have not been met.

In conclusion, they bring to attention that the CA, before sending for approval to the MoF a concessionary/PPP project, which requires financial support, must guarantee that the relevant costs of the project are planned to be covered within the annual budget approved by the assembly as well as within the ceilings of expenses for the medium term, approved by the DCM, as an obligation provided by article 22 of the DCM no. 575/2013 as amended.

#### V.4) Discussions in the commission and granting of the bonus

On 01.11.2016, according to the information forwarded by Akshi on the electronic communications from the e-mail of the officials, it turns out that the citizen Ardjana Gjini sends an e-mail to the citizen Bledar Karoli with attached documentation: 2 (two) minutes. Then Bledar Karoli forwards it to Alba Thoma and the latter forward it to Valbona Ballgjini. They are respectively: Minutes no. 2 dated 20.09.2016 where the chairman of the commission, Ms. Ballgjini, emphasized that this is the second meeting of this commission, where the project for "Construction of landfill, incinerator and rehabilitation of existing landfills in Tirana will be presented" by the representatives of J.V companies "Paul Worth Italia "SPA & Energy Recuperator" SPA & "ITS" LLC". The Commission was introduced to the project presented at the premises of the Ministry of Environment. The steps of the project implementation were explained in detail. During the meeting, the representatives of the companies were asked questions about the project by the participants in the meeting, and a discussion was held about these questions; Minutes no. 3 dated 23.09.2016: In this meeting, the Commission discussed the implementation of the project and decided to send to the ZVRPP Tirana a request for confirmation of the legal status of the property where the Landfill and Incinerator are expected to be built. The following meetings were attended by: Valbona Ballgjini, General Director of Support Services, Pëllumb Abeshi, General Director of Environmental Policies, Etleva Kondi, MEI Concessions Director, Erjon Murataj, ATRAKO Specialist, Sidita Temali, ATRAKO Specialist, Namik Simixhiu, Representative of Tirana Municipality and Taulant Tusha, General Director, Representative of Tirana Municipality.

By the email dated 02.11.2016 at 16:42, the citizen Alba Thoma, from her private address albathoma82@gmail.com, forwarded an email to the citizen Klodian Zoto that appears to be a forward with the title "Tirana Business Plan with Albanian Tables" containing: "Well done." It seems that this is an email has responded to an email sent at 4.38 pm on 02.11.2016 by the citizen Klodian Zoto. This email was found on the computer of the citizen Klodian Zoto with folder name klodiazoto@yahoo.com.ost and CC Valbona Ballgjini.

On 04.11.2016, according to the information forwarded by Akshi on the electronic communications from the e-mail of the officials, it turns out that the citizen Alba Thoma sends an e-mail to the citizen Blerina Xhixha with an attached document: "Minutes 4, dated 1.11.2016.docx" . In this record, it is reflected that the in-depth financial study presented by the company was discussed, as well as the entirety of the feasibility study.

The discussion showed that the study had the legal elements required for an economic and social study. Also, it was discussed about the bonus that is proposed to be earned by the

company. The citizen Temali also requested some additional data for the economic part of the study forwarded by the company, data that it was decided that the proposing company will be asked to make available and will be sent to the commission by email. As mentioned above, the Commission decided: ... will continue the work on the completion of the feasibility study and the drafting of the draft contract of the proposed procedure in order to implement the legal terms of granting the concession until the approval of the bonus by the Council of Ministers, above mentioned.

On 04.11.2016, according to the information forwarded by Akshi on the electronic communications from the e-mail of the officials, it turns out that the citizen Alba Thoma sends again an e-mail to the citizen Blerina Xhixha with an attached document: "Procedure no. 5, dated 1.11.2016. docx". In this record, it is reflected that, in this meeting, the in-depth financial study presented by the company was discussed, as well as the entirety of the feasibility study. The discussion showed that the study had the legal elements required for an economic and social study. In the meeting also participated the representative of the company in order to make some clarification for the commission regarding the data requested by the citizen Temali. It was also discussed about the economic data that was sent by email to the Commission, compiled by the proposing company. Also, it was discussed about the bonus that is proposed to be earned by the company. On the basis of the legislation in force and available materials, it was decided to: Propose to the Minister of the Environment the drafting and initiation of the procedures for granting the bonus of 8 points to the company based on criteria such as the proposed technical analysis, environmental analysis, financial analysis, energy analysis. The Commission will continue the work for the completion of the feasibility study and the drafting of the draft contract of the proposed procedure in order to implement the legal terms of granting the concession until the approval of the aforementioned bonus by the Council of Ministers.

On 04.11.2016, according to the information forwarded by Akshi on the electronic communications from the e-mail of the officials, it turns out that the citizen Alba Thoma sends an e-mail again to the citizen Blerina Xhixha with attached documentation; "Draft decision for the approval of the bonus in the competitive selection procedure, which is given to the company for the concession for the construction of the landfill, the incinerator and the rehabilitation of the existing landfills in Tirana"; "Draft letter of the Ministry of the Environment" addressed to the Ministry of Justice, the Ministry of Finance (Arben Ahmetaj), MZHETS, the Minister of State for Relations with the Parliament and MIE with the subject: A draft decision is sent for consideration; Draft Report for the draft decision of the CM "On the approval of the bonus in the competitive selection procedure, which is given to the company for the concession for the construction of the landfill, the incinerator and the rehabilitation of the landfill sites in Tirana":

By the letter no. 5474/8 prot., dated 07.11.2016 of the Minister of the Environment, Lefter Koka, it turns out that it was addressed to the Minister of Justice, the Minister of Finance Arben Ahmetaj, the Minister of Economic Development, Tourism, Trade and Entrepreneurship, the Minister of State for Relations with the Parliament and to the Minister of Energy and Industry with the subject "A draft decision is sent for consideration". In the content of the letter, it is submitted that the draft decision of the Council of Ministers "On the approval of the bonus in the competitive selection procedure given to the company for granting a concession for the construction of landfill, incinerator and rehabilitation of existing landfills in Tirana" is being sent for consideration, as well as the accompanying report. Attached is the draft decision of 2016 "For the approval of the bonus in the competitive selection procedure that is given to the company for granting a concession for the construction of a landfill, an incinerator and rehabilitation of existing Tirana landfills" where it is submitted that with the proposal of the Minister of the Environment, the Council of Ministers decided:

1. The approval of the bonus of 8% of the points granted to the company Integrated Energy B.V. Llc for the technical and financial result in the competitive selection procedure for the

concession of the construction of the landfill, the incinerator, the rehabilitation of the existing landfill in Tirana

2. The Ministry of Environment is charged with the implementation of this decision. This decision enters into force after publication in the Official Journal.

Attached is also the relation for the project decision of the Council of Ministers, with proposer the Minister of Environment Lefter Koka.

On this date when the granting of the bonus was proposed, the company Integrated Energy B.V. Llc was not registered at the National Business Center.

By a memo dated 15.11.2016, prepared by citizen Rovena Beqiraj, president of ATRAKO, addressed to the directors of MZHETS, Ergys Qirici and Fatmir Hoxhaj, informing them that ATRAKO has participated as members of the concession commission/ppp set up by the Ministry of Education and based on the DCM no. 575 dated 10.07.2013, article 15, evaluated the unsolicited proposal presented by Integrated Energy B.V Llc. with 8 points for the technical and financial result.

By the email dated 16.11.2016, Hans Wallage addressed to Michiel Beudeker etc., and cc Klodian Zoto etc., where he states that: "...We have received an update from Klodian Zoto on the Albanian tender. In addition to the shareholders of BV and BV itself as the official contractor, we must document its existence and good standing with reference to the attached request lines. Can you prepare the documents mentioned in the general acceptance criteria, qualifications and let us know the cost for this production. Please focus on the formal legal elements as BV has no technical or financial capacity. If you need other technical clarifications, regarding Mr. Klodian Zoto, let us know.

On 16.11.2016 Erwin Bosma replied to this email.

The letter no. 5474/8 prot., dated 07.11.2016 of the Ministry of Environment, for the draft decision regarding the bonus, has been circulated to the relevant directorates in the Ministry of Finance for opinion. The Legal Department, on 10.11.2016 (memo prepared by S. Turabi and confirmed by I. Koka) addressed to the citizen Alda Klosi, giving her an opinion that regarding the content of the draft decision, they have no comments as long as the giving of the bonus is a legal competence and is in the assessment of the CA (concession granting commission). However, referring to the explanatory report, some issues are unclear which they believe should be clarified in the report:

*1. In the section of the budget revenue and expenditure assessment report, it is emphasized that the concessionaire will not convey the financial effects to the budget as it is a completely private investment, and it is even cited that it will bring positive financial effects due to the concessionary fee. Meanwhile, in the section of the explanatory amountmary of the report, it is evident that the Municipalities, part of the district of Tirana, will pay the deposit fee in this project based on the amount of waste it will generate, thus proposing a public private partnership. Regarding the above, they consider it necessary to explain in detail the proposed mechanism for the co-financing of the project with the municipalities, through fees and the financial impact on the budget of the municipalities involved, based on the proposed amount of these fees. In this context, we would appreciate that the proposing ministry receives the opinion of the minister of state for local affairs. The relationship, in their assessment, should clarify exactly whether the proposal consists of a concession, where the proposer invests alone in the project while the state receives the concession fee or in a public private partnership.*

*2. Also, related to the assessment of the subject and the seriousness of the investment, they estimate that the explanatory report should contain more detailed information about the legal*



*status of the company in relation to the tax authority, the concessionary fee that will flow into the state budget and the way of investment financing including data on the proponent's capital and support from external creditors.*

*In conclusion, they suggest that the draft decision be coordinated with the general directorate of the budget, the general directorate of macroeconomic policies and fiscal issues.*

By a memo dated 17.11.2016, Mimoza Dhëmbi, general director of the budget, a memo conceived by Ina Dhaskali, responsible for the sector and confirmed by Gentian Opre director, addresses to the citizen Alda Klosi, where she submits that, seen from the budgetary perspective, they state that the draft decision forwarded has an individual character and as such its handling is outside the scope of responsibility of the general budget directorate. Meanwhile, referring to the medium-term budget document 2017-2019 of the Ministry of Environment, it is brought to attention that the above-mentioned concessionary project is not planned within the ceilings approved for this institution, the latter prerequisite established in Article 22 of the DCM no. 575/2013...in order to proceed further for the preliminary approval of the project.

On 30.11.2016, according to the information forwarded by Akshi on the electronic communications from the e-mail of the officials, it turns out that the citizen Alba Thoma sends an e-mail to the citizen Isida Koka, an employee at the Ministry of Finance, with the title: Request for opinion" and with text: Hello Isida, I am concerned about a proposal that we have forwarded to you for consideration and, respectively, "On the approval of the bonus in the competitive selection procedure that is given to the company for granting a concession for the construction of a landfill, an ice generator and the rehabilitation of the existing storage site in Tirana ". The request was sent through the letter no. 5474/8., dated 15.11.2016. Through another communication with your institution, we were informed that you are ok with the act, but it has not arrived yet. Please, also if it is unsigned, send it to me because I want to upload it to the system tomorrow to be approved on Wednesday. Thank you very much Alba.

The same date, on 30.11.2016, according to the information forwarded by Akshi on the electronic communications from the e-mail of the officials, it turns out that the citizen Alba Thoma sends an e-mail to the citizen Saida Turabi, also an employee at the Ministry of Finance, with the title: Request for opinion and with the text: Hello Saida, I am concerned about a proposal that the Ministry of the Environment has forwarded to you for your consideration and, respectively, "On the approval of the bonus in the competitive selection procedure given to the company for the concession for the construction of the landfill, the generator and the rehabilitation of the existing storage site in Tirana". The request was sent through the letter no. 5474/8, dated 15.11.2016. Through another communication with your institution, we were informed that you are ok with the act, but we have not received it yet. Please, even if it is unsigned, send it to me because I want to upload it to the system tomorrow to be approved on Wednesday. Thank you very much Alba".

By the letter no. 15402/1 prot., dated 30.11.2016 of the Ministry of Finance, signed by Arben Ahmetaj, it is submitted that in response to letter no. 5474/8 prot., dated 07.11.2016, of the Ministry of the Environment, it is submitted that: In the relation that accompanies the project decision ... it is determined that: If there will be a winning bidder and a signed contract, there will be no additional effects on the budget of the state, since we are dealing entirely with a private investment, even the value of the concessionary fee that the subject will be forced to pay will be added to the state budget. Whereas, in the content of this report it is stated that: The solution proposed in this project where the municipalities, part of the district will pay the deposit fee based on the amount of waste they will generate, results in an optimal solution and it makes what we call it public private partnership. Based on the above, it is found that it is not clear whether the District Municipalities have foreseen the coverage of the deposit fee based on the amount of waste in their mid-term budget 2017-2019.

It should be noted that pursuant to Article 4/2 of the Law no. 9936 dated 26.06.2008 "On the management of the budget system in the Republic of Albania" as amended, the Ministry of Finance evaluates and approves in advance all concessionary/PPP projects as well as any changes to them from the point of view of implications, individual or group, for expenses budget, the budget deficit, the sustainability of public debt and eventual contingent liabilities... Also, by means of letter no. 5474/5, dated 28.09.2016, with the object "Request for prior approval", the Ministry of Environment addressed to the Ministry of Finance based on point 1 and 2 of article 42 of law no. 125/2013...for preliminary approval of the economic and financial study for the concessionary procedure/PPP...In response to this letter, we clarified that the concession/PPP projects that require financial support are submitted to the Ministry of Finance for approval, in accordance with the procedure, the criteria provided by articles 17 and 18 of this decision and only after sending all the documentation provided for in article 19 of this bylaw, after the contracting authority has guaranteed that the relevant costs of the project are planned to be covered within the annual budget approved as and within the expenditure ceilings for the mid-term period, as an obligation provided for in Article 22 of the DCM no. 575/2013, amended.

In relation to the draft act presented for opinion, they clarify that this draft decision is an act of an individual nature, referring to this also in article 15 of the DCM no. 575/2013 as amended...

In conclusion, they suggest that before granting the approval of the bonus, if it turns out that the concession/PPP project requires financial support pursuant to the Article 42 of the Law no. 125/2013...must receive prior approval from the Ministry of Finance before announcing the procedure.

In a memo dated 12.12.2016, the General Director of Macroeconomic Policies and Fiscal Affairs, Directorate of Fiscal Harmonization, in the Ministry of Finance, Nikolla Lera, addresses the Directorate of Concessions, where he expresses no comments. So as can be seen, in addition to the fact that the citizen Alba Thoma has received a preliminary approval regarding the bonus (and directed her requests exactly to the employees in the Ministry of Finance in the legal department), it is established that the citizen Arben Ahmetaj has also signed the above letter, without waiting for the administration of answers from all the directorates under him. It is also established that it did not prevent the further continuation of the procedure, given the fact that the company for which the bonus was requested did not exist according to Albanian legislation.

By the DCM no. 855, dated 07.12.2016, the Council of Ministers has approved the bonus of 8 points that will be given to the company that made the unsolicited proposal for the implementation of the plant in case of the latter's participation in the competitive selection procedure.

#### V.5) Request for approval in the Ministry of Finance

In December 2016, a feasibility study was prepared. In this feasibility study, it is found that on page 6, par. 2.1.1, is reflected the initiator and the proponent of the project. Specifically, it is submitted that the initiator and proponent of the project for the construction, operation of a "Waste Treatment Area Tirana-Z.T.M.T." is the company with unsolicited proposal "Integrated Energy B.V." s.p.k. The company's shareholders are "Integrated Technology Services Llc", "Paul Wurth Italia s.p.a." and "Energy Recuperator s.p.a.". In the following, in the feasibility study, it is reflected that, regarding the legal status of the company, the entity is registered in accordance with the law at the CCA and is in partnership with the entity "Paul Wurth Italia S.p.a." and "Energy Recuperator s.p.a."

The main participants of the project at the national level will be the Ministry of the Environment, the Ministry of Energy and Industry, the Ministry of Finance, etc.

It follows from the acts that the company Integrated Energy BV SPV sh.pk was established on 30.08.2017 and registered on 31.08.2017, with the object of activity construction, administration, operation and transfer of the waste treatment plant in Tirana and the production of energy for the contracting authority... initially with address Dervish Hima Street, entrance no. 1, app. 71/1, with the sole partner of the Dutch company Integrated Energy B.V.

Director A is the citizen Klodian Zoto and director B is the citizen Wallage, Hans Werner. The administrator was citizen Giuseppe Ciaffaglione. By decision no. 5, dated 15.03.2019, the administrator Giuseppe Ciaffaglione's powers have been limited only for technical matters, not having the right to carry out the business administration of the enterprise, nor the financial, banking, legal or other activities in the performance of the company, while it is added Arjola Kodra as administrator.

By decision no. 5, dated 09.10.2020, the partner GeoGenix B.B. was added, removing the partner Integrated Energy B.V., the latter registered on 19.08.2016 in the Netherlands, with board member Hampson, David Hugh. On 15.03.2022, the citizens Arjola Kodra and Giuseppe Ciaffaglione were removed as administrators of the company and Herman Daniel Vermeulen was appointed.

Meanwhile, the Branch in Albania of "Paul Wurth Energy" s.r.l., turns out to have been registered in Albania on 09.01.2018. This company was originally registered in Italy as "Paul Wurth Energy" s.r.l., where the sole partner is "Paul Wurth Italia" s.p.a. The latter was created on 19.04.2005, with representative Hansmann Thomas Walter and president of the administrative council Russell Georges.

Whereas the subject "Energy Recuperator", as a branch of the foreign company, was registered on 03.05.2016 in Albania, with legal representatives Ernesto Granelli and Mario Granelli. The company "Energy Recuperator" s.p.a. it is established that on 23.12.2013, it approved the new status of this company, where it can be seen that the object is made for the construction, installation, sale and representation of the electrical and electronic products and plants, etc., design, installation, maintenance and assistance for industrial plants and civil air conditioning, etc., trading in all forms of wholesale and retail trade, as well as the purchase of representatives of Italian or foreign companies of all products, machines and equipment related to this sector, etc., energy production, etc.

On 22.12.2016, according to the information forwarded by Akshi on the electronic communications from the e-mail of the officials, it turns out that the citizen Alba Thoma sends an e-mail to the citizen Alqi Bllako with an attached document: Letter to MF.docx. In this letter, a study is presented to the Ministry of Finance for approval regarding the already initiated concession procedure with the object "Construction of landfill, incinerator and rehabilitation of existing landfills in Tirana".

By the letter no. 5474/20, dated 27.12.2016, the Minister of the Environment, addressed again to the Minister of Finance Arben Ahmetaj, with the subject "Request for approval" where he submits that they present for approval, a study, the concession procedure already initiated with the object "Construction landfill, incinerator and rehabilitation of existing landfills in Tirana". Among other things, it states that the relevant commission has completed the process of drawing up the feasibility study and the draft concession contract (copy with CD attached), the final products of which will be made available to you officially accompanied by the clarifications required by Article 17 and 18 of the DCM no. 575, dated 10.07.2013... The feasibility study is final and includes the justification of the decision to award the concession,

the risk analysis and every element that is necessary to be studied in such a procedure, referring to the legislation in force for concessions.....

In the section on the reasoning of the decision, public procurement or PPP, among other things, it states that, referring to the risk analysis, the private sector is more capable of managing the identified risks, since the proposed project requires significant cash capital needs, which the private sector has and offers them through this proposal. As previously calculated, the construction of the implementation of the project according to the proposed technology costs about 130 million, excluding VAT and is expected to invest in a period of 30 years. Clearly, an entity remains at an advantage as it provides a significant amount of capital immediately, which the public sector is either unable to provide (borrowing difficulties due to the level of debt) or would at best become a burden on its budget... ..The proposed project consists in the construction of four main facilities:

Construction of the urban waste processing plant (IPMU) with energy recovery (Waste to Energy plant - WTE) producing electricity

The construction of the urban waste disposal site, the waste disposal site after processing in the thermal valorizer and that of inert waste

Construction of the urban waste recycling and stabilization plant

Construction of the wastewater treatment plant

And along with the construction of the aforementioned facilities, the final encapsulation of the existing storage site will also be realized...

And alongside the construction of the above-mentioned facilities, the final encapsulation of the existing storage site will also be realized...

It also informs that the Ministry of Environment currently has two concession procedures with signed contracts, specifically the concession contract "For the management and technological development of the production of forest/nut seedlings in the state nursery of Cërrik Elbasan" signed in October 2014 for a 35-year term and the concession contract for the construction and administration of the urban waste processing plant of the Elbasan district, concluded in December 2014 for a term of 7 years, worth 21,661,000 euros, while the CA makes the liquidation in monthly installments until the end of the concession period. Currently, 3,809,386 euros have been liquidated from the value of the contract. It is also in the implementation phase of the contract with the object of construction and administration of the urban waste treatment plant of the Fier region and energy production.... The planned investment for the construction of Z.T.M.T. (Capex)...is 128,248,330 euros. ... The implementation of this project will start in 2017, the plant is put into operation at the beginning of 2018....

This letter was prepared by V. Ballgjini.

The letter no. 5474/20, dated 27.12.2016, of the Minister of the Environment, has circulated in the Ministry of Finance, in the various directorates for consideration. Specifically, on 20.01.2017, the Sector of Concessional Procedures addresses to Alda Klosi, stating that, referring to the legal and formal aspect, they state that the presented documentation fulfills the requirements of Article 19 of the DCM no. 575/2013... According to the feasibility study prepared by the CA, responsible for the implementation of concession/PPP awarding procedures and the accompanying practice, it is evident that:

1. On the part of the public sector comparator, it is argued that the project presented as a concession/ppp represents the best value for money, since if this project were to be realized according to the traditional method of public procurement, its total cost would be 134,800 000 euros, while through the concession/PPP method, the total value of the project will be 128,000,000 euros.

It is established that there is no complete and clear argumentation regarding the comparative basis used between the two presented models.

2. A sensitivity analysis was not performed based on the scenarios (optimistic, basic, pessimistic), but only the pessimistic scenario was considered, related to the risk of not meeting the anticipated amount of waste to be treated by the concessionaire and the bearing of these costs from the state budget. So, in relation to the pessimistic scenario, no quantitative assessment has been made in order to determine the additional payments that will have to be made to the concessionaire

3. In the feasibility study, regarding the legal status of the land, it is clarified that in the land on which the recycling plant will be built, the state owns 60.1% of the surface, while the rest of 39.9% is private property which will be expropriated at a total cost of 214 million ALL, which is not clear from where it will be borne. If this cost will be borne by the state budget, it must be guaranteed and included in the calculation, alongside the budget support, clearly defining its bearing within the approved budget funds of the responsible institution

4. Referring to the presented business plan, it appears that an investment return rate (IRR) for this project of 5% and a net present project value (NPV) of 52,006,901 euros have been calculated. Meanwhile, from the verification of the data presented in this business plan, it appears that the investment return rate (IRR) is 8.4%, and the net present value (NPV) of the project is 8,424,166 euros....

They clarify that, referring to the letter no. 5474/8 prot., dated 07.11.2016, with object: An opinion is requested on a draft decision "On the approval of the bonus..." in the accompanying relation of the draft act in the last paragraph of par. IX where it is determined that: " The concession procedure itself, if there is a winning bidder and a signed contract, will not have additional effects on the state budget, since we are dealing with a private investment, even the value of the concession fee will be added to the state budget that the entity will be forced to pay."

It is established that in addition to the payments that will be made from the budget of the municipalities, which will pay for the deposit of waste in the plant, a value of 29.05 euros/ton excluding VAT, with the aim of making the project profitable for a period of 30 years, there will also be direct payments from the central government.

The citizen Mimoza Dhëmbi, general director of the budget, addressed a memo to the citizen Alda Klosi, director of the concessions department, dated 17.01.2017, a memo conceived by Ina Dhaskali, sector manager and confirmed by the director Gentian Opre, where it is submitted that, seen from the budgetary point of view:

First referring to the budget law for the year 2017 for the Ministry of Environment, the concessionary project... is not planned within the budget ceilings approved for this institution, the latter prerequisite established in Article 22 of the DCM no. 575/2013...in order to proceed further for the preliminary approval of the project.

Secondly, it is stated that the submitted material lacks a business plan, as mentioned in the letter submitted by the Ministry of Environment, through which the study of the feasibility and economic profitability of the proposed concession could be analyzed in detail.

Thirdly, in the submitted material, it is clarified that in the land on which the recycling plant will be built, the state owns only 39.9% of the surface, therefore the rest will be expropriated at a total cost of 214 million lek, a cost which is not disclosed clearly from where it will be borne. If this cost will be borne by the state budget, it must be guaranteed, in addition to budgetary support, and the bearing of this cost within the approved budget funds of the responsible institution.

By the email dated 19.01.2017, at 11.49 am, according to the information forwarded by Akshi on the electronic communications from the e-mail of the officials, it turns out that the citizen Alda Klosi sent an email to the citizen Alba Thoma and CC Gentian Opre, with the title "response to the bonus of the Ministry of the Environment inc Tirana" with content: "Please check carefully at this letter, since in the bonus relation you said that there will be no additional

effects on the state budget. In our view, there is a discrepancy that you should clarify. I will also start with the comments made by the Directorate of Budgetary Analysis. Thank you. Alda".

On this date, the citizen Alda Klosi, sends the concession memo for PPP for the Tirana landfill, to CC: Gentian Opre, where she writes that:

"First of all, referring to the budget law for 2017, for the Ministry of Environment, the above-mentioned concessionary project is not planned within the budget ceilings approved for this institution, the latter precondition established in Article 22 of DCM no. 575/ 2013 "On the approval of the rules for evaluation and awarding with concession/public private partnership", in order to proceed further for the preliminary approval of the project.

Secondly, we find that the submitted material lacks a business plan as mentioned in the letter submitted by the Ministry of Environment, through which the study of the feasibility and economic profitability of the proposed concession could be analyzed in detail.

Thirdly, in the submitted material it is clarified that the state owns only 39.9% of the land on which the recycling plant will be built, therefore the rest will be expropriated with a total cost of 214 million ALL, a cost which is not disclosed clearly from where it will be borne. If this cost will be borne by the state budget, it must be guaranteed in addition to budgetary support and the bearing of this cost within the approved budget funds of the responsible institution."

On 19.01.2017, at 12.14 PM, the citizen Alba Thoma replied to the latter's email with the following content: "Alda, We are not dealing with additional effects in their literal sense, as to the Ministry of the Environment will not be accorded money but to the Tirana Municipality, as part of the grant they receive from the Central Government for the implementation of its obligations. This is the reason that we do not have it foreseen in our budget ceilings. However, that is why we have forwarded the procedure to you for approval, as the Central Government will grant to the Municipality funds for the depositing waste at the plant as well as to cover the costs of expropriation. On the other hand, I remind you that the DCM of the bonus has already been approved and for the continuation of the concession procedures, only your approval remains. Thank you, Alba ". By the email dated 19.01.2017, at 12.17 PM, Alda Klosi replies to the citizen Alba Thoma with the following content: "Thank you Alba. Please, I am waiting for the business plan to be sent, which is missing in the following practice. I have also spoken with Bledi, but the material has not arrived yet...". By the email dated 19.01.2017, at 12.37 pm, Alba Thoma replies to Alda Klosi with the following content: "Hello Alda, Attached are the documents processed based on our conversation. The modifications are in red. Also, the business plan is attached. If they are ok for you too, tell me." Alba Thoma sends the above emails from her official address @moe.gov.al to herself to her private address al bathoma82@gmail.com on 20.01.2017, at 1.20 pm, and at 1:51 p.m. of the same date, she sends it to the citizen Klodian Zoto from his private address. The latter has saved them in the folder klodianzoto@yahoo.com.ost with attachment: Letter to MF, ZTMT Feasibility Study, ZTMT Business Plan. Specifically, the document authored by Alba Thoma and modified for the last time by this citizen, created on 22.12.2016 and modified for the last time on 19.01.2017, is evidenced, where the letter with the subject "redirected request for approval", addressed to the citizen Arben Ahmetaj, Minister of Finance, of 28 sheets on behalf of the Minister of Environment Leter Koka, in red characters; the document is authored by Martin Jorgaqi, modified for the last time by Alba Thoma, created on 28.09.2016 and modified for the last time on 19.01.2017, with the title "Feasibility Study Waste Treatment Area Tirana Z.T.M.T. December 2016"; document authored by ekaleshi, last modified by Alba Thoma, created on 28.09.2016 and last modified on this same date that starts: "1. Financial forecasts".

By the email dated 20.01.2017, at 10.12 am, according to the information forwarded by Akshi on the electronic communications from the e-mail of the officials, it results that the citizen Alda Klosi sent an email to the citizen Alba Thoma and cc Gentian Opre, to their official addresses with this content: "After verifying the documentation sent and completed by you, it turned out that the following issues still remain unclear:

- The presented concessionary project is not planned within the budget ceilings approved for the Ministry of Environment, a prerequisite established in Article 22 of the DCM no. 575/2013 "On the approval of the rules for evaluation and awarding with concession/public private partnership", in order to proceed further for the preliminary approval of the project.

In the feasibility study, regarding the legal status of the land, it is clarified that in the land on which the recycling plant will be built, the state owns 60.1% of the surface, while the remaining 39.9% is private property, which will be expropriated. with a total cost of 214 million ALL, a cost which is not clear from where it will be borne. If this cost will be borne by the state budget, it must be guaranteed in addition to budgetary support and the bearing of this cost within the approved budget funds of the responsible institution (correct on page 17 of the feasibility study, second paragraph).

- Referring to the business plan presented by the company that made the unsolicited proposal, it turns out that an investment return rate (IRR) was calculated for this project of 5% and the project's net present value (NPV) of 52,006,901 euros. Meanwhile, from the verification of the data presented in this business plan, it appears that this is not the rate of return on the investment and the current net value of the project, but the real IRR is 8% and the NPV is 8,424,166 euros.

- An analysis was not performed based on the scenarios (optimistic, basic, pessimistic), but only the pessimistic scenario was considered, related to the risk of not meeting the anticipated amount of waste to be treated by the concessionaire and its bearing by the Albanian state. Also, we would request that this risk be precisely quantified to determine the additional payments that the authority will have to make, apart from the fixed payments from the Municipality and the Government...".

According to the information forwarded by Akshi on the electronic communications from the e-mail of the officials, the citizen Alba Thoma also sends this email to the citizen Alqi Blako with the text: "uff" and then sends it to herself on the e-mail albathoma82@gmail.com. This email, on 20.01.2017, at 13.52, the citizen Alba Thoma, from her private address albathoma82@gmail.com, sends to the citizen Klodian Zoto with the title "Landfill of Tirana" on 20.01.2017, at 16.34.

So, in the relation to this incinerator, there are e-mails between the citizen Alba Thoma and Klodian Zoto, dated 20.01.2017, dated 19.01.2017, between Alba Thoma and Alda Klosi and Gentian Opre regarding the relation of the bonus if there will be additional effects in the state budget, follow-up of the feasibility of the waste treatment area Tirana - ZTMT of December 2016, draft letter addressed to the Minister of Finance Arben Ahmetaj, from the Ministry of Environment of 2016, with the title "Request for approval" for the concession procedure, already started, with the object "Construction of landfill, incinerator and rehabilitation of existing landfills in Tirana"; dated 19.02.2017 etc.

By the letter no. 13118/3 prot., dated 23.01.2017, of the Ministry of Finance, signed by the Minister Arben Ahmetaj, it is submitted that in the legal and formal aspect, the presented documentation fulfills the requirements of the Article 19, of the DCM no. 575/2013.... According to the feasibility study, prepared by the responsible CA, for the implementation of concession/PPP granting procedures and the accompanying practice, it is evident that:

1) On the part of the public sector comparator, it is argued that the project presented as a concession/ppp represents the best value for money, since if this project were to be realized according to the traditional method of public procurement, its total cost would be 134,800 000 euros, while through the concession/PPP method the total value of the project will be 128,000,000 euros. It is established that there is no complete and clear argumentation regarding the comparative basis used between the two presented models.

2) A sensitivity analysis was not performed based on the scenarios (optimistic, base, pessimistic), but only the pessimistic scenario was considered, regarding the risk of not fulfilling the anticipated amount of waste to be treated by the concessionaire and the bearing of these costs from the state budget. Therefore, in relation to the pessimistic scenario, no quantitative assessment has been made in order to determine the additional payments that will have to be made to the concessionaire

3) Regarding the legal status of the land, in the feasibility study it is clarified that in the land on which the recycling plant will be built, the state owns 60.1% of the surface, while the rest of 39.9% is private property that will be expropriated with a total cost of 214 million ALL, which is not clear from where it will be borne. If this cost will be borne by the state budget, it must be guaranteed and included in the calculation alongside the budget support, clearly defining its bearing within the approved budget funds of the responsible institution

4) Referring to the presented business plan, it turns out that an investment return rate (IRR) for this project of 5% and the present net project's value (NPV) of 52,006,901 euros have been calculated. Meanwhile, from the verification of the data presented in this business plan, it appears that the investment return rate (IRR) is 8.4% and the net present value (NPV) of the project is 8,424,166 euros.

In terms of the budget, it is stated that: The presented concessionary/ppp project is not planned within the budget ceilings approved for the Ministry of Environment, precondition set in Article 22 of the DCM no. 575/2013...in order to proceed further for preliminary approval of the project. This, as it is established in the feasibility study, it is anticipated that the total payment for a duration of the project of 30 years will be covered respectively by: The Albanian Government in the amount of 130 883 750 euros excluding VAT and from the budget of the municipalities in the amount of 91 784 500 euros excluding VAT , for which there is no official confirmation regarding the undertaking of this budget commitment.

In this context, they bring to attention that, referring to the letter no. 5474/8 prot., dated 07.11.2016, with object "An opinion on a draft decision "On the approval of the bonus in the competitive procedure given to the company for granting a concession for the construction of the landfill, the incinerator and the rehabilitation of the landfill sites in Tirana", is requested in the accompanying relation of the project, in the last paragraph of par. IX, you stated that: "The concession procedure itself, if there will be an inviting bidder and a signed contract, will not have any additional effects on the state budget, since we are dealing with entirely with a private investment, even the value of the concessionary fee that the subject will be forced to pay will be added to the state budget".

According to the above, they require clarifications and the relevant arguments related to this established contradiction.

By the email dated 30.01.2017, Klodian Zoto, at 07.51.51, sends to Alba Thoma and sets CC to Valbona Ballgjini, an email entitled "Reply mf" and attached the document "Final answer of the Ministry of Finance from the Ministry of Environment. In the attached document it is stated that, it is proposed that since the Municipality of Tirana, Vlorë, Kavajë and Kamëz do not have sufficient income to cover the costs of waste disposal in the plant, it is proposed that these institutions be financially supported by the Central Government for a part of investment. Of course, the Municipality of Tirana is the one that will have the main weight in this process... The government subsidizes the Municipality of Tirana for the part of the obligations that arise towards the society for the management of tons/waste. Etc.

In January 2017 too, the citizen Arben Ahmetaj, as Minister of Finance, again undertakes a legal initiative, also referring to letter no. 653/2 prot., dated 30.01.2017, addressed to the ministries and KPP as well as PPA, sending for consideration the draft decision "On some changes in the DCM no. 575 dated 10.07.2013 "On approving the rules for the evaluation and granting with concession/ public private partnership" along with the relevant relationship. In this draft decision, the proposals that have been changed are precisely about increasing the role of the Ministry of Finance in the concession procedures, requiring that each concession project must be evaluated and approved in advance by the Ministry of Finance, regardless whether or not financial support is required. Also, it is provided that the concessions/PPP projects that undergo changes to the contract or its transfer, regardless of the need or not for support, must be evaluated and approved in advance by the Ministry of Finance In conclusion, by the DCM No. 146, dated 22.02.2017, the relevant changes in the DCM No. 575, of 2013, were approved, remaining the proposed changes, but adding some deadlines.

By the letter no. 5474/23 prot., dated 01.02.2017, the Minister of Environment Lefter Koka addresses to the Minister of Finance Arben Ahmetaj with the subject "Request for approval" where they inform that, in response to the letter of the Ministry of Finance with no. 13188/3, dated 23.01.2017, "Response", through which they express the position of the institution they lead on the implementation of the concessionary procedures, with object the construction of landfill, incinerator and rehabilitation of



existing landfills in Tirana, they inform by the letter no. 5474/20, dated 27.12.2016, that the Ministry of Environment has officially forwarded the feasibility study and the draft contract that will accompany the procedure. The letter is 7 pages, where the explanations are given.

By the letter no. 13118/5 prot., dated 14.02.2017, the Minister of Finance Arben Ahmetaj replies to the letter no. 5474/23 prot., dated 01.02.2017, of the Ministry of the Environment, where it states that the concessionary project must be planned within the annual budget ceilings of the Ministry of the Environment, approved by the Assembly, as well as within the medium-term expenditure ceilings approved by the Ministry of Environment, pursuant to the Article 22 of the DCM no. 575/2013... Also, they emphasize that, before the announcement of the concession/PPP granting procedure for this project, to reflect all the recommendations made by the Ministry of Finance through the letter no. 13118/3, dated 23.01.2017.

On 17.02.2017, at 10.13 am, according to the information forwarded by Akshi on the electronic communications from the e-mail of officials, the citizen Alma Shehu, with the address Alma.Shehu@financa.gov.al, sent an email to the citizen Alba Thoma, at the official address of the latter and Alda Klosi, at the latter's official address, as cc, with the title "Completions for the Tirana incinerator" with content: "Hello Alba, Attached is the material with the points that must be completed by you, which are in red..". Alba Thoma forwards this email from her official address to herself at the private address al bathoma82@gmail.com on 19.02.2017, at 04.34 pm and then forwarded it to the citizen Klodian Zoto on 19.02.2017, at 16.35 from her own private address with the content: "As you have communicated with Alqi, please reply to the email below". Klodian has saved them in a folder klodianzoto@yahoo.com.ost with the attachment "Completions for the Tirana incinerator", where there is a document created and modified for the last time by the citizen Alma Shehu, on 17.02.2017, starting with " 1.1 2. Quantification of "Value for Money".

On 20.02.2017, according to the information forwarded by Akshi on the electronic communications from the e-mail of the officials, Alma Shehu sends an e-mail to Alba Thoma and writes: "Hello Alba, Attached I am sending you the scanned answer of the Ministry of Finance, dated 14.02.2017 regarding the Tirana incinerator. Also, I am informing you that your request regarding this project must be completed with all the recommendations made in our previous letter dated 23.01.2017, also according to the information exchanged by email, and all these recommendations be reflected in the feasibility study together with the contract. Thank you!"

On 21.02.2017, the citizen Alba Thoma sends attached to the citizen Alma Shehu, the letter where she writes that it was also delivered today. On 21.02.2017, at 09.43, the citizen Klodian Zoto forwards the email to the citizen Alba Thoma, with the content "answer" and below: Regarding the extraction of the value of the public procurement, we have the following data:

Public procurement: - Project identification - 300,000 euros; Planning and design - 500,000 euros; The best possible solution - 300,000 euros; Know How - 1000 000 euros; Assets at the end 130 000 000 euros; builder's profit margin 13 480 000 euros. Total 148,280,000 euros. Regarding the identification of the project, we clarify that the Ministry of Environment or the Tirana Municipality could not make the identification of the project more accurate and complete than the proposing entity has done since not only it does not have the specialized staff for this purpose but it cannot even contract a specialized company for this purpose, as it has never had 3,000,000 euros in its budget for it.

From the market testing we have done, the contracting of specialized companies to carry out this process and the value of the contract they will have to pay is about 3,000,000 euros to invest in this sector.

The planning and design of such a project, the feasibility study in the best case, is worth at least 500,000 euros since it requires in-depth geodetic, environmental, economic, technical, hydrological, forestry knowledge.

Only the identification of the best possible solution to determine what type of project or definitive solution to the problem created in the Sharra landfill would cost at least 300,000 euros, since in the practice of our country it has often happened that investments have been made and after it has resulted not to be the best solution, and after millions of euros have been spent, others have been spent to realize the best possible choice. The Ministry of Environment does not have the staff with capacities in this field, which means that it will have to contract a specialized company. Regarding the Know How of the proposing company, we inform you that we are dealing with a company that is a leader in its country of origin and in all EU countries. Under these conditions, the value of the Know How of this company is 1,000,000 euros. Regarding the assessment of the assets at the end, we clarify that, after the benefit of

the term of the contract, the entire assets of the plant will be handed over to the Municipality of Tirana together with the means that operate in it, the total value of which will be in the amount of 130,000 000 euros. Regarding the profit margin of the investor who would seek to procure the above project, we have taken into account a minimum margin of 10% on the value of the project at the level of 13,480,000 euros. Also, in the case of procurement, we will have to take into account the time value of money, since the payments that will have to be made to the contractor, in this case, will have an extension of up to five years and as a result, the annual payment will be at the level of 29 656 000 euros (148 280 000/5 years), while in the case of the 30-year concession it is at the annual level of 7 409 500 euros (700X365X29 euros/t) and in the second case, this payment covers not only the investment cost but also the annual cost of operating the landfill.

By the letter no. 5474/25 prot., dated 21.02.2017, the Minister of Environment addresses to the Minister of Finance Arben Ahmetaj again, with the subject "Request for approval", where he informs him that the request of Article 22 of the DCM no. 575, dated 10.07.2013, is not applicable to this concession procedure, as referring to the feasibility study that they have forwarded, they are related to a completely private investment for the construction and operation of the plant for the entire duration of the contract, i.e. for 30 years. The company, which would take the right to build plants, close and rehabilitate the existing plants of the deportation site, manage the waste management complex, will make an investment of 128,000,000 euros with its own funds. This is the reason why the project is not foreseen within the budget ceilings of the Ministry of the Environment, since this institution will not pay any of its euros to and for the account of the entity that will be declared the winner at the end of the procedure. The Ministry of Environment is aware that, when the Ministry of Finance requests the approval from the Assembly of the mid-term budget ceilings for the Ministry of Environment, to support the costs of this project, it refers to the obligations that will arise from this project for municipalities that will deposit the waste in this implant. These are two reasons why these funds should not be foreseen and approved in the budget of the Ministry of Environment.

1. The Ministry of Environment will not have any type of financing or coverage of the construction or maintenance obligations of the plant.
2. The municipality of Tirana, as the largest authority for the use of this plant, will bear the relevant costs of waste disposal and land expropriation, where the plant will be built, through the unconditional grant that the central government allocates to local government. This grant does not in any case have ceilings approved by law by the assembly. For this reason, the expenditure is not even within the ceilings of the Municipality of Tirana for 2017. On the other hand, the unconditional grant, one of its priorities is that it can be used by its beneficiary for his needs.

the document follows 6 pages.

On 28.02.2017, according to the information forwarded by Akshi on the electronic communications from the e-mail of the officials, the citizen Irta Xhokaxhi, an employee of the Ministry of Finance, sends an e-mail to the citizen Alba Thoma with the document: Draft - Letter of reply to the Ministry of Environment Inc. for approval by the Municipality 24.02.2017.docx. In this letter, the Ministry of Finance states that: "Given that in the feasibility study you state that the District of Tirana is the financier and the main beneficiary of the project, we ask you to obtain written approval from this District, referring to the financial model proposed in feasibility study."

Now that the changes in the DCM no. 575, of 2013, regarding the increase of the power of the citizen Arben Ahmetaj, the latter responds exactly according to the draft letter above.

By the letter no. 13118/7 prot., dated 02.03.2017, the Minister of Finance Arben Ahmetaj replies to the Minister of Environment Lefter Koka regarding the letter no. 5474/25, dated 21.02.2017: Based on the purpose and objectives that are intended to be achieved through this project related to the public interest, given that in the feasibility study you state that the district of Tirana is the financier and the main beneficiary of the project, they request from side of the Ministry of Environment, obtaining written approval from this district, referring to the financial model proposed in the feasibility study.

By the letter no. 8275/1 prot., dated 27.03.2017, of the mayor of Tirana, Erjon Veliaj, a reply was sent to the general secretary of the MM (Ministry of Environment), the citizen Alqi Bllako, in response to the letter regarding the request for the approval of the continuation of the concessionary procedures

with the construction of the landfill, the incinerator and the rehabilitation of the existing landfills in Tirana, informing them that the Municipality of Tirana agrees in principle with regard to its role, referring to the feasibility study presented by the Ministry of Environment.

By the letter no. 5474/29 prot., dated 28.03.2017, the Minister of Environment Leter Koka forwards to the Minister of Finance Arben Ahmetaj, a copy of the approval of the mayor of Tirana for the continuation of the concessionary procedure...based on the feasibility study that is forwarded to the Ministry of Finance.

According to the information forwarded by Akshi on the electronic communications from the officials' email, in the period 30.03.2017 to 04.04.2017, there is an email correspondence between the citizens Alma Shehu and Alba Thoma.

On March 30, 2017, Alma Shehu sent an e-mail to Alba Thoma: "Hello Alba, Referred to the letter of the Ministry of Environment no. 5474/2 prot., dated 28.03.2017, it turns out that attached to this letter is missing the agreement of the copy of the Mayor of the Municipality of Tirana for the continuation of the concession procedure with the object "Construction of landfill incinerator" as well as the final feasibility study. For the above, please take measures to complete your request with the documentation. On April 4, 2017, Alba writes again that: "Attached to the letter was the copy of Mr. Veliaj's letter, anyway, if you want, I will bring it now personally along with a copy of the study. Please tell me." Then Alma Shehu wrote back that: "In the letter that arrived to us, there was not attached the copy of the letter that Mr. Veliaj, you can still bring it together with the updated feasibility study that you must document. Also, Alda requests her to be available on the phone."

By the memo dated 05.04.2017, Alda Klosi forwards to Mimoza Dëmbit, general director of the budget, for consideration, the above documents as well as the feasibility study. By the memo dated 04.05.2017, (corrected as 04.07.2017) confirmed by Ina Dhaskali, sector manager, and Gentian Opre director, the memo prepared by Mimoza Dëmbi, was addressed to Alda Klosi, where it is reflected that seen from the budgetary perspective, they say in principle they agree, as long as it is not accompanied by additional financial costs in the state budget. Attached is the feasibility study of December 2016.

By the letter no. 13118/9 prot., dated 06.04.2017, the Minister of Finance Arben Ahmetaj addressed to the Minister of Environment Leter Koka, in response to the letter no. 5474/29 prot., dated 02.03.2017, where it is stated that: Referring to letter no. 8275/1 prot., dated 27.03.2017, by which the mayor of Tirana has expressed his agreement in principle for the role of this municipality with reference to the feasibility study, without comment as long as the financier and main beneficiary of the project is the Municipality of Tirana.

We bring to attention that in accordance with the provisions of law no. 125/2013...and the DCM no. 575, dated 10.07.2013... to evaluate the following issues with maximum priority:

Budgetary costs that may arise as a result of the materialization of the risks of exchange rate change and inflation, should be fully calculated within the total provided as financial support for this project. Obtaining the approval from MEI, in the capacity of the institution responsible for policies in the field of electricity, and the owner of KESH sh.a. for coping with the risk from the price of electricity (feed in tariff)

Obtaining approval from the local government units that are included in this project, related to their handling in case of non-fulfillment of the amount of waste to be treated by the concessionaire.

This document was prepared by Alda Klosi and Gentian Opre, director, confirmed by Mimoza Dhëmbi, general director, approved by Gelardina Prodani, general secretary and Ervin Mete, deputy minister on 04.05.2017.

By the email dated 04.07.2017, at 10.24 am, the citizen Alma Shehu, from the official address@financa.gov.al, forwards an email previously forwarded to the citizen Alba Thoma and cc Ida Klosi to their official addresses, with title "Response to the Ministry of the Environment-scan" with this content: Hello Alba, Attached is the letter from the Ministry of Finance for the Tirana incinerator. Thank you! Alda". Alba Thoma, from her official address at @moe.gov.al, on 07.04.2017 at 10.38 am, forwards it to herself at the private address albathoma82@gmail.com and on 07.04.2017 at 10.40 am,

she forwarded it to the citizen Klodian Zoto. The letter in question is the letter No. 13118/9 prot, dated 06.04.2017 of the Ministry of Finance addressed to the citizen Lefter Koka. So as can be ascertained, the person under investigation, Arben Ahmetaj, does not hinder this procedure despite the problems it presented.

#### V.6) Development of the concessionary procedure and conclusion of the contract

The citizen Klodian Zoto, on 10.04.2017, sends an email to the citizen Alba Thoma, to her personal address albathoma82@gmail.com, with the title "Last version" and saved it in the folder klodianZoto@yahoo.com.ost with attachment Rev. 2 Tirana3.

On 10.04.2017, at 14.46, he sends this email to the citizen Alba Thoma, with the content: "I have left some comments because they must be completed by you. They have to do with the criteria." Attached is a document created by the citizen Denisa Tollkuçi, created on 10.04.2017 and it is found that they are the standard documents of the competitive selection procedure with the object: granting a concession for the construction of the waste treatment area in Tirana.

On 11.04.2017, the citizen Alba Thoma, from her private address, albathoma82@gmail.com, sends herself to the official address (data obtained by Akshi) the e-mail with the title: the latest version and the attached document REV2 TIRANA3.docx. This is the document related to: "Standard Documents of the Competitive Selection Procedure". The comments were made only on page 3 of the document, where it was commented about the fulfillment of the technical criteria, where the meaning of this criterion must be clearly defined and which will be evaluated on the basis of a technical project, it needs more explanation.

On 11.04.2017, the citizen Bledar Karoli sends an e-mail to the members of the commission (data obtained by Akshi) regarding the next meeting, where DSPK will be discussed and asks for their comments regarding DSPK. Attached is the document.

On 12.04.2017 the citizen Alba Thoma sends an e-mail to the citizen Blerina Xhixha (data received from Akshi), attaching document 1.docx and asking her to make it in 3 copies. This document is the record of the date 12.04.2017 where: "it was discussed about the already completed process for obtaining the consent of the Municipality of Tirana for the continuation of the procedures of the project in question with reference to the feasibility study as well as the relevant approval from the Ministry of Finance. It proceeded with the signing of the final feasibility study. Today's meeting was mainly focused on the drafting of the Standard Concession documents, the draft of which has been forwarded to the Commission electronically in advance. After discussing its elements, the Commission decided that: after to proceed with the completion of the work on the drafting of the Standard Concession documents until their completion and the relevant approval. The next meeting of the Commission will be communicated to the Commission electronically, anyway, in principle it was decided on Friday 14.04.2017, 10:00 a.m. in the premises of the Ministry of Environment."

On 13.04.2017, the citizen Alba Thoma (data obtained from Akshi), sends an e-mail to the citizen Valbona Ballgjini and attached document 1.docx. This document is a draft of the minutes dated 14.04.2017 where it is written that: "today on 14.04.2017 the specific elements of the Standard Concession documents were discussed, comments which were forwarded to the Commission in advance electronically and on the other hand were discussed, comments which have been reflected. After discussing its elements, the Commission decided to: Proceed with the signing of the Standard Concession documents by approving them. Drafting the amountary report of the procedure to notify the Minister. Sending the Standard Concession Documents for approval to the holder of the Contracting Authority. Continuation of the procedures for uploading the documentation to the system."

On 13.04.2017 there is also the e-mail of the citizen Bledar Karoli (data obtained by Akshi), who addresses the members for the next meeting that will take place on 14.04.2017.

On 14.04.2017, the citizen Valbona Ballgjini (data obtained from Akshi) sends an e-mail to the members, where she informs them that, attached, you will find the final DSPK approved as agreed at the meeting on 14.04.2017 . The next meeting will be on 18.04.2017.

By the email dated 10.05.2017, the citizen Sevi Zani sends cc to the citizen Hans Wallage and other foreigners and among others the citizen Klodian Zoto, informing them that the competitive procedure

for Tirana has been announced and below they will find the documentation of the company IE BV that must be completed for the Tirana tender. It is established that the standard documents of the competitive procedure for the construction of the landfill, the incinerator and the rehabilitation of the existing landfill of Tirana have been submitted in English.

By the email dated 11.05.2017 at 08.18. AM, it turns out that Hans Wallage sends an email to Michiel Beudeker and Ervin Bosma and cc, among others, to the citizens Klodian Zoto, Sevi Zani, Fabiola Febo, Denisa Tollkuci, where he states in English that Integrated Energy BV is taking a step further in the tender for waste management in Albania and the following formal documents are required to complete the procedure. Next Monday and Tuesday, a joint venture delegation will visit the offices to finalize the matter. By the email dated 11.05.2017, Erwin Bosma addresses Han Wallage where he sent some comments regarding the email sent as above.

In May 2017, the company Integrated Energy B.V. turns out to have prepared the business plan: Concession for the construction of the landfill, the incinerator and the rehabilitation of the existing landfills in Tirana, the feasibility study by the company Integrated Energy B.V., prepared by Arcadis and De Mare srl. According to this, the planned investment act for the construction of ZTMT amounts to 128,248,330 euros.

In May 2017, the Prosecutor's Office at the Court of First Instance of Elbasan registered two criminal proceedings, specifically, the one with no. 870 and 886 of 2016 regarding the activity of the companies of the citizens Klodian Zoto and Mirel Mertiri and regarding the winning of concessions by these companies.

According to the standard documents of the competitive selection procedure for the construction of the landfill, the incinerator and the rehabilitation of the existing landfills in Tirana, it is submitted that the deadline for the submission of offers is 12.06.2017, an open procedure, with a duration of 30 years.

By the email dated 03.07.2017 at 11:26, the citizen Klodian Zoto sent an email to the citizen Alba Thoma, to the latter's private address al bathoma82@gmail.com, with the title: "Tirana landfill procedure, and saved it in the klodianzoto folder @yahoo.com.ost with the attachment Verbal review and evaluation process, decision 'KVO\_Good-Ministry. It is established that the source is an email sent on 03.07.2017 at 11.05, by the citizen Etleva Kondi. Attached is a document modified by the citizen Ervin, created on 16.02.2017 and modified on 02.07.2017, where there is a verbal assessment process from the concession awarding commission, where it is reflected that only one bidder was presented, specifically the company Integrated Energy B.V. with an investment value of 128,248,330 euros. This verbal process seems to be a draft, since there is no date and the date of the meeting is left blank; a document modified by Ervin, created on 27.01.2015 and modified on 02.07.2017, which reflects draft decision no. 1 of the year 2017 of the concession granting commission for the classification of the company Integrated Energy B.V. as a single offer with a total score of 100 points, unsigned document, draft notice to the qualified bidder.

On 05.07.2017, the citizen Bledar Karoli (data obtained from Akshi) sends to the members of the commission, the draft minutes of the review and assessment for the granting of a concession/PPP for the Tirana incinerator. In this evaluation record it is written that: "In the opening record in this competitive procedure, only one bidder has submitted the offer and it is established that the documentation on the fulfillment of legal capacity, financial economic capacity, technical and professional capacity has been submitted and finally, as a conclusion, the company "Integrated Energy B.V" meets the technical requirements for qualification and therefore qualifies for the further stages. KVO evaluates this offer with 100 points out of 100 possible points".

By letter no. 6392 prot., dated 17.08.2017 of the Minister of the Environment, in the header is described the Ministry of the Environment, the Commission for granting the concession, addressed to Klodian Zoto as a representative of the company Integrated Energy B.V. with an address in the Netherlands with the subject "Notice to the qualified bidder" where it is submitted that Zoto is thanked for participating in the competitive procedure for awarding a concession for the construction of the landfill, the incinerator and the rehabilitation of the existing landfills in Tirana. The procedure was carried out in accordance with the law no. 125/2013 "On concessions and public private partnership" as amended and by-laws in implementation of legislation on concessions. Your offer was carefully evaluated according

to the conditions and requirements set out in the contract notice as well as the submitted documentation. Your offer, since after the examination it was classified by KVO based on the evaluation criteria defined in the standard concession documents, was evaluated with the total amount of 100 points with the offer presented as follows: Investment value 128 248 330 E; The value of the concessionary fee 2.1%; The value of waste disposal is 29 euros/ton. Construction and commissioning time according to the schedule, (the document is signed and found on the seized computers of the citizen Klodian Zoto).

On 23.08.2017, the citizen Klodian Zoto sends an email to Valbona Ballgjin and Bledar Karoli, with the title "Draft", where a draft contract is attached: Concession contract "For the construction of Landfill, the incinerator and rehabilitation of the existing landfills in Tirana and the production of electricity "Tirana intercommunal waste treatment area, the Ministry of the Environment and the company \_ Tirana on \_ August 2017.

On 24.08.2017 at 12:28, the citizen Bledar Karoli, official of the Ministry of Environment, sends an email to the members of the commission with the content: Hello, Pursuant to the order of the Minister of Environment no. 5007 prot., dated 05.09.2016, as well as in continuation of the procedure for the concession/ppp "Construction of landfill, incinerator and rehabilitation of existing landfills in Tirana" attached you will find the draft contract. We ask for comments or suggestions regarding the draft contract. Regarding the next meeting, we will inform you in the following days". On 24.08.2017 at 15:24, Bledar Karoli again sends an email with the content: "Hello, Following the previous email, I inform you that the next meeting is leave on Friday 25.08.2017 at 11.00, in the meeting room at the Ministry of Environment. Please confirm participation...".

On 25.08.2017 at 17.47 pm, Bledar Karoli sends an email to Pëllumb Abeshi, Taulant Tusha, Erjon Murataj, Sidita Temali, Etleva Kondi, Namik Simixhiu and CC Valbona Ballgjini, Alba Thoma and Rovena Beqiraj, with content: "Hello, Next meeting, I inform you that the next meeting is scheduled for Monday, 28.08.2017 at 11.00, in the meeting room at the Ministry of Environment. Please confirm your participation..." These emails were forwarded to the citizen Klodian Zoto on 28.08.2017 at 14.53, from the citizen Bledar Karoli, using the official address @moe.gov.al, email entitled "Draft Contract", where the document "Draft contract Concession contract for construction of landfill, incinerator and rehabilitation of existing storage sites is attached" Tirana and the production of electricity, the Tirana waste treatment area (ZTMT)" between the Ministry of the Environment and the company Integrated Energy BV, with comments from the citizen Alba Thoma. This document appears to be authored by Alba Thoma on 28.08.2017 and modified for the last time on this date by Bledar Karoli.

On 29.08.2017 at 11.04, the citizen Klodian Zoto sent an email to the citizen Alba Thoma at the private address albathoma82@gmail.com and Valbona Ballgjini at the address valbonaballgjini@hotmail.com with the title "Articles of the contract MIME-Version 1.0", which then saved it in the klodianzoto@yahoo.com.ost folder. On 29.08.2017 at 13.04, the citizen Klodian Zoto sends an email to the citizens Alba Thoma and Valbona Ballgjini, where a message sent by someone else appears with the following content: "Regarding the draft contract for the Tirana project: Article 5.10 to be left as it was : Article 6.2 to be left as it was; Article 7.1.3 to be left as it was; Article 7.2 to be left as it was.

On 31.08.2017 12.09, the citizen Alba Thoma, from her official address Alba.Thoma@moe.gov.al, sent a letter from her phone to the citizen Klodian Zoto with the email address klodianzoto@yahoo.com, a "return reply" letter Environment". This document, which turns out to have been created and modified for the last time by the citizen Herald Jonuzaj, is found to be a draft letter of the State Bar, without date, of August 2017 addressed to the Minister of Environment Leter Koka, where in particular, some remarks have been determined that the State Bar has assessed to record in relation to the draft concession contract, referring to the letter no. 6550. prot, dated 28.08.2017. Among the remarks he recorded, we can mention the fact that all other plants that will be built, administered, maintained and transferred should be added to the object of the project contract; suggests that the ownership of the squares and all the built objects remain in the ownership of the state authority; point 5.2.2 should be reformulated in the same spirit in the sense that the concessionaire can set as a guarantee for financing only his rights derived from the concession contract and not the assets that will be created since they are the property of the state, i.e. only the right of use may be pledged or guaranteed; in relation to the inclusion in the articles of the contract of the Ministry of Energy, since the latter is not a party, the Ministry of the Environment cannot guarantee the actions of another Ministry, there is no legal basis for establishing the obligation of a state authority to guarantee the purchase of electricity from this plant, etc.

On 31.08.2017, with no. 6021 repertory no. 2895 collection, before the notary Majlinda Demollari, the concession contract was concluded between the Ministry of Environment and the Concessionary company Integrated Energy BV SPV Llc represented by Giuseppe Ciaffaglione.

On 31.08.2017 at 20.17.21, the citizen Floran Pustina forwarded to the citizen Valbona Ballgjini, to the latter's official address valbona.ballgjini@moe.gov.al, an email with the title: "clean contract". Dated 01.09.2017 at 11.37 am, Valbona Ballgjini forwards it to the citizen Alba Thoma at her official address and the latter on 01.09.2017 at 12.09 pm, forwards it to herself at her private address albathoma82@gmail.com. Then on 01.09.2017 at 12.10, from her private address albathoma82@gmail.com to the citizen Klodian Zoto. Attached is the document authored by Alba Thoma and modified for the last time by Florian Pustina, created and modified on 31.08.2017, specifically the concession contract for the landfill construction, incinerator and rehabilitation of existing Tirana landfills and electricity production, Tirana Waste Treatment Area in August 2017.

The citizen Sidita Kopliku (Temali), member of the commission for the development of the concession procedure of Tirana, as a representative of Atrako, in her statement dated 07.07.2023, stated that there was pressure from the head of the institution, the Concessions Handling Agency, specifically the citizen Rovena Beqiraj, where she urged that the concession procedure for Tirana be finalized successfully. She also clarifies that, when she was part of the concession procedure regarding Durrës where a landfill was to be built, as a member of the commission, an adviser to Minister Arben Ahmetaj informed her that Minister Arben Ahmetaj was looking for her in the office. She went to the office of Minister Arben Ahmetaj, in the hall, where the secretary asked her to leave the phone there, and then entered the office where Minister Arben Ahmetaj was, accompanied by the adviser. Only the three of them were in the office, that is Sidita, the councilor and the minister Arben Ahmetaj. The Minister Arben Ahmetaj has requested that, in relation to the Durrës procedure, Sidita should look at it and evaluate it with positivity, in the direction of its successful conclusion. Sidita has evaluated this meeting as a form of pressure since she had the chairman of Atrako as her direct representative. After this situation, even in the case of the concession procedure of Tirana, Sidita felt under pressure because of what had happened to Durrës and also considering the encouragement of the president Rovena Beqiraj for this concession procedure of Tirana to be carried out successfully.

Throughout this time, the close relations of the person under investigation, Arben Ahmetaj, with the citizens Mirel Mërtiri and Klodian Zoto have continued. It turns out that according to the criminal proceedings registered in the Prosecutor's Office at the Elbasan Court of First Instance, where special investigation methods such as wiretapping were also used, it turns out that on 06.09.2017 at 16.38.48, the citizen Mirel Mërtiri, from the telephone number 068 20 00 456, which is used by the citizen Klodian Zoto, calls the telephone number 069 60 94 520, which belongs to the driver of the family of the citizen Arben Ahmetaj, the citizen Agron Ceka, asking him to inform the citizen Arben Ahmetaj that his phone is broken.

Specifically, the conversation is as follows:

+520: Oh Zoto!

+456: O Gono

+520: What do you do?

+456: Klodi, I'm Klodi.

+520: Is it you Klodi, brother?

+456: What did you do, Bro?

+520: Good

+456: I don't have my phone because I broke it, tell this to my bro, so that he knows not to call me, when he can, he might contact me and I will not answer.

+520: Eh. He should call you here?

+456: No no no. This is Zoto's phone. If there is something, write to Zoto and I'll call him, do you understand?

+520: Good good

+456: Tell him that I broke my phone.

+520: Good brother, good

+456: Good, maybe tomorrow morning, those guys will solve it and will fix it.

+520: Good brother, good.  
+456: How has he been?  
+520: Okay, but, he is in the meeting and I've not met him since eleven o'clock.  
+456: It went well in the morning, how are you?  
+520: Well, a bit of pressure on the way, we left late, we left at nine twenty (9:20), yes, good.  
+456: What happened over there from Macedonia?  
+520: They sent Tani, I don't know.  
+456: Did you talk to him?  
+520: No, he will call me.  
+456: Well, good brother.  
+520: Come on, we'll solve it.  
+456: Okay, please tell him that, so that he knows, okay brother?  
+520: Good good, good no worries.  
+456: Ok, have a good time.  
+520: hank you Klodi, goodbye.  
+456: Bye, bye.

By the letter no. 6597/12 prot., dated 11.09.2017, the Minister of Environment Leter Koka forwarded to the Municipality of Tirana for follow-up, continuation and execution of the contract, forwarding the concession contract with no. prot 6597 dated 31.08.2017.

MIE, in the role of CA, must coordinate with the local government units of the Tirana district/Tirana Municipality, in order to fulfill the contractual obligations according to the payment schedules implied by the concession contract for its entire duration, but always within the approved annual budget and to the medium term.

Par. 3 is removed since the obligation to pay or not from the funds provided for guaranteeing the risk is the obligation of the CA, after the analysis of the financial situation of the relevant units of the local government.

In the meantime, referring to the formal and legal point of view, since this project is an individual act, they request the reformulation of the introductory part regarding the legal basis of this draft decision, determining the basis in Article 28, letter c of the Law no. 9000, dated 30.01.2003 "On the organization and functioning of the Council of Ministers" where it is determined that: The decision of an individual nature, which is the sub-legal act of the Council of Ministers, which regulates the concrete relations or which is addressed to one or several subjects, individually defined of the right. Removed as the legal basis of this draft decision, law no. 9936 date 26.06.2008 "On the management of the budget system in the Republic of Albania" amended, and therefore the removal of the name "Minister of Finance and Economy" as the proposer of this draft decision as well as the removal of the name "Ministry of Finance and Economy" in par. 4 thereof.

Correcting the title of law no. 107/2017 from "On the 2017 budget" to "2018 budget". Regarding the above, they consider it important that before the continuation of the procedure for the approval of this draft act in the Council of Ministers, the above comments should be reflected in the content of this act and its accompanying report.

On the computer of the citizen Klodian Zoto, a document created on 08.05.2018, last modified on 08.05.2018, authored by Etleva Kondi and last author Anjeza Kalanxhi was found: Decision of the Council of Ministers, Project of the year 2015 but without number and date "For the approval of the forecast of financing necessary to fulfill the contractual obligations, in the concession contract no. 6021 rep, no. 2894 col, date 31.08.2017 "For the construction of the landfill, the incinerator and the rehabilitation of the existing storage sites in Tirana and Electricity Production, Tirana Waste Treatment Area (ZTMT)", where at the proposal of the Minister of Infrastructure and Energy, the Council of Ministers decided:

1. The approval of the financial forecast in favor of the Municipalities/Local Government Units, for the fulfillment of the contractual obligations defined in the concession contract no. 6021 rep, no 2894 col, date 31.08.2017...
2. The Ministry of Infrastructure and Energy in the role of the Contracting Authority and the local government units of the Tirana district/Municipality of Tirana must coordinate/coordinate for making payments to the concessionaire pursuant to point 1 of this decision in order to fulfill the contractual



obligations based on article 7 and 9 of the concession contract, according to the payment schedules implied by the concession contract, but always within the annual and medium-term budget

3. The funds provided for in the urban waste program defined in the 2018 budget will be used by the CA for the payment of accumulated obligations to the concessionaire. 4. The MIE, MF and local government units of the Tirana District are charged with the implementation of this decision. This decision enters into force after publication in the Official Journal.

Prime Minister...

On 17.05.2018 at 16.30, the citizen Jonida Halili forwarded an email to the citizen Taulant Tusha entitled "landfill" and this email was forwarded by Taulant Tusha to the citizen Klodian Zoto on 21.05.2018 at 10.12. Attached is a tabular document entitled "Sarra Landfill Funding Plan".

On the computer of the citizen Klodian Zoto, a document was found compiled on 21.05.2018, authored by Ilirjana Nano and authored by Ledian Karalliu, entitled "Template relacioni sÿrjues.doc" where attached is the relation for the draft decision "On the approval of the measures for the costs of integrated waste management". In the content of this report, it is said that a draft decision has been proposed, the objective of which is to enable and guide local government units in the correct preparation of waste management costs, as well as to address the municipalities on the form and manner of budgeting. to be more controlled, ensuring transparency for citizens and how waste fees are calculated. Ministers Arben Ahmetaj and Blendi Klosi appear as proponents.

By the DCM no. 320, dated 31.05.2018, with the proposal of the Minister of Infrastructure and Energy, the Council of Ministers has decided:

1. The use of 2018 budget funds for MIE in the urban waste management program, for the financing of the local government units of the Tirana district/Tirana Municipality for the fulfillment of the obligations arising from the concession contract no. 6021 rap no. 2894 col dated 31.08.2017...

2. MIE in the role of CA and the local government units of Tirana district/Municipality of Tirana for the use of financing in fulfillment of contractual obligations according to point 1 of this decision to agree on making payments to the concessionaire, according to the payment schedules derived from the contract concessionary.

3. MIE and the local government units of Tirana district are charged with the implementation of this decision.

This decision enters into force after publication in the Official Gazette.

Conclusion:

According to the control report of the SSC published, Decision no. 173 dated 30.12.2019 "On the audit carried out in the Directorate of Concessions, Ministry of Finance and Economy" on the compatibility of the activity" for the period from 01.01.2017 to 31.05.2019", submitted in relation to the concessionary/PPP project. Landfill construction, incinerator and rehabilitation of existing landfills in Tirana" that:

The audit concluded that, according to the feasibility study presented by the Contracting Authority, the project "Construction of landfill, incinerator and rehabilitation of the existing Tirana storage site", will be realized in the amount of 130,883,750 euros, with support from the Albanian government and 91,784,500 euros excluding VAT, from the budget of the municipalities in Tirana District.

The audit found that, at the time of approval of the feasibility study, these funds were not provided for in the medium-term budget project. By the DCM no. 320, dated 31.05.2018 ... published in the Official Journal no. 83/2018, proposed by MIE, it was decided "the use of the budget funds of 2018, approved for the Ministry of Infrastructure and Economy, in the urban waste management program, for the financing of the local government units of the Tirana District/Tirana Municipality, for the fulfillment of the obligations arising from the concession contract". As mentioned above, at the time of the request, the Tirana incinerator concession/PPP project was unaffordable for the State Budget.

The concessionary/PPP project "Construction of landfill, incinerator and rehabilitation of existing landfills in Tirana" has been approved without receiving the necessary confirmations from all local self-government units of the Tirana District on their ability to financially support the project and without

receiving confirmation from the MIE regarding with the fee for the sale of produced energy, elements on which the project model was built in the feasibility study presented by the Contracting Authority. The concessionary/PPP project presented for the Tirana incinerator has built the entire economic and financial model on waste treatment for the local government units of the Tirana District. The Tirana district includes four local government units that have not expressed their agreement with this project and not only the Municipality of Tirana.

Also, there is no evidence that justifies the application of the energy sales price and there is no confirmation from the public authorities responsible for energy policies.

The concessionary/PPP project "Construction of landfill, incinerator and rehabilitation of existing landfills in Tirana", has been approved by the Ministry of Finance and Economy, although the feasibility study presented by the Contracting Authority is unstable and with material inaccuracies, errors in terms of the values of declared to be invested, the determination of the service fee on which payments from the State Budget will be calculated is carried out without taking into account the effects of time value of money, errors in terms of cost per unit of available tonnage, also differences have been found in the time value of money indicators (NPV, IRR), while some of the projected operating costs, in the flows needed for the project, are unsubstantiated.

From the audit, it is found that there is no argumentation in the feasibility study presented by the Contracting Authority, regarding the costs of consultancy, telecommunications and other administrative expenses.

The concessionary project/PPP "Construction of landfill, incinerator and rehabilitation of existing landfills in Tirana", in the feasibility study presented by the Contracting Authority, in the analysis of alternatives between concession or public procurement, only investment costs are included and not all other elements that must be discounted according to the requirements of KSP (public sector comparator), mandatory according to article 8, of DCM no. 575 dated 10.07.2013 "On the approval of the rules for evaluation and awarding by concession/public private partnership", amended.

In this analysis, all cash flows related to the project as a whole have not been taken into account, leaving out of the analysis the operating costs or even the revenues that are expected to be realized. In this way, the KSP (public sector comparator) has not been carried out according to the requirements of DCM in which all future flows of the project are discounted as if they were realized by the public procurement method.

The concessionary/PPP project "Construction of landfill, incinerator and rehabilitation of existing landfills in Tirana", involves the public sector taking significant risks with a direct effect on the payments requested by the State Budget, without performing an analysis of these effects and on the financial support approved according to the feasibility study presented by the contracting authority. Regarding the risk of the demand, according to the study, only the case of the presentation of reduced waste, compared to the minimum guaranteed quantity, is foreseen, making no provision in cases of exceeding this minimum guaranteed quantity.

The exchange rate risk gives effects to the State Budget through payments which are made at a fixed rate in foreign currency. In this way, the determined rate is set at the level of 29.05 Euro/ton of waste. Such a value in the case of making payments to the concessionaire for the provision of the service is subject to the daily rate of the date of making the payments. Consequently, the value paid in ALL, for the same amount of treated waste, turns out to be different from month to month, depending on the exchange rate. The effect of the exchange rate, in this case, has been transferred to the State Budget, creating uncertainty about the values of real payments in the national currency as a result of changes in the exchange rate.

The concessionary/PPP project "Construction of landfill, incinerator and rehabilitation of existing Tirana landfills", at the time of the request, was unaffordable for the State Budget, since the respective costs of support from the central government and the respective costs of expropriation were not foreseen. This concessionary/PPP project has provided for payments for the provision of the service in the amount of 7,422,275 euros per year excluding VAT, through the guarantee of a daily minimum of 700 tons/residue per day, with a fee of 29.05 euros/ton, which for the entire duration of the concession are provided in the amount of 222,668,250 euros excluding VAT.

These payments, according to the feasibility study and the request of the MFE for the forecast in the budget ceilings, are detailed in the amount of 130,883,750 euros of support from the Albanian government and 91,784,500 euros excluding VAT, from the budget of the municipalities in the Tirana District, for the entire duration of 30 years.

Although budgetary support from the government has been provided in the feasibility study, through the forecasting of these costs in the budget ceilings approved for the Ministry of Environment, for the implementation of the project by the central government for the local government units for the payment of the waste treatment fees of the Tirana District, it is established that at the time of the approval of the feasibility study, these funds were not foreseen in the mid-term budget project. Also, from the audit it is found that the value of 214,502,400 ALL for the expropriation for public interest in order to realize the Tirana incinerator project, is not foreseen in the necessary budget required by this project, nor is it part of the economic and financial analysis of the flows of money and financial indicators of the project. The project has been approved, although the estimated amount and the method of payment of the financial support have been unaffordable.

The concessionary/PPP project appears to be unstable and materially inaccurate. The estimated investment costs to be realized are presented in different values in different parts of the economic analysis of the feasibility study. The differences are presented in the proposed investments for means of transport where, in one case, the amount of 750,000 euros was proposed, while in one case it was presented in the amount of 3,750,000 euros. The audit concluded that there is no argumentation in the feasibility study regarding the costs of consultancy, telecommunications and other administrative expenses. The audit found that the indicators used to determine the cost per unit were calculated without taking into account the time value of money, given that the outflows from investments and the outflows from operations belong to different values in different years. Beyond the methodological problems with a direct impact on the fee for providing the service, inaccuracies are also found in the calculation of the cost per unit and the profit per unit of the company. In the feasibility study, it was stated that, for the implementation of the project, we are dealing with a completely private investment of about 128 million euros, while according to the method of determining the charging, it results that the project starts charging towards the local self-government units of the Tirana District, even without starting investments at all (For the period April 2018 - March 2019, about 10 million euros paid by the Municipality of Tirana, according to data reported by the General Directorate of the Treasury). In this way, for each ton of treated waste, a fee of 29.05 euros/ton is imposed, ensuring a daily minimum of 700 tons/day. This translates into around 7 million euros of annual income as inflows available to the project, although investments for the incinerator are expected to start at the end of the first year. Such a forecast of the financial model puts the State Budget in front of spending risks without receiving investment in return and at the same time enables the creation of capital for financing investments with state capital, with a direct impact on the feasibility of the project. The audit found that the financial indicator of NPV (net present value) was calculated with a discount rate of 2% in an amount of about 52 million euros, while according to the data presented for the flows at the end of each year according to the reporting done in feasibility study, it is found that the IRR is the level of 5.09%.

From MFE, by the letter 13118/3 dated 23.01.2017, it is referred that "Meanwhile, from the verification of the data presented in this business plan, it appears that the investment return rate (IRR) is 8.4%, the Net Present Value (NPV) of the project is 8,424,166 Euro". From the calculations performed by KLSH, it is found that the rate of return on investment (IRR), according to the values presented on the incoming flows of activity and the extended value of the investment by years, this indicator results in 5.87%, while with a discount factor of 2%, it results in the amount of 66.9 million euros. Such differences found with the feasibility study, both by MFE and by KLSH, put in doubt the real return on investment for the project, with an impact on the State Budget.

For the concessionary/PPP project, in the analysis of the alternatives between concessioning or public procurement, only investment costs are included and not all other elements that must be discounted according to the requirements of KSP (public sector benchmark), mandatory by the regulatory framework. The analysis on the concession award/PPP decision was carried out based on the qualitative and quantitative analysis of the time value of money, according to the feasibility study. The quantitative analysis of the time value of money was performed only on the basis of investment costs, adding it to other costs that include the design, know-how, builder's profit margin, etc., resulting in a value of 148,280, (the figure is not complete - translator's note) analyzed euros. The audit found that, in this analysis, all cash flows related to the project as a whole were not taken into account, leaving out of the analysis the operating costs and the expected revenues. In this way, the KSP (public sector comparator) was not performed according to the requirements of the DCM, in which all future project flows are discounted as if they were realized by the public procurement method. For the above, it is concluded that the alternative comparison was not carried out according to the requirements of the audit criteria and is unsubstantiated, in relation to the added flows in the direction of public procurement, not taking into consideration all project flows and in it at the same time the time value of money, not arguing the choice of the concession/PPP alternative.

The concessionary/PPP project "involves the public sector taking significant risks with a direct effect on the payments requested by the State Budget, without performing an analysis of these effects and on the approved financial support, although according to the letter of the Ministry of the Environment no. 5474 /25, dated 21.02.2017, it has been confirmed that the support from the central budget will be realized through an unconditional transfer, but with the DCM No. 320 dated 31.05.2018 "For the use of budget funds of 2018, for the financing of local government bodies , fulfilling the obligations arising from the concession contract no. 6021 repertory, no. 2894 collection, dated 31.8.2017, "On the construction of the landfill, incinerator and rehabilitation of existing Tirana landfills and electricity production, **Tirana Waste Treatment Zone (ZTMT)**" provided for by financing from MIE funds. From the audit, it is found that the performed risk analysis has not been quantified in quantitative terms in the effect on the State Budget on the required financial support as a result of the risk being borne by the public sector.

Demand risk. In relation to the minimum guaranteed amount, the feasibility study determined the compensation of 700 tons of waste/day as a minimum, transferring the demand risk to the public sector. Regarding the risk of demand, according to the study, only the case of the presentation of reduced waste compared to the minimum guaranteed quantity is foreseen, making no provision in case of exceeding this minimum guaranteed quantity. The case of exceeding this amount places the State Budget in essential regarding the necessary payments beyond the planned need. On the other hand, the fact that on page 11 of the feasibility study historical data from 2014, the waste generated by Tirana District, which exceeds 700 tons/day, proves that we are not in the conditions of a risk, but an event certain to occur with cash flows materialized financial effects expected. Under these conditions, this "risk" of exceeding the projected amount of waste.

The investment of the citizens Edvin Manushi and Albina Mançka becomes 15% of the value of the object, determining that the three investors benefit 75% of the construction from the total building surface that is divided: The group of the architects benefits a surface of 160 m<sup>2</sup> and a parking space and the remaining part will be divided between the investors according to the investment percentages, except for the 0th floor, which will be completely owned by the investor Lani Llc...

By the investment agreement, dated 26.01.2004, concluded between the company Lani Llc and the citizens Ervin Manushi and Albina Mançka, it has been agreed that the investors will invest in the construction of a building on Reshit Çollaku street and according to the business contract no. 5658 repertory, no. 318 collection, dated 27.10.2004 (the date of the investment agreement seems to contradict the content, as the agreement is of January 2004, while the enterprise contract of October 2004 is mentioned in the text). In this act of agreement, in article 3, it is determined that the entrepreneur realizes the sale of the construction surface at any stage according to his will, without limitation, except for the sale price...he carries out the investment of the works himself with his own funds. .. The income obtained from the sale of the construction area, all goes in favor of the entrepreneur, until the moment they... cover the total investment made by the entrepreneur. The proceeds from the sale will be used either to cover the investment made by the entrepreneur, or to make a direct investment in the object...

According to the control report dated 25.09.2010, administered by the tax authorities for the company Lani Llc, it results that: ...the investor surfaces for herself, Albina Mançka appears with 682 m<sup>2</sup>, of which 485 m<sup>2</sup> are apartments, and 79 m<sup>2</sup> are verandas and balconies, as well as 118 m<sup>2</sup> are parking areas.

With the agreement on the determination of the parts no. 899 repertory no. 161/3 collection dated 17.02.2007, signed between the entrepreneur Lani company Llc represented by Vladimir Kosta and the investors company Lani Llc, Ervin Manushi, Albina Mançka, and the client Vladimir Kosta, it has been agreed on the determination in kind of the belonging parts.... The investors benefit from 75% of the total construction area, where for the investor Albina Mançka results: 13 parking spaces in the underground floors; Office premises with 300 m<sup>2</sup> on the second floor; Apt. 3/6-71 m<sup>2</sup>; Apt. 4/6-71 m<sup>2</sup>; Apt. 5/1-137 m<sup>2</sup>; Apt. 6/3-124 m<sup>2</sup>; Apt. 10/1-200 m<sup>2</sup>; Apt. 10/2-64 m<sup>2</sup> (In total living space 667 m<sup>2</sup>).

With the notarial statement no. 5753 repertory no. 2073 collection dated 10.05.2011, it turns out that the citizen Vladimir Kosta, in the capacity of the owner of the land, and the citizen Albina Mançka, in the capacity of the investor, have appeared, where the citizen Albina Mançka has stated, among other things, that: .. it is agreed that the construction surfaces in the above-mentioned building to benefit from the premises, namely residential area of 564 m<sup>2</sup> and garage area of 118.1 m<sup>2</sup>...

By the letter no. 6899/2 prot., dated 14.05.2011, the Regional Tax Directorate, Unit of Big taxpayers, addressed to the ZVRPP Tirana, stating that in relation to the mortgage of the residential and service building 2-5-8-10-14 floor and 3 underground floors, legalization permit 522, dated 10.03.2009, located at the address Reshit Çollaku, Tirana, they request that after the mortgage, the alienation of the property of the citizen Albina Mançka, for an area of 682 m<sup>2</sup>, is not allowed, without first notifying the tax authorities: Residential apartments - 485 m<sup>2</sup>; Veranda and balcony - 79 m<sup>2</sup>; Parking 118 m<sup>2</sup>. By the internal order no. 1102 prot., dated 28.06.2011, of ZVRPP Tirana, it has been ordered to limit the actions, not allowing the alienation of the premises belonging to the citizen Albina Mançka, in the facility of the company Lani Llc, without first liquidating the tax obligations of sale. Based also on the letter of DRT Tirana, with no. 6899/2, dated 15.04.2011, as well as the notarial statement no. 5753/2073, dated 10.05.2011, of the notary Julian Zhelegu, the assets are limited as follows:

- 1) 7/434-G22, volume 31, page 114;
- 2) 7/434-G23, volume 31, page 115;
- 3) 7/434-G24, volume 31, page 116;
- 4) 7/434+1-1, volume 31, page 187;
- 5) 7/434+1-2, volume 31, page 188;
- 6) 7/434+1-59, volume 31, page 245;
- 7) 7/434+1-60, volume 31, page 246;

With the notarial statement no. 1409 repertory, no. 518 collection, dated 06.02.2012, by Albina Mançka, in the capacity of the investor and the company Lani Llc, in the capacity of the Entrepreneur, it has been submitted that: The investor Albina Mançka has benefited in exchange for the investment in the building, the following facilities: Residential apartments 485 m2 ; Veranda and balcony 79 m2; Parking 118 m2..... According to the technical-economic approval act, with approval engineer ing. Vjollca Izeti, of January 2009, results that the value of the object according to the budget is 384 169 700 ALL, while the actual value of the works is 470 395 993 ALL.

In the documentation administered by the ASHK, there is the Decision no. 3867, No. Act 9727, dated 19.04.2012 of the Tirana Judicial District Court, according to which the citizen Albina Mançka, has sued the company "Lani" shpk, represented by the administrator, the citizen Vladimir Kosta with the object of the lawsuit "Obligation of the defendant, the company Lani Sh.p.k", to return the assets determined according to the deed-investment agreement dated 27.10.2004". The plaintiff Albania Mançka has addressed to the court and requests from ZVRPP Tirana to delete from the mortgage register the property titles registered in the name of the company Lani and their registration in the name of the citizen Albina Mançka, according to the agreement on the determination of the shares No. 899 Repertory, No. 161/1/1/ collection, dated 17.02.2007. Following the decision, the Court states that the citizen Albina Mançka made the corresponding investment of 15% of the value of the object, which is also confirmed by the citizen Vladimir Kosta. The court accepted the request of the citizen Albina Mançka and ordered the company Lani shpk to implement the entrepreneurship and investment contract No. 5658 Repertory, no. 318 collection, dated 27.10.2004 and no. 899 repertory, No. 16181 collection, dated 17.02.2007, recognizing as the owner the citizen Albina Mançka, in the assets: residential apartment with property no. 7/434+1-1; residential apartment with property no. 7/434+1-2; residential apartment with property no. 7/434+1-59; residential apartment with property no. 7/434+1-60; Garage with property no.7/434-G22; Garage with property no.7/434-G23 and Garage with property no. 7/434-G24.

During the inspection of the apartment of the citizen Albina Mançka, several vouchers for the Lani company were found as follows:

Voucher no. 305 dated 28.01.2004 for the amount of 1,335,000 ALL, paid by Arben Ahmetaj  
Voucher no. 304 dated 08.04.2004 for the amount of 10,000 Euros, paid by Albina Ahmetaj  
Voucher no. 638 dated 15.06.2006 for the amount of 15,000 Euros, paid by Arben Ahmetaj  
Voucher no. 643 dated 16.06.2006 for the amount of 30,000 Euros, paid by Albina Mançka  
Voucher no. 642 dated 16.06.2006 for the amount of 15,000 Euros, paid by Arben Ahmetaj  
Voucher no. 768 dated 17.06.2006 for the amount of 25,000 Euros, paid by Albina Mançka  
Voucher no. 709 dated 03.07.2006 for the amount of 10,000 Euros, paid by Albina Mançka  
So a total of 105,000 euros and 1,335,000 ALL.

There are no clear bank transactions, related to payments for this investment, in the bank accounts of spouses Mançka and Ahmetaj, in terms of the above-mentioned mandates. Meanwhile, according to another document, found during the inspection of the apartment of the citizen Albina Mançka, specifically in a file where she divided the documents belonging to each property, this investment is reflected for the above investment:

The first phase:

28.01.2004 - A. Ahmetaj - 10,000 euros x 133.5;  
17.03.2004 - A. Ahmetaj - 47,500 ALL or 356 euros;  
08.04.2004 - A. Ahmetaj - 10,000 euros;  
23.04.2004 - A. Ahmetaj - 10,000 euros

Second phase:

14.06.2006 - A. Ahmetaj 15,000 euros;  
16.06.2006 - A. Mançka - 15,000 euros;  
03.07.2006 - A. Mançka - 10,000 euros;  
17.07.2006 - A. Mançka - 25,000 euros;

So a total of 95,356 euros.

According to a document submitted to HIGH INSPECTORATE OF DECLARATION AND AUDIT OF ASSETS AND CONFLICT OF INTERESTS, on 24.01.2013, by the citizen Arben Ahmetaj, when he gave statements to the Senior Inspector Ahmetaj Metaliaj and Assistant Senior Inspector Adela Tagani, specifically the document entitled "Calculation of the surfaces of Mrs. Albina Mançka " dated 07.07.2011, with the logo of the company Lani Llc, with an address near the Sky Tower, it turns out that it is reflected as follows: The total value of the project is 4,200,000 euros. According to the business contract to be invested by Mrs. Albina Mançka: 15% or 630,000 euros.

1. Apartment area-702 m<sup>2</sup>, of which: Sold 402 m<sup>2</sup> (apartment 3/6; ap. 4/6, apt. 5/1; ap. 6/3) with a total value of 309,000 euros; For personal use 264 m<sup>2</sup> (apt. 10/1; apt. 10/2); Converted into an office area of 32 m<sup>2</sup>
2. Parking places - 13 places, of which: Sold 10 places X 20,000 euros/place = 200,000 euros; For personal use 3 places
3. Office area - 300 m<sup>2</sup>: Area from the general division 118 m<sup>2</sup>; Converted area of the 1st floor 125 m<sup>2</sup> X1.2 = 150 m<sup>2</sup>, Converted area of the apartments 32 m<sup>2</sup>

Total value	630,000 euros
From sales (1.a+2.a)	509,000 euros
To be paid	121,000 euros

Payments:

28.01.2004 - 10,000 euros; 17.03.2004 - 356 euros; 08.04.2004 - 10,000 euros.  
14.06.2006 - 15,000 euros; 16.06.2006 - 15,000 euros; 03.07.2006-10,000 euros; 17.07.2006 - 25,000 euros; 25.08.2006-30,000 euros.

So a total of 115,356 euros

From the review of the documents at the Tirana Regional Tax Directorate, regarding the documentation declared in the tax authority, the company "Lani" Llc, it results that on 20.03.2008 an independent audit report was prepared on the legal control of the annual accounts of Lani Llc for the period 01.01.2007-31.12.2007, by the independent auditor Kristaq Ndini. According to the acts attached to this report, it results that citizens Albina Mancka and Ervin Manushi are debtors each in the amount of ALL 41,046,018.

From the verification of the subject's file, declared in the tax authority, the subject has filed the Accounting Balance (Financial Statements) for the year 2011, from the analysis of the item "Accounts Receivable" it results that the investors Albina Mançka and Ervin Manushi are listed

as debtors, with no. 177 and 178, to the company Lani Llc in the value: Albina Mançka 52,568,210 ALL and Ervin Manushi 52,568,210 ALL.

From the verification of the file of the entity declared in the tax authority, the entity has deposited the Accounting Balance (Financial Statements) for the year 2012, from the analysis of the "Accounts Receivable" item, it results that the investors Albina Mançka and Ervin Manushi, listed with no. 247 and 248, are debtors to the company Lani Llc in the amount: Albina Mançka 52,568,210 ALL and Ervin Manushi 52,568,210 ALL.

From the verification of the file of the entity declared in the tax authority, the entity has deposited the Accounting Balance (Financial Statements) for 2013, from the analysis of the item "Accounts Receivable" it results that the investors Albina Mançka and Ervin Manushi are debtors to the company Lani Llc in value: Mrs. Albina Mançka 21,757,374 ALL and Mr. Ervin Manushi 52,566,210 ALL.

From the analysis of the balance sheet items of 2014, it results that the investors Albina Mançka and Ervin Manushi are debtors to the company Lani Llc in the amount: Albina Mançka 20,085,565 ALL (from the analysis made to the client's account and administered by the company Lani Llc there is no payment declared by the citizen Albina Mançka) and Ervin Manushi 52,568,210 ALL.

From the analysis of the balance sheet items of 2015, it results that the investors Albina Mançka and Ervin Manushi are debtors to the company Lani Llc in the amount of ALL 20,085,565 (from the analysis made to the client's account and administered by the company Lani shpk, no payment results declared by citizen Albina Mançka) and Ervin Manushi 24,508,210 ALL.

According to the client's records, of the company Lani Llc, in 2006 the obligation of the citizen Albina Mançka was 32 988 709 ALL.

From the documents submitted by the citizen Lesina Begvarfaj, employee of the company Lani Llc, it results that according to the client's cards in 2007 the liability is 41 046 018, referring to the situation on 01.31.2007; 28.02.2007; 31.03.2007; 30.04.2007, 31.05.2007, 30.06.2007, 31.07.2007, 31.08.2007, 30.09.2007, 31.12.2007; for the year 2008 the obligation has reached the amount of 52 568 210, due to the work situations 30.11.2008, 31.12.2008, 31.12.2008.

According to the client's cards, in 2012, the balance was ALL 52,568,210; in 2013 in the amount of ALL 51 757 373.60, where in the client's card an entry was made on 04.09.2013 "paid to the partner" the amount of ALL 810.836.40; in 2014, in the client's card, a note was made on 26.03.2014 Alda Shehu, payment for the building in the amount of 245,630 ALL; on 31.12.2014, the partner, 31 917 439.60 ALL, where the obligation for the citizen Albina Mançka remains in the amount of 20 085 564 ALL; for the year 2016 in the amount of ALL 20 085 564.60 and the note was made in the client's card on 01.01.2017, paid to the partner in the amount of ALL 5 828 083, leaving a value of ALL 14 257 481.60; in 2018, a note was made for a loan of 14,257,481.60 ALL, with the obligation of the citizen Albina going to zero.

It is established that for the citizen Ervin Manushi, although the obligation in 2008 is 52 568 210, there is a discount referring to the relevant sales contracts, specifically the one with no. 12391 repertory, no. 3490 collection, dated 10.11.2014; no. 9054 repertory, no. 2931 collection, dated 23.09.2016; no. 9054 repertory, no. 2931 collection, dated 23.09.2016 and in 2018 a note for a loan of 15,008,210 ALL, for this citizen in 2018, the debtor state is zero. As for the citizen Albina Mançka, there is no evidence of any respective sales contract.

The Regional Tax Directorate of Tirana has exercised tax control in the company Lani Llc tax number J61902075F, with the administrator the citizen Elga Kosta. According to the control exercised by the tax authorities, referring to the tax control notification no. 85335, dated



19.11.2018, control report dated 08.05.2019, it results, among other things, from the analysis of the balance sheet items:

In 2013, it turns out that the investors Albina Mancka and Ervin Manushi are debtors to the company Lani Llc in the amount: Albina Mancka 51,757,374 ALL and Ervin Manushi 52,568,210 ALL:

In 2014, it turns out that the investors Albina Mancka and Ervin Manushi are debtors to the company Lani Llc in the amount of Albina Mancka 20,085,565 ALL and Ervin Manushi 52,568,210 ALL. In the item of other short-term financial assets, it appears that the receivables for the citizen Albina Mançka are 20,085,565 ALL and for the citizen Ervin Manushi in the amount of 24,508,210 ALL.

On 25.04.2023, the citizen Lesina Begvarfaj, head of finance in the company Lani Llc, employed in this company since 2003, was asked, who stated that: ...The citizen Albina Mancka knows that she has been an investor of company Lani Shpk and was the wife of the citizen Arben Ahmetaj,... While he declares the same thing about the citizen Arben Ahmetaj, whom he does not know, but at the time of the investment he came to our offices, he had heard that the citizen Albina Mancka would invest 25,000 euros in the period of 2004.

While recently, from the discussion with her boss, whose name is Vladimir Kosta, she told him that Albina has invested another 95,000 Euros, where according to the words of the company, Albina had received a loan.

Lesina declares that she has not personally made any collection from this citizen, and she has no knowledge of who collected for this citizen. ... clarifies that the client Albina Mançka was opened as a client in 2004, and this monetary amount represents the obligation that this client had in the company until 31.12.2006. Then, during the year 2007, 10 invoices were issued for this citizen for the works performed, which were invoiced by the company "Lani" shpk for the investors Albina Mançka and for the client Ervin Manushi. The invoiced values for these two clients were the same due to the 15% investment. According to the card of the client "Albina Mançka" on January 1, 2008, her obligation... was 41,046,018 ALL and by the end of the period the obligation was 52,568,210 ALL. From 01.01.2009 to 31.12.2012, there was no accounting action for this client.... On 04.09.2013, the account was credited in the amount of ALL 810,836 by citizen Vladimir Kosta, who paid for accounting purposes. By the latter we mean that after consulting with the accounting expert, it was suggested that this account be closed. So we in accounting have used the partner's account.

Asked about the fact that on 26.03.2014, a payment in the amount of 245,630 lek was recorded in the account of the client Albina Mançka with the description "Alda Shehu paying for the building", she clarified that... it was transferred the account of the citizen Albina Mançka to reduce her obligation to the company Lani shpk. In accounting, Lesina had an open client named "Alda Shehu", and since the building was closed and she no longer had a place to collect income from the clients, and for as long as the client Albina was open, she transferred her to this account, to mitigate the liabilities. Subsequently, on 31.12.2014, Albina's account was credited with the value of ALL 31,917,439.60, with the description "the Partner". In reality, the partner did not deposit money for Albina, but Lesina did this action only for accounting purposes. This amount was carried in the account "Liabilities to the partner". This action was also carried out on 01.01.2017, in the amount of ALL 5,828,083 and most recently on 31.12.2018, in the amount of ALL 14,257,481.

According to the card that Lesina extracted from the accounting of the company Lani Shpk, the value of the investment of citizen Albina Mançka was in the amount of ALL 52,568,210. In reality, you think that in 2006 was the last deposit made by the citizen Albina Mançka, I don't know if it was a deposit in total value or divided into small amounts. He does not remember the value. The investment thinks it has been made in cash, but it is not certain.

After getting acquainted with the collection mandates for the investment of the citizens Mančka and Ahmetaj, she clarifies that in the voucher dated 08.04.2004, in the amount of 10,000, the filling was done by Lesina because the writing is different, but the signature was not hers. In the voucher dated 28.01.2004, in relation to the collection from the citizen Albina Ahmetaj, Lesina completed this document, where it is shown that 1,335,000 ALL were collected, but that the signature was not of Lesina. According to the voucher with No. 768, dated 17.07.2006, from the citizen Albina Mančka, Lesina collected 25,000 euros, where the completion and signature were of Lesina. According to the voucher with No. 709, dated 03.07.2006, from the citizen Albina Mančka, Lesina collected 10,000 euros, where the completion and signature were of Lesina. According to the voucher with No. 638, dated 15.06.2006, by the citizen Albina Mančka, Lesina has collected 15,000 euros, where the completion and signature hers. According to the voucher with No. 643, dated 16.06.2006, from the citizen Albina Mančka collected 30,000 euros, but that this voucher was not fulfilled by Lesina. According to the voucher with No. 642, dated 16.06.2006, 15,000 euros were collected from the citizen Albina Mančka, where the completion and signature were not of Lesina. Lesina thinks that these values are reflected in accounting.

This citizen declares that Ervin's transactions were made with bank, and since she had the description, Lesina simply did the accounting of the value. Regarding Albina Mančka's accounting actions, I don't know what to say, as she needs some time to reconcile with the documents. The mandates that were made available to him declares that he did not remember them at all, while the actions in the accounting in the account of the client "Albina Mančka" were made only to close her obligations, because the real obligations have been closed since 2006. Since they had room to make the movements in accounting through the "partner's" account, this method was used to zero it out.

On 02.06.2023, citizen Lesina Begvarfaj was questioned again and stated that: the account of citizen Albina Mančka as an investor in the company "Lani" Llc was closed in 2018 or 2019 for accounting purposes. For more information, the partner of the company "Lani" Llc Mirton Lika can provide.

On 02.06.2023, the citizen Mirton Lika was also questioned, who stated that regardless of when he became a partner, he worked in the company Lani Llc since its establishment and that it has a family relationship with citizen Vladimir Kosta, as the latter is married to Mirton's sister, citizen Elga. Regarding the construction of the above building, he declares that he is aware of the co-investors Edi Manushi and Arben Ahmetaj and their respective replacement, with citizens Ervin Manushi and Albina Mančka. Regarding the citizen Arben Ahmetaj, he declares old social relations since 1993 as well as social relations with the citizen Gerian Kuka, with whom he traveled to Montenegro, stayed at the Splendid or Maestral hotel, during the pandemic. It declares that from the citizen Albina Mančka, for the investment, they received ...125,000-130,000, while in relation to the document showing the amount of 630,000 euros, it declares that the taxable part of this citizen was in this value, while the unpaid difference was covered with the sale of 3/6, 4/6, 5/1 and 6/3 apartments as well as 10 parking spaces. ...Also, Mirton declares that the economist told him that Albina's deposits for the investment were cash,...

In the declaration of private interests before starting the task, no. index 00693 of 2010, submitted to HIGH INSPECTORATE OF DECLARATION AND AUDIT OF ASSETS AND CONFLICT OF INTERESTS on 31.03.2010, citizen Arben Ahmetaj declared in the column "Financial obligations" as follows: "Loan in the amount of 100,000 Euros received on 24.08.2006 for participation in the investment project of Shallvarev,...

In the same statement, citizen Albina Mančka, stated in the item "Declaration of private interests, immovable assets, movable assets" stated as follows: "Residential apartment 200+60

m<sup>2</sup>, office 200 +100 m<sup>2</sup> + 3 parkings obtained from participation in the investment in the amount of 15%. The investment income is savings + loan in the amount of 100,000 euro from Bank Intesa San Paolo. "In the column where the value is described, it states: "approximately 105,000 euro". In the column "Financial obligations to legal and natural persons", the citizen Abina Mançka stated: "Loan to Intesa San Paolo Bank for investment in the Shallvare project - 72,765 euros and partial purchase of land - 23,410 euros".

Meanwhile, in the periodical/annual declaration of private interests, no. index 00693 for the year 2011, submitted to the HIGH INSPECTORATE OF DECLARATION AND AUDIT OF ASSETS AND CONFLICT OF INTERESTS on 29.03.2012, citizen Arben Ahmetaj declares in the column "Financial obligations to legal and natural persons" as follows: "Repayment of the loan received on 24.08.2006 at Bank Intesa, in the amount of euro 100,000 for the purchase of apt..."

In the declaration of periodic annual interests, in electronic format for entities in operation, with index number 1573 of 2021, submitted on 26.10.2022, citizen Albina Mançka, in the column "Declaration of assets and source of creation" declares: "The property of real estate, not applied for registration, type of ownership, property value 105 000 euros, total asset size 560 m<sup>2</sup>, tax value 105 000 euros and tax size 560 m<sup>2</sup>. Transaction description: Residential apartment 200+60 m<sup>2</sup>, office 200+100 m<sup>2</sup> and three parking spaces, benefited from 15% investment participation. Investment income is savings + 100,000-euro loan from ISP Bank....Source of creation Other, amount 105,000 euro and notes: Loan from ISP Bank in the amount of 100,000 euros and family income and savings".

In the periodical/annual declaration of private interests, index number 1573 year 2022, submitted on 23.03.2023, citizen Arben Ahmetaj declared in the column "Changes in assets and source of creation" as follows: "Asset: Real estate, no applied for registration, type of ownership; Property value 102,500 euros, cadastral area 8380 volume 31, ZRPP Tirana, total asset size 294.60 m<sup>2</sup>, description of the transaction: Residential apartments and offices on the surface of 272 m<sup>2</sup> and garage 22.6 m<sup>2</sup> , benefited from the divorce, according to the agreement for the dissolution of the marriage by mutual understanding. This property was benefited from the investment contract in the amount of 15% signed in October 2004. The investment was made from savings and bank loans, in the amount of 100,000 euros and from the sale of taxable parts of the investment, through the investor to continue and complete the taxable investment. Source of creation: Amount 102,500 euros, notes: The investment was made from savings and bank loans at ISP (Intesa SanPaolo) Bank in the amount of 100,000 euros and from the sale of taxable parts of the investment, through the investor to continue and complete the tax investment."

In order to identify the correct value of the investment, taking into account these inconsistencies both at the time of making the investment but also in relation to the amount invested, and also in relation to the declarations given in the property declarations of citizens Arben Ahmetaj and Albina However, further investigations were carried out, which resulted in:

On 13.03.2006, a sales contract no. 1295 repertory, no. 529 collection, before the notary Mimoza Sadushaj, in which the citizen Albina Mançka sells to the citizen Musa Muslli (her relative), the apartment no. 11.3, with an area of 197.3 m<sup>2</sup>, located on the 11th floor of an 11-story building, plus an underground floor, on "Ismail Qemali" Street. This property is registered with no. 315 mortgage, dated 19.01.2005, cadastral area 8270, with property no. 3/237+1-49. The sale price is 5,000,000 ALL, paid outside the notary's office. The seller's husband, Arben Ahmetaj, who has expressed his will in the statement dated 21.02.2006 (notarial statement before the notary Mimoza Sadushaj with no. 908 repertory, no. 356 collection, dated 22.02.2006) also agrees to this sale. The above property is registered in the name of the citizen Musa Muslli, who is also provided with certificate from the mortgage documents, dated

18.04.2006 (according to the application dated 27.03.2006). On 29.06.2006, the sale contract no. 4261 repertory, no. 1648 collection, was signed before the notary Mimoza Sadushaj, from the citizen Musa Muslli, who sells the same property to the citizen Albina Mançka, worth 2,000,000 ALL, where the contract mentions that the money was paid outside the notary office.

So, from the above, it is found in an inexplicable way that two transactions were carried out, within a period of 3 months, where the citizen Albina Mançka, after this sale - purchase, with the consent of her husband Arben Ahmetaj, was the beneficiary of an amount of 3 000 000 ALL.

On 09.05.2023, the citizen Doreza Muslli was asked, who stated that her late husband, the citizen Albina Mançka is the granddaughter of the citizen Musa Muslli, his sister's daughter, whose name is Verore Mançka. In relation to the above two contracts, she claims that she has no knowledge whatsoever, she has never seen such money, she has never collected money from these presented contractual relations and they have never received a loan, she has never been in front of a notary public.

On 08.08.2006, the bank loan contract no. 2565 repertory, 854 Collection, among the lender American Bank of Albania sh.a. according to which the borrower Albina Mançka and co-borrower Arben Ahmetaj receive a loan in the amount of 100,000 euros from the American Bank of Albania, which will be used for the purchase of the new apartment. The loan will be disbursed to the borrower from the bank to the creditor's account, in 1 (one) installment.

On 08.08.2006, the mortgage contract no. 2566 repertory 855 collection, is signed between the Mortgagor Musa Muslli and the Beneficiary the American Bank of Albania, by which the mortgagor agrees to put in favor of the Beneficiary a mortgage with the purpose of guaranteeing all the obligations derived from the bank loan contract as above. The mortgage will be put on the property "Apartment", surface area 197.3 m<sup>2</sup>, Rr. Ismail Qemali, 11-storey building plus 1 basement floor, 11th floor, apt. 11.3, cadastral area 8270, property no. 3/327+1-49, mortgage register no. 272, dated 13.04.2006, which is confirmed by the Title of Ownership dated 18.04.2006.

On 08.08.2006, a bailment contract no. 2567 repertory 856 collection, before the notary Enkeleda Hoxha, between the Beneficiary American Bank of Albania and the Guarantor Musa Muslli, the guarantee is put to ensure the fulfillment of the obligations as amounting by the Borrower, according to the Loan Agreement above, for the total amount of 100,000 Euros.

As can be ascertained, the citizen Musa Muslli entered into this agreement, only because of the non-change of the name in the ZRPP of the owner of the above apartment, after the second sale by the citizen Musa Muslli to the citizens Mançka and Ahmetaj.

On 16.08.2006, the account no. 40000435100 in USD of Albina & Arben, was debited in the amount of 106.9 USD with the description "Sale of foreign money Arben Qoku/ For expenses of registration of mortgage collateral in the name of Musa Musli"

During the inspection of the apartment of the citizen Albina Mançka, a white sheet was also found, on which the signature of citizens Musa and Doreza Muslli was apparently taken. This fact supports the claims of the citizen Doreza Muslli that she has never been in front of a notary public. It also turns out that subsequently, the citizen Musa Muslli passed away and apparently this sheet could not be used in the future. According to the death certificate, dated 27.04.2023 of the Administrative Unit Drenovë, it appears that the citizen Musa Muslli passed away on 20.11.2006. Considering the fact that the citizen Musa Muslli has already passed away, the citizen Albina Mançka is forced to make a notarial statement. With the notarial statement no. 447 repertory, no. 180 collection, dated 19.01.2007, before the notary Mimoza Sadushaj,

the citizen Albina Mançka has signed a statement through which she declares that, with the citizen Musa Muslli, they concluded a sales contract with no. 4261 repertory, no. 1648 collection, dated 29.06.2006 and she agrees to buy this apartment, together with the mortgage lien put in favor of the American Bank of Albania (at the same time we bring to attention that the loan for which this mortgage lien was placed was taken by the citizen herself Albina Mançka).

In relation to the use of the loan as above, it is found that, apart from the fact that it was received later than the invoices/vouchers identified for the investment made in the company Lani Llc, it is found that this money was used in other destinations. Specifically, the following is evident from the bank accounts:

On 24.08.2006, in the account no. 4000435104 Euros to Albina & Arben, 100,000 Euros are credited with the description "New Loan".

On 24.08.2006, in the account no. 4000435104 Euros to Albina & Arben, the amount of 30,000 Euros is transferred by internal transfer.

On 25.08.2006, in the account no. 4000435104 Euros of Albina & Arben, cash is withdrawn from Arben in the amount of 20,000 Euros, which coincides with the investments in "Sheron" shpk, explained in another part of this presentation about the investment in "Sheron shpk".

On 04.09.2006, in the account no. 4000435104 Euros of Albina & Arben, cash is withdrawn from Arben in the amount of 45,000 Euros

On 21.03.2007, in the account no. 4000435104 Euros to Albina & Arben, the amount of 85,000 Euros is paid in cash by Arben.

On 07.05.2007, in the account no. 4000435104 Euros to Albina & Arben, the amount of 80,000 Euros goes into deposit.

So it turns out that the account was debited until 04.09.2006 in the amount of 95,000 euros. Meanwhile, on 21.03.2007, an amount of 85,000 euros was transferred to this account, out of which 80,000 euros were deposited.

Given these conditions, there is a doubt that only 15,000 euros have been spent from the 100,000 euro loan received as above.

Meanwhile, from the study of the bank account, it has been recorded that, before the date of receiving the loan, i.e. 24.08.2006, there is only one transaction, specifically on 03.08.2006, in the account no. 4000435104 Euros of Albina & Arben, with the description: 1,000 Euro cash withdrawal "Conditioning Shallvaret".

Conclusion:

Based on the above, there are reasonable doubts based on evidence that the loan received as above was not used for the investment in the building located in the place called "Shallvaret" with the builder company Lani Llc. Even the sale that was carried out with the citizen Muslli is suspected to be a fictitious sale, which simply served to "increase" the wealth of the citizens Ahmetaj and Mançka with a profit of 3,000,000 (three million) ALL. The fictitiousness of this sale was also accepted by the citizen Arben Ahmetaj himself during his questioning as a person under investigation. On 22.06.2023, the citizen Arben Ahmetaj stated: "...Musa Muslli is Albina's uncle. Doloresa is Musa's wife. Albina and I owned an apartment located in Samos Tower, bought with loan. Regarding with this apartment, I know that Albina transferred the title to Musa temporarily, since she needed Musa, it seems to me to get a loan or to do something else, but I am not clear. Then Musa returned this apartment to us and I don't know if he achieved his goal. Musa died after 6-7 months after this return of the apartment...". These claims of the person under investigation Arben Ahmetaj regarding the fact that the citizen Musa Muslli needed to get a loan, do not match the data administered up to this moment of the investigation,

as it has not been proven that the citizen Musa Muslli has committed any action for which the above sale would serve.

Under these conditions, it is estimated that the citizens Arben Ahmetaj and Albina Mançka have committed the criminal offense of "Refusal to declare, non-declaration, concealment or false declaration of assets, private interests of elected persons and public servants or any other person who has the legal obligation to declare" in cooperation, provided by article 257/a, second paragraph 25 of the Criminal Code, in the form of a false declaration, for the declaration made in:

In the declaration of periodic annual interests in electronic format for entities in operation, with index number 1573 of 2021, submitted on 26.10.2022, where the citizen Albina Mançka in the column "Declaration of assets and source of creation" declares: "Real estate , not applied for registration, type of ownership right, property value 105 000 euros, total asset size 560 m2, tax value 105 000 euros and tax size 560 m2. Transaction description: Residential apartment 200+60 m2, office 200+100 m2 and three parking spaces, benefited from 15% participation in the investment. Investment income is savings + 100,000 euro loan from ISP Bank. ...Source of creation Other, amount 105,000 euro and notes: Loan from ISP Bank in the amount of 100,000 euros and family income and savings".

The citizen Arben Ahmetaj is responsible for committing the criminal offense of "Refusal to declare, non-declaration, concealment or false declaration of assets, private interests of elected persons and public servants or any other person who has a legal obligation to declare" the Article 257 /a, second paragraph of the Criminal Code, in the form of false declaration, for the declaration of assets:

in the periodical/annual declaration of private interests with index no. 1573, year 2023, date 23.03.2023, citizen Arben Ahmetaj declared in the column "Changes in assets and source of creation" as follows: "Asset: Real estate, not applied for registration, type of ownership; Property value 102,500 euros, cadastral area 8380, volume 31, ZRPP Tirana, total asset size 294.60 m2, transaction description: Residential apartments and offices on surface 2 (incomplete figure - note of the translator) m2 and a garage of 22.6 m2, benefited from the divorce according to the agreement for the dissolution of the marriage by mutual understanding. This property benefited from the investment quota in the amount of 15% signed in October 2004. The investment was realized from savings and bank loans in the value of 100 000 euros and from the sale of the taxable parts of the investment, through the investor to continue and complete the taxable investment. Source of creation: Amount 102 500 euros, note: The investment was made from savings and bank loans at ISP Bank, in the amount of 100 0 (figure of incomplete - translator's note) euro and from the sale of taxable parts of the investment, through the investor to continue and complete the taxable investment.".

The above suspicion is based on the administered evidence such as the vouchers identified, other administered documents from which it results that the majority of the investment was made after receiving the loan, in accordance with the purpose of obtaining the loan, which was for the purchase of an apartment, as well as with the periodic/annual declaration of private interests, no. index 00693, for the year 2011, submitted to the HIGH INSPECTORATE OF DECLARATION AND AUDIT OF ASSETS AND CONFLICT OF INTERESTS on 29.03.2012, where the citizen Arben Ahmetaj declares in the column "Financial obligations to legal and natural persons" as follows: "Repayment of the loan received on 24.08.2006 at Bank Intesa in the amount Euro 100,000 for the purchase of an apt..?"

VII.1.1 Inclusion of the company "Lani" Llc in relation to the citizens Klodian Zoto and Mirel Mertiri:

Apart from the frequent meetings of the citizens Mirel Mërtiri and Arben Ahmetaj, they take place at the building owned by the company "Lani" Llc specifically Sky Tower, it is evident that the company "Lani" Llc leased several office premises to the citizens Mirel Mërtiri and Klodian Zoto.

According to the control exercised by the tax authorities, referring to the tax control notification no. 85335 dated 19.11.2018, control report dated 08.05.2019 results, among other things, that: Sales within the country, exempt from VAT, which consist, among other things, in the leasing of offices in the premises of the company Lani Llc:

- for the subject Integrated Technology Services Llc period July 2013 - October 2013 it results in the value of ALL 9,669,979. For the subject Miklo Construction Llc (Established on 07.05.2014, by the citizen Loran Dusha. On 04.06.2014, the object of activity was added with: Installation of wireless and wired networks for water, electricity, optical fibres, pole networks and distribution. With the declaration dated 15.06.2016, by means of the quota sale contract, Loran Dusha sells 100% of the quotas in favor of the buyer Fatos Bunoca, against the price of 100,000 (one hundred thousand) ALL. At the moment when this company was sold to the citizen Fatos Bunoca, the last one worked as a wing worker in the company "Alko Impex" shpk, under tax number K913260281, with a salary of 22,000 ALL per month, and in the same period he was also the administrator of the subject company FMO Llc under the tax number L02324003H - On 25.10.2016, by the Special Power of Attorney No. 6723 Repertory, No. 45 Collection, Mr. Fatos Bunoca in the capacity of administrator and sole partner of the company appointed as special representative Denis Ymeri (driver of Klodian Zoto family), authorizing him to represent and to act in the name and on behalf of the company, sign all the documentation and perform all the necessary actions with several banks) for the period January 2015-December 2015, result in the value of 83,740 ALL;

For the entity Albtek Energy Llc, for the period January 2016 - October 2016, they result in the amount of ALL 2,479,842;

The sales within the country including VAT consisting of the installation and service of elevators, parking, cleaning, maintenance of leased offices, where among others: For the entity Integrated Technology Services Llc for the period January 2014 - December 2014, result in the value of ALL 5,868; for the period January 2015-December 2015, result in the value of ALL 12,580.

For the subject Albtek Energy Llc for the period January 2016-October 2016, for the maintenance and water supply in 2015 in the amount of ALL 18,360.

From the acts examined by the company Lani Llc lease contracts were also found signed between the company Lani Llc and the company Integrated Technology Services Llc, represented by the citizen Klodian Zoto, where the latter, on 05.02.2013, rents office no. 2 located on the 13th floor of the Sky Tower building, against the amount of 1700 euros per month; on 30.10.2013 rented the office no. 2 furnished and the office no. 3 unfurnished apartments located on the 13th floor of the Sky Tower building, for the amount of 3,700 euros per month; on 30.10.2014 where he rents from Lani Llc, the office no. 2 furnished and the office no. 3 unfurnished located on the 13th floor of the Sky Tower building, against the amount of 3,700 euros per month to be paid by the 5th of each month; on 27.07.2016 where he rents the office no. 2, floor 13 in the Sky Tower building, with a rent of 1740 euros per month and will be paid within every 5th of the month.

A loan contract dated 01.11.2016 was also found, concluded between the company "Integrated Technology Waste Treatment Fier" Llc represented by Arenc Myrtezani, as borrower, and the company Lani Llc as lessor and ITS company, represented by Klodian Zoto as lessee, according

to which the lessor-owner of an area with a floor area of 171 m<sup>2</sup>, on the 7th floor of the Sky Tower building, has entered into a lease agreement with the lessee for the above property, from 01.01.2016 to 31.12.2017. The lender, with the lessor's consent, gives the borrower an area of 20 m<sup>2</sup> from the above-mentioned property for free use.

On 25.04.2023, the citizen Lesina Begvarfaj declares that she knows the citizen Klodian Zoto, and as far as she remembers, Klodian rented an office in the premises of SKY Tower on behalf of ITS. In 2012 or 2013, it seems that they first rented the premises, where they stayed for 4-5 years. This is also stated by the citizen Vladimir Kosta in the statement dated 27.04.2023.

With the minutes of the examination dated 04.07.2023, at the company Lani Shpk with the name J61902075F, from the analysis of the material it results that in the client's account card with Account no. 41102 of the company Integrated Technology Service, tax number L02302032C, for the period 01.01.2013 to 31.12.2013, shows that this company paid a total of 3,694,702 ALL for rent. From the analysis of the bank account at Veneto Bank, in the account in euros for the period 01.01.2013 to 31.12.2013, the amount of 26,400 Euros was credited to the account of the company Lani Shpk, with the description of rent payment according to the respective months.

In the customer's account card with Account no. 41102 of the company Integrated Technology Service with company tax number L02302032C, for the period 01.01.2014 to 31.12.2014, resulted in rent payments totaling of 5,697,963 ALL. From the analysis of the bank account at Veneto Bank, in the account in euros for the period 01.01.2014 to 31.12.2014, 37,050 Euros were credited to the account of the company Lani Shpk, with the description of rent payment according to the respective months. From the analysis of the bank account at Intesa San Paolo Bank in the account in euros for the period 01.01.2014 to 31.12.2014, 7,800 Euros were credited to the account of the company Lani Shpk with the description rent payment according to the respective months.

In the customer's account card with no. Account 41102 of the company Integrated Technology Service, with company ID L02302032C, for the period 01.01.2015 to 31.12.2015, resulted in payments for rental services totaling 4,159,663 ALL.

In the customer's account card with Account no. 41102 of the company Integrated Technology Service with company tax number L02302032C, for the period 01.01.2016 to 31.12.2016, resulted in payments for rental services totaling 3,345,507 ALL. In the customer's account card with Account no. 41102 of the company Integrated Technology Service, with company tax number L02302032C, for the period 01.01.2017 to 31.12.2017, resulted in payments for rental services totaling 3,039,864 ALL.

From the analysis of the bank account with no. C0100000151529 in Credins Bank results that, the rent for the company Lani Llc was paid not only from the aforementioned companies but also the following companies: TBI Consulting (this company who prepared the feasibility study for the Elbasan incinerator, in November 2014 signed by Ketrin Topçiu) Consulting SE Partners Shpk, Artemis Farm Shpk (Artemis Farm Sh. p.k. was founded on 05.02.2014, by the citizen Ilza Zoto and then this entity changed its name to Artcon)

VI.I.2.) Dissolution of the marriage of the citizen Arben Ahmetaj and the Registration of the assets benefited from the construction of the company Lani Llc:

According to the agreement, for marriage dissolution with understanding, with no. 665 repertory, no. 107 collection, dated 04.02.2022, the citizens Arben Ahmetaj and Albina Mançka have agreed to dissolve their marriage contracted in 1998 and to divide the common property,



among others, for the property located in the building invested with the company Lani, as follows:

The citizen Arben Ahmetaj:

1. Property no. 7/434+1-1 apartment, Reshit Çollaku street with an area of 167 m<sup>2</sup>, cadastral area 8380, volume 31, page 187 will remain owned by Arben; (registered on 09.07.2013)
2. Property no. 7/434+1-2 apartment, Reshit Çollaku street with an area of 105 m<sup>2</sup>, cadastral area 8380, volume 31, page 188 will remain owned by Arben; (registered on 09.07.2013)
3. Property with no. 7/434+G-22 garage, Reshit Çollaku street with area 22.6 m<sup>2</sup>, cadastral area 8380, volume 31, page 114 will remain owned by Arben; (registered on 09.07.2013)

The citizen Albina Mançka:

1. Property no. 7/434+1-59 apartment, Reshit Çollaku street, with 181 m<sup>2</sup>, cadastral area 8380, volume 31, page 245 will remain owned by Albina (registered on 09.07.2013)
2. Property no. 7/434+1-60 apartment, Reshit Çollaku street with an area of 58 m<sup>2</sup>, cadastral area 8380, volume 31, page 246 will remain owned by Albina; (registered on 09.07.2013)
3. Property no. 7/434+G-24 garage, Reshit Çollaku street with an area of 21.8 m<sup>2</sup>, cadastral area 8380, volume 31, page 116 will remain owned by Albina; (registered on 09.07.2013)
4. Property no. 7/434+G-23 garage, Reshit Çollaku street with an area of 21.8 m<sup>2</sup>, cadastral area 8380, volume 31, page 115 will remain owned by Albina; (registered on 09.07.2013)

The above-mentioned agreement was approved by decision no. 1322 dated 15.03.2022, of the Court of the Judicial District of Tirana, with which was decided the solution to the legal marriage of citizens Arben Ahmetaj and Albina Mançka, as well as the approval of the agreement as above.

Currently, it appears that the following assets have been registered in the name of the citizen Albina Mançka:

- 2 (two) apartment-type properties, specifically with no. 7/434+1-59, ground floor 181 m<sup>2</sup>, apt. 59 and no. 7/434+1-60, ground floor 58 m<sup>2</sup>, apt. 60, Reshit Collaku street. In section D, was made a note on 03.02.2022 that actions are limited until the liquidation of sales taxes in the name of Albina Mançka, order no. 1102, dated 28.06.2011;
- 2 (two) garage-type properties, with no. 7/434-G23, floor area 21.8 m<sup>2</sup>, with no. 7/434-G24 sip 21.8 m<sup>2</sup>, Reshit Collaku street; where in section D the note was made on 03.02.2022 that the actions are limited until the liquidation of the sales tax by Albina Mançka, order no. 1102, dated 28.06.2011

Currently, it appears that the following assets have been registered in the name of the citizen Arben Ahmetaj:

Property type apartment with no. 7/434+1-1, floor space 167 m<sup>2</sup>, Reshit Çollaku street, apartment 1. In section D, a note was made on 03.02.2022 that the actions are limited until the liquidation of the sales tax in the name of Albina Mançka, order no. 1102, dated 28.06.2011; Property type apartment with no. 7/434+1-2, floor area 105 m<sup>2</sup>. In section D, was made a note on 28.06.2011 that the actions are limited until the liquidation of the estate taxes in the name of Albina Mançka;

Garage-type property with no. 7/434-G22, floor area 22.6 m2, Reshit Çollaku street. In section D, a note was made on 03.02.2022 that the actions are limited until the liquidation of the sales tax by Albina Mançka, order no. 1102, dated 28.06.2011;

### VI.1.3) Investments:

In the premises above, which were initially co-owned by the citizens Albina Mançka and Arben Ahmetaj, it turns out that over the years investments have been made. The amount of money for these investments, except that it is not declared in HIGH INSPECTORATE OF DECLARATION AND AUDIT OF ASSETS AND CONFLICT OF INTERESTS, it is proved by the evidence administered until this moment, that in a good part, it was the source of the citizens Mirel Mërtiri and Klodian Zoto through the company "Integrated Technology Services " Llc

The citizen Blerti Kroj, turns out to have registered a commercial entity "ADXA Architecture" Llc with tax number M01328004L but before that it turns out that he also worked for the company "ADXA Property & Engineering" Llc

From the examination of the documents near the office/studio of the citizen Blerti Kroj, made available by him, after they were taken from a folder on his computer, a folder named "1097 AP Albina", data on several investments made in family assets.

From the examination of the seized item, specifically of the computer unit with serial number DC2019081000749, documented in the inspection report, dated 14.04.2023, it results that in the computer of the studio of the citizen Blerti Kroj, a folder named "Albina" was found, which has four subfolders named "airbnb", "11th Floor", "Rolling hill" and "Green Coast Villa".

#### VI.1.3.1) AIRBNB

In the subfolder named "airbnb", of the folder "Albina" found on the computer seized from the citizen Blerti Kroj, the document "01 Project Signed (1)" was found in pdf format, which presents the project plan for the application for Article 7 "For carrying out of internal works in the Municipality of Tirana". The document is three pages where on the first page the Object: "Repair works - maintenance in the area of the apartment type property on R. Sollaku street Tirana, Owner Albina Mançka."

Document 03. "Signed special power of attorney (1)" in pdf format where it presents the special power of attorney with no. 3600 repertory no. 590 collection dated 30.09.2019 according to which the citizen Albina Mançka authorizes the citizen Blerti Kroj to complete actions. In fact, the investigation has shown that on 30.09.2019, a notarial statement was signed for the certification of Blerti Kroj as the responsible person for carrying out the repair-maintenance project of the apartment owned by Albina Mançka in St. Reshit Collaku with 167 m2 property no. 7/434+1-1.

On 06.11.2019, a special power of attorney was also issued for the appointment as a special representative of the citizen Blerti Kroj to apply on behalf of Albina Mancka at the E-Albania counter, for the preliminary declarations of works for the apartment owned by Albina Mancka at Rr. Reshit Collaku with 167 m2 property no. 7/434+1-1 (which is precisely the property received by the person under investigation, Arben Ahmetaj, according to the agreement for the dissolution of the marriage).

The citizens Blerti Kroj and his employee citizen Mira Idrizi, respectively architect and employee of the architecture office ADXA, have carried out works for the adaptation of the above environment, in AIRBNB.

The citizen Mira Idrizi has stated that: "...In 2019 until around 2020, at the building in Tuborg, we reconstructed an office that was, to my knowledge, owned by the citizen Albina Mançka... the idea was to transform this office was into Air BNB... our work, ... through the design and follow-up of the works as well as the selection of the materials. I went to the field and contacted the people who were contracted by the citizen Albina to carry out the works with the aim their follow-up in implementation according to the project that we had prepared... together with the citizen Albina I went to different stores with the aim of selecting materials that serve for reconstruction such as tiles, lighting, furniture, parquet, etc. I and Albina, in the case of the office, we went to Brunes, on the highway to Durrës, to a light store that used to be called Delux, now it is Ozo light, located in Bllok, near the Alpet gas station, and other places that I don't remember. We went to Deluxe walking, while we went to Brunes in a white car, off-road, I don't remember the license plate and the brand, where Albina was a passenger and the driver was a man whom I don't know, I simply saw him. I don't remember describing this driver now, but it seems to me that he was old, maybe around 60 years old. Whereas the parquet was an individual who brought the samples to the office premises that was being reconstructed. After Albina and I selected the materials we needed for the office, the stores we had gone sent me the offer via WhatsApp as I had left the number to these stores and I sent them to Mrs. Albina. Before I sent these offers Albina, I checked if they were in order, that is, if it was the same number of materials that we had requested or the brand that we wanted.

.... I have done several projects for Albina and I know that Albina made the payments herself to the suppliers after I confirmed if the offer that was in order. But in the case of the space that was at Tuborg's, and since the office was becoming Air BNB, I asked Albina on whose behalf the purchases would be made and she told me that she would give me the tax number of the company that would make the payment and would appear as a buyer. Then this tax number was given to me by Bektash, which I saved in my phone as a contact with the name "Pllaka Doktor Besimi 3" who did the plumbing works and the tiles. I have saved it under this name because this citizen has also done work for others and I have saved it since the beginning depending on the object that was then for reconstruction or construction, so I have saved it from the first time with this name and I have not I changed it. The name of the company was ITS and I remember it after hearing news about this company on TV later. I then, after receiving this tax number, generally as I remember all the materials that were purchased, I told the suppliers to issue the invoice under this tax number.

I remember that at one point when there were delays with the payments, Albina told me that I don't understand why it is not correct since the payments are being made by a friend of mine who I have paid for her daughter's school and now she is repaying the debt by making these payments for the office.

Not all works have been followed by me, so not every bill has passed through me. I believe that the works, as far as I remember for this environment, have been completed since June 2020.... Regarding our payment as a studio for the projects and the works related to the environment in Tuborg, it seems to me that Albina has paid us about 2000 (two thousand) euros and the payment was made in cash. But I don't know to whom this payment was made. However, I want to clarify that due to the early acquaintances that existed with Albina, to my knowledge, we did some of the projects for free, without payment.

On 05.04.2023, the citizen Mira Idrizi stated that: "... I was involved with the AirBnb project.... I remember that in 2019... I made contact again with Albina, after she had asked us to the AirBnb project, which was located on the second floor on "Reshit Çollaku" street, in the "Tuborg" building, in the same building where Albina had her apartment... we have applied for a permit to the Municipality of Tirana, through -albania....Albina has emailed me the title of ownership and asked me to go to a notary named Alket, who is Albina's brother....it seems that

Alket has prepared a power of attorney and a notarial statement for Albina which confirmed the completion of the works....Regarding the hotel project or otherwise known as AirBnb, I have dealt with the implementation, part of the project. As I was told, that area had previously been an office, while Albina had decided to make it an Hotel. My job consisted of explaining the project to the working groups and checking their work; as well as simultaneously making the selections for the reconstruction of the premises.

Before starting the works, Albina and I have made the selections of different suppliers such as Brunos Shpk, Jurgen Guxholli Pf, Alba elettrica, Redi for the automation of the environment, but I am not sure if he did it, for the parquet we contacted a supplier of which I did not know as it was suggested by Albina and his name was Lutfi Duqi, for the curtains of the environment we contacted "Atmosfera" located at Myslym Shyri, for the prints which were placed as paintings we contacted Sakuli Shpk located on the Tirana -Durrës Highway, in Vorë, Albina took care personally for the refrigerators, Albina took care personally for the room safes, Albina took care for the mattresses, "Bina Mobilje" took care for the furniture, whose name I don't remember but whose warehouse was in Elbasan, in Bradashesh. I met him in Taiwan restaurant, where I chose the furniture. Albina was not in the meeting with him. I clarify that, regarding the works, I received different offers from the suppliers, which I then sent to Albina to discuss with her. Depending on the price and quality, we made the selection of suppliers.

I remember that at Brunos Shpk, for the hotel we got the sanitary ware and the tiles for the environment, as well as at the end of the works, some chairs were taken, but I am not very sure. In relation to these products, Brunos issued tax invoices in the name of ITS Shpk, whose tax number I received from Bektash, after Albina told me to take it to him. At the supplier Jurgen Guxholli.

Albina and I went to choose the lighting for the environment, in two different moments. In the first moment, we chose the infrastructure that is spots and LEDs, and then in the second phase, the decorative lights. The tax invoice is issued in the name of ITS. Regarding the parquet, Albina connected me with a gentleman whose name I don't remember, but after getting to know the communications, I see that his name is Lutfi Duqi. This citizen brought me the parquet samples in the facility and I chose one that went good with the environment. To my knowledge, the bill was paid by ITS.

Regarding the supplier Atmosfera, which made the curtains in the hotel and also in Palase, but I will explain it later. The bill for the hotel curtains I don't know in whose name it was issued and I don't know who paid it. The furniture chosen by me at "Bina Mobilje", it was engaged in the production of furniture according to the dimensions I had given them from the technical project. I do not remember in whose name the invoice of this commercial entity was issued, since Albina dealt with it. Bina Mobilje has also done the furnishing in Palase.

Regarding the air conditioning system, they were purchased from the supplier Graniku Termoimpiante, I don't know how the payments were made.

The switches and the plugs were purchased at albaelectric, the invoice was issued in the name of ITS Shpk.

There was also another commercial entity, Eden Decor, which, at the entrance of the hotel, placed an artificial greenery on the wall, worth about 250 euros, an invoice which was issued in the name of ITS Shpk.

Refrigerators, safes, televisions were not bought by me, as Albina took care of them herself.

I was present only in the assembly of the televisions.

The shower cabins were purchased at Art Glass, but I don't know whose name the invoice is made on.....

The invoices were issued by Everest Shpk, I don't know in whose name they were issued.

I have been to Albina's office several times to send the tax invoices, which were issued by the suppliers I mentioned above, and in all cases they were issued in the name of ITS Shpk ... on

20.05.2020, Albina requested that the invoice of that day from Brunes Shpk not be issued in the name of ITS, without giving me a reason why. I told Albina that the invoice is being issued in my name, but I would not pay it. I have no idea who paid for it, and I put my name down just to clear up the situation. The value that we received as an office was 4,000 euros, received in two installments.

According to the minutes of the inspection dated 10.03.2023, in relation to the act of telephone expertise of the citizen Mira Idrizi, with no. 41, dated 10.03.2023, some data of interest for the investigation have been extracted, which are related to the investments of the citizen Albina Maçka, in the restoration and adaptation of an AirBnb/hotel environment.

The communications between Mira, possessor of the telephone number 0694062454 and "Albina Blerti", possessor of the mobile number 0682023757, have been generated. The communications between them have continued from 19.07.2019 to 02.03.2023. It turns out that photos, videos, documents in pdf, excel, power point, etc. format were exchanged.

On 29.10.2019, at 11:05 AM, the owner of the phone number 0682023757 registered under the name "Albina Blerti", sent a text message to Mira, owner of the phone number 0694062454, in which she asks if she has prepared the application in municipality because the works are blocked. In this communication, she refers to the works being carried out for the hotel (page 48).

On 25.11.2019, at 7:56:00, Mira sends a text message to Albina, in which she explains that the company Brunes Shpk has requested a tax number for the materials that were used. Next, she suggests that they be done in her name because the value is small. The citizen named Albina, after being acquainted with this text message, replies by saying that she will give her the tax number of the Company that would pay it and asks her to ask Bektashi about the tax number (Time 08:05 Am, page 102 -104). Regarding this conversation, it turns out that on 25.11.2019, at 8:21 AM, the contact registered under the name "Bektashi Albina", with phone number 0698293299, sent a text message with the content "Its. L02302032C".

Specifically, from the examination of the telephone of the citizen Mira Idrizi with the telephone number 069 40 62 454, a communication with the contact Albina Blerti, on 25.11.2019, resulted as follows:

On 25.11.2019, the citizen Mira Idrizi communicates with the contact Dona Brunes where it is evident:

08.51 Dona Brunes: please send the tax number and the name of the company that will pay the invoice

Mira 08.51: I don't know

Dona Brunes at 08.51: I'm preparing the invoice

Good time 08.51: first time I take care of this facility. You can do it in my name. And then we see Dona

Brunes at 08.53: no, I can't do it in your name. I definitely need a tax number. Otherwise I have to download the materials twice. I also wrote to Albina.

08.56 Mira: What if you do them on my behalf. I don't believe she has a tax number.

In the following, the citizen Mira Idrizi communicates with the citizen Albina Maçka:

Time 08.56 Mira Idrizi: Good morning, how are you? From Brunes are asking me for materials. Should they issue the invoice in my name and then we do the others with my tax number because these are few?

Albina at 09.05: No, I will give the tax number of the company that will pay

09.05 Mira Idrizi: Ok

9:05 a.m. Albina: Ask Bektashi if you can

09.06 Mira Idrizi: I am asking.

Time 09.07. He is sending it to me. I will tell you when the materials are in the object.

Communication between citizen Mira Idrizi and citizen Jorgo Lamí (alias Bektash):

On 25.11.2019, the contact saved on the phone of the citizen Mira Idrizi as "Pllaka Doktor Besimi 3" at 9:24 a.m. writes to Mira: Its. L02302032C

The communication of the citizen Mira Idrizi with the employee of the subject Brunes:

On 25.11.2019 Mira writes at 09.29 to the contact Dona Brunes: Its. L02302032C

09.32 Dona Brunes: ok.

From the examination of the phone, it was found that on 02.07.2021, the citizen Mira Idrizi communicates with the contact Olsi Sikuriti BNB, the latter, after introducing herself as Olsi, asks Mira about some caps that have remained unplaced by sending her photos of some sockets and Mira asks him if he was out of stock. Then Mira writes to him: 08.35. These were taken at Alba. Ave new line. Olsi time 08.38. Talk to Alba if you have paid the money. And what is the name of the order? Mira 09.25: I'm talking. Its. L02302032C. hey were purchased using this tax number.

Asked on 07.03.2023, the citizen Jorgo Lami stated that he is also known by the name Bektash,... but he changed it legally. He declares that he is a construction technician by profession, he worked in construction in various companies, until he opened his own tax number... He declares that he knows the citizens Klodian Zoto, Stela Gugallja and Mirel Mertiri. He met Klodian Zoto after working for ITC. There is visual acquaintance and not multiple contacts. He made contacts with the engineers. For Stela Gugallja, he did some plumbing services at her house, which was located near the Qemal Stafa stadium, Ambassador building 3, floor 14 or 15. He thinks he did the work about seven or eight years ago, but he doesn't know who has contacted him to perform these services. He previously knew the father of the citizen Stela Gugallja, specifically Ferit, after he did some work at Ferit's house, which is located near the Institute of Hygiene, somewhere on Elbasani street, and maybe also for the work at Stela's house, he may have been contacted. through Ferit. It thinks that Mirel was a director in one of these companies and may they have exchanged in corridors, but he has no relationship with him.

He also carried out works for the Fier incinerator, where he had contacts to get a job with engineer Enid, whose number he has registered in his phone. He worked for a month in the incinerator of Fier... he did tiling, painting, plumbing. He regularly issued the invoice, but for a long time it was not paid until a part was paid by Faraudin Arapi. He issued the tax invoice to the company Integrated Technology Service, ITS, which was worth around 5-6 hundred thousand ALL. The works at the Fieri incinerator seem to have been done around 2020, but they were works with a time gap.

For ITS, I also reconstructed some offices in Torre Drin, maybe the third floor, it was an area that was adapted, a part for reception and the other part for a couple of offices, about a year or so ago, so recently. He billed the service regularly but he was not paid, with an amount of about 1 (one) million lek. He also did work at the Sharra incinerator. For the Sharra incinerator, he was in contact with a citizen named Elton Bualli, who was an engineer.

Regarding the citizen Albina Mançka, he claims that he knows a citizen named Albina, but he does not know her last name and does not remember who she is. However, familiar with the conversations conducted with the citizen Mira Idrizi, resulting from the examination of the telephones, he declares that he does not remember Mira Idrizi, but she may be an architect, and from the conversation, he estimates that she performed works in an object located at Shallvares. He remembers that this environment that they arranged at Shallvaret was like a house,

considering the area of the environment. The person who appeared interested in the arrangement of the environment was a woman named Albina, a middle-aged woman, with medium hair.... The work in the above environment of Albina was done, as far as she remembers, during the pandemic. Regarding the conversation, where it turns out that he sent to the citizen Mira Idrizi the tax number of the ITS company, he states that he probably belongs to the ITS company where he carried out work on the incinerator, but he does not remember why he sent it to Mira. He knows that he was looking for the materials to work on, because in the object that he mentioned above, that is, the object that Albina was interested in, the object in Shallvare, the materials were brought by her and Jorgo only installed them. He does not remember who hired him for this building, but he believes that the architect will have hired me.

He also clarifies that he remembers that he also did work at a doctor, named Besim Boçi, who is a friend of his and is a doctor at QSUT (University Medical Center) in Tirana, and perhaps, with the architect who exchanged text messages, he believes he met when he did the work at the doctor Besim.

The citizen Jorgo Lami claims that he only knows citizen Arben Ahmetaj from the television.

However, the claims of the citizen Jorgo Lami (alias Bektash), regarding his shallow acquaintance with the citizens Albina and Arben, or that he knows the citizen Arben only from the television, from examining his phone (with phone number 069 82 93 299), documented in the review process dated 07.03.2023, it turned out that this citizen has registered phone number 068 20 60 011 saved as contact Arben.A (belonging to the citizen Arben Ahmetaj), 068 20 23 757 saved as contact Albina (belonging to the citizen Albina Mançka), phone number 069 40 62 454 saved as contact Arkitekthe, Albina, and other phone numbers such as Eraldi gips albina. On 14.04.2020 at 11.06, it turns out that he communicated with the phone number of Arkitekthe Albina in text message where the latter sent her this text: "00 355 69 206 5508 Dina Dona" and on 08.06.2020 at 09.26 AM: 069 60 90 318 She is waiting for you. For this..

The conversations held with the telephone number 067 687 4728 identified as Megi, from 22.11.2021 to 09.12.2012, regarding work items and sending of the estimate, referring to the works performed on behalf of the company ITWT Fier, have also been recorded. Also, from this review, it appears that text messages exchanged with the contact Enidi Ing were found, on 29.09.2020 this contact is addressed to the citizen Jorgo: Bektash, make the invoice and tell me so we can to meet, let's sign it together with the situations. In the following days, they talk about various works and construction or furnishing materials.

From this review, it has emerged that the citizen Jorgo Lami also has communications with the phone number 069 70 31 223 belonging to the citizen Mirel Mërtiri, where they talk about some works in a Duplex, about the leaving at one point of the citizen Jorgo to Durrës; communications with the telephone number 069 20 20 957 that was used by the citizen Stela Gugallja, where the citizen Jorgo Lami, among other things, asks for the arrears; a banking mandate of Raiffeisen Bank dated 11.02.2021 was found where the company Integrated Energy BV SPV Llc made a partial liquidation for the citizen Jorgo Lami NP (Natural Person) in the amount of 1,000,000 ALL; conversation with the contact Eltoni Sharr, again for making back payments; payment mandate of Raiffeisen Bank where it results that the company Integrated Energy BV SPV Llc made a payment of ALL 1,000,000 to the citizen Jorgo Lami NP, with the contact Ing. Eltoni with phone number 068 60 82 161, where they talk about works in Durrës, Fier and about back payments of the citizen Jorgo Lami; bank mandate dated 08.03.2022 where the company Integrated Energy BVSPV Llc paid the amount of 500,000 ALL for the citizen Jorgo Lami NP; mandate Raiffeisen Bank, dated 11.08.2022, where the company Integrated Energy BV SPV Llc paid the amount of 1,000,000 ALL to Jorgo Lami; offer for hydraulic works in the Eco Park facility, Durrës, with the winning company Nito Llc From the examination of the telephone of the citizen Mira Idrizi, but also the examination of the expert

data obtained from the conducted examination of the telephone of the citizen Mira Idrizi, the following has resulted, among other things:

On 11.12.2019, at 3:46 a.m., Albina sent a text message to Mira asking her if she had Bardhi's preventive measure in her email. For this, Mira has sent her a document which, after being downloaded by us, turns out to be named "Hotel Prevention", where in a tabular form are the Rooms with No. 1-2-3-4; Kitchen; Reception and technical description. The hotel budget has a value of 1,729,800. According to communications, Albina also asks for the technical project of Air BNB, where Mira sends her a document that cannot be fully accessed by us, but which has the inscription "Technical Project by ADXA-AIR BNB 0912" (Page 143- 146).

On 04.12.2019, at 7:56 AM, and following, during communications with Albina, Mira sent her two documents which cannot be accessed by us but which are named AIRB@B.pdf Preventive and " Mira Arch". She tells Albina that these are the offers received from Brunes Shpk for the furniture and for the sanitary ware (pages 112-113.)

On 21.01.2020, at 10:54, Albina sent Mira a photo and asks her to ask Donna what all these miscelators are. The photo has been opened by us and there are reasonable doubts (since Dona appears in communications that she works at Brunes Shpk) that the invoice was issued by Brunes Shpk, with the buyer "Integrated Technology Services". It turns out that the tax number of the issuing subject starts with "K3", it was transported by the driver "A.Murati" with the vehicle with license plate AA197KO. It turns out that 6 different "Michelators" products were sold, each of 4 pieces, with different prices. According to the price calculation, the total value is 4,581 euros. (page 227)

On 30.01.2020, citizen Mira Idrizi communicates with phone number 068 275 6334, where the latter seems to have sent her a photo that reads Dekoll 09.07, telephone no. 068 275 334: What is the name of the invoice because it is not in the system... Adhesives, 10 bags and 26 sheets of tiles 120 by 60, Mira, 09.11. Its. L02302032C

On 03.02.2020, at 09:36 AM, Mira sent Albina a photo in which it turns out to be a plate model from Brunes Shpk. She tells Albina that she thought of placing this plaque at the reception, its price is 3,000 lek but with a discount she gets 2,000 lek (265-267)

Referring to the results of the examination of the telephone device of the citizen Helidon Lleshi, an employee of the company Brunes-Llc a communication with the contact "Mira Blerti Kroj" where the latter wrote on 10.04.2020 when the goods can go to Albina that the plumber will come to assemble on Monday.

In the communications between the citizen Mira Idrizi and the citizen Albina Mançka, on 18.03.2020, at 8:25 AM, Mira sends a list of 10 things that must be purchased for the Hotel object. Mira has listed according to the ordinal number from 1 to 10, the products such as Sinks, 4 refrigerators, chairs, windows, lighting, etc. She tells him that she has contacted Dona (employee of Brunes Shpk or otherwise citizen Helidona Lleshi) for the Sinks and Toilet Accessories, who is preparing them. (Pages 391-400.)

Based on the data obtained above, according to the minutes "for the receipt of documents" dated 10.03.2023, tax invoices were administered in the premises of the company Brunes Shpk, which show the commercial relationship with the company "Integrated Technology Services".

According to the account card of the client "Integrated Technology Serv", with client code 41122100611, it results that for the year 2019 tax invoices worth 1,171,256 ALL were issued by Brunes Shpk, of which Integrated Technology Services paid 1,171,280 ALL. In the following, there were commercial relations between the two companies also in 2020, where



Brunes Shpk issued tax invoices with a total value of 2,822,877 ALL, of which Integrated Technology Services paid 2,807,915 ALL.

According to the tax invoices that were issued for the commercial entity "Integrated Technology Services", compared to the conversations held between citizens Mira Idrizi and Albina Mançka, the tax invoices that were issued by Brunes and paid by ITS Shpk, and based on the evidence of administered create reasonable suspicion that they are talking about the investment in Hotel/Airbnb by Albina Mançka, described as follows:

On 25.11.2019, with Invoice No. 7125, with Serial No. 83437125, Brunes Shpk has issued a tax invoice to ITS Shpk, worth 158,166 ALL including VAT. The products sold are 8 pieces of micellar, etc. In the "Buyer" column, no name is entered, but only a signature is found. On 25.11.2019, with Invoice No. 7127, with Serial No. 83437127, Brunes Shpk has issued a tax invoice to ITS Shpk, worth 115,430 ALL including VAT. The products sold are miscelators pieces. In the "Buyer" column, no name is entered, but only a signature is found.

These two tax invoices are the first invoices issued by the seller Brunes Shpk to the buyer Integrated Technology Services, where it is directly related to the moment when Albina Mançka tells Mira Idrizi that she will give the Company's tax number that she will pay and asks to ask Bektashi about the tax number. According to the account card, the company ITS shpk paid on 19.12.2019 the total value of ALL 273,596, which corresponds to the amount of the above invoices.

On 19.12.2019, with Invoice No. 7611, with Serial No. 84677611, Brunes Shpk has issued a tax invoice to ITS Shpk, worth 146,760 ALL including VAT. The invoice states "Prepayment for purchase of materials". No name has been entered in the "Buyer" column and no signature has been made.

On 13.01.2020, with Invoice No. 7543, with Serial No. 84617543, Brunes Shpk has issued a tax invoice to ITS Shpk, worth 4,580 euros including VAT, but the invoice with No. 7611, in total value 413,712 ALL including VAT. The invoice describes "Michelatore", each of 4 pieces, with different prices. In the "Buyer" section, the name Klodian Fata is handwritten. These two tax invoices fully match the conversations between Mira Idrizi and Albina Mançka, where the latter was asked why so many Michelators are needed. This communication is described above, according to the date 21.02.2020. According to the account card, the company ITS shpk paid on 19.12.2019 the total value of 146,760 ALL and on 10.08.2020 the value of 413,712 ALL was paid, which was also accumulated with other invoices.

The citizen Klodian Fata has taken delivery of the goods described according to invoice no. 7543, creating reasonable suspicion that he was in the "Hotel/AirBnb" facility at the time he was performing the works. On this date, this citizen also received another invoice described as follows:

On 13.01.2020, with Invoice No. 7544, with Serial No. 84617544, Brunes Shpk has issued a tax invoice to ITS Shpk, worth 778,782 lek including VAT, which describes "Plates, adesiflex, hidrofix, paint, ec+cap etc", with different prices. The works are being carried out to create four bedrooms where each one will have its own toilet; therefore, the tax invoice states that 4 pieces of toilet + cover have been purchased. In the "Buyer" section, the name Klodian Fata is handwritten.

On 14.01.2020, with Invoice No. 9141, with Serial No. 84619141, Brunes Shpk has issued a tax invoice to ITS Shpk, worth 12,056 ALL including VAT, which describes "Hidrofix and plastic mesh", with different prices. The address where the goods would be delivered "Tirana". In the "Buyer" section, the name Klodian Fata is handwritten.

On 15.01.2020, with Invoice No. 7601, with Serial No. 84617607, Brunos Shpk has issued a tax invoice to ITS Shpk, worth 3,000 Lek including VAT, where "Concrete" is described. In the "Buyer" section, the name Klodian Fata is handwritten.

On 07.02.2020, with Invoice No. 8367, with Serial No. 86328367, Brunos Shpk has issued a tax invoice to ITS Shpk, worth 20,275 Lek including VAT, where it is described "Slab 60\*120", quantity 10.08 m2. In the "Buyer" section, the name Klodian Fata is handwritten. This tax invoice is related to Mira Idrizi's communication with Albina Mançka, who explains that on 02.03.2020, "I thought of this tile model for the reception area"

In the offices of Brunos Shpk, a tax invoice was also administered which was issued for the account of Integrated Technology Services. There are reasonable doubts that the products described in this invoice are for the account of the "Hotel/Airbnb" of the citizen Albina Mançka, because their quantity is "4 pieces" and they are related to the completion of toilets. We clarify that the space that is being adapted to hotel/Airbnb has four bedrooms, with four bathrooms each. More specifically, the invoice is described as follows:

On 16.04.2020, with Invoice No. 6646, with Serial No. 86416646, Brunos Shpk has issued a tax invoice to ITS Shpk, worth 232,832 ALL including VAT, where it is described "Robe Hook 4 pieces. Soap disperses 4 pieces; disperse holder 4 pieces; sink 4 pieces, siphon 4 pieces, etc." No name has been entered in the "Buyer" column.

All the invoices described above were paid by the company Integrated Technology Services Shpk, this is also confirmed by the Card of accounts administered by the company Brunos Shpk.

On 14.07.2020, at 2:41, Albina sends a message to Mira asking her if the products received from Brunos Shpk for the hotel are worth 30,000 euros. Mira tells her that she thinks about 17,000 euros, but the invoices need to be verified.. (Pages 723-724)

Asked on 21.03.2023, the citizen Helidona Lleshi, who is identified as the person who in communications bears the name "Dona", claims that she only knows the citizen Arben Ahmetaj from the television, while she knows the citizen Albina after she came to visit the showroom-exhibition of Brunos and that the Intesa San Paolo Bank where Albina works has rented the premises from the Brunos company. Also, this citizen declares that she knows the citizens Blerti Kroj and Mira Idrizi, as they are architects and they come from time to time to the Brunos showroom. They have come often, almost every month, for years. She declares that the last time, as far as he remembers with the citizen Albina, they communicated because Intesa San Paolo Bank wants to rent the second floor of the building, which she said they have already taken but they only have the first floor.

The claims of the citizen Helidona Lleshi that she only knows the citizen Arben Ahmetaj from the television are untrue, taking into account that the registered contact with the name "Ben Ahmetaj" with the phone number 0672060001 was found on her phone and the communications with this have been recorded..

In relation to the works for the hotel (as stated by Albina in the communications), evidenced following the examination of the phone of the citizen Mira Idrizi, it turns out that:

Albaelectric

On 21.02.2020, at 3:34 PM, Mira sends a photo to the citizen Albina, with the name "AVE offer pdf, a document which cannot be fully accessed by us. At first sight, this sent document appears

to be an offer issued by Alba Elettrica, with 15 items, but the value of which cannot be read. According to the conversations, switches and plugs will be purchased from Alba Elettrica for the facility where the works are being carried out. On 24.02.2020, 1 o'clock :38, Mira asks Albina for confirmation to buy the switches and plugs from Alba Elettrica, but Albina tells her she doesn't know how much they cost. At this point, Mira sends her the photo again which is not fully accessible by us. Following this communication, Albina tells her that she can proceed with issuing the invoice as usual (meaning to be issued on behalf of ITS). Regarding making the payment to Alba Elettrica, Albina asks Mira to bring her the invoice physically as otherwise she will not proceed with the payment, and according to the communications on 27.02.2020, at 3:39 PM, Mira was together with the bill at Albina's office. (Pages 326-346)

Date 24.02.2020 Mira Idrizi communicates with contact Alba Mandi, where this conversation takes place:

At 4:07 p.m., Mira Idrizi forwards to the contact Alba Mandi, a pdf document with the name "Offer Ave" and writes to her: Make me a tax invoice for this. I am sending you the data. Its. L02302032C and send them to me please. 16.10 Alba Mandi: Tomorrow I will send them but without the covers, because I can't do it because they are out of condition...

By means of the minutes "For inspection and receipt of documents", dated 14.06.2023, in the premises of the company "Alba Elettrica" with tax number "J61826012K", some documents were administered, such as tax invoices issued to the entity Integrated Technology Services Shpk, the client's card, bank statement, invoices issued on behalf of Albina Mançka, etc. According to the account card of the client Integrated Technology Services Shpk, from 27.02.2020 to 14.06.2023, Alba Elettrica sold to ITS Shpk products with a total value of 21,585,307.45, where it collected 19,880,942.47 ALL. The current obligation (until 14.06.2023) of the ITS company to Alba Elettrica is in the amount of ALL 1,704,364.98.

According to the tax invoices, on 27.02.2020, Alba Elettrica issued ITS Shpk a tax invoice with Serial No. 206728222, with Invoice No. 039485, with the description "Prepayment data", with a total value of 1,187.67 euros or 145,334.67 ALL. From the invoice verification, a signature is found in the "Buyer" column, but the name and surname are not recorded. This tax invoice refers to Offer No. SQUO65575, dated 21.02.2020 (same as the conversation between Mira Idrizi and Albina Mançka). In this offer there are 15 products (switches and plugs), with a total value of 1,187.86 euros, where in the Tax numberi column L02302032C is marked, which belongs to the company Integrated Technology Services.

This tax invoice issued to the buyer ITS Shpk, turns out to have been paid on 02.03.2020 from the bank account of Albina Mançka & Arben Ahmetaj, action with reference number 000FTRA200621051, value 145,334.67 ALL, Alba Elettrica Company, this monetary amount has been collected in her account with No. 31923635302, at Intesa San Paolo Bank. After the monetary amount has been collected, the company Alba Elettrica has made the registration of the collection in the account of the customer Integrated Technology Services, where it has made the description: "Integrated payment Lik Albina Mançka", value 1,187.86 euros or 145,344.67 ALL.

Based on the fact that the invoice issued for ITS was a prepayment invoice, following, on 29.02.2020, tax invoices with Serial No. 206728521, with Invoice No. 039611, worth ALL 60,742.92; as well as the invoice dated 12.03.2020 with Serial No. 206730431, with Invoice No. 040317, worth ALL 85,265.10, license plate of the transport vehicle "AA185CD". In both cases, the name "Aleksander Gjoni" is handwritten in the "carrier" column.

From the verifications carried out for the vehicle with license plate "AA185CD", brand "Daimler Benz", according to the minutes dated 15.06.2023, it results that since 08.04.2016, the owner of this vehicle is the company "Start Co" Shpk with tax number L11614001S. The

invoices described above have been declared to the tax authorities by the Alba Elettrica Company, while the ITS Shpk company has not made their declaration.

Likewise, during the examination of tax invoices in the subject Albaelettrica, in their accounting system in the column "Posted sales invoice", it was found that during the year 2020, sales tax invoices were issued with the note "Albina Blerti Kroj" or "Albina Mira" ARK". These tax invoices were paid in cash and were issued in the period 22.07.2020 to 01.12.2020, where a total of 817,082.63 ALL was paid in cash to the commercial entity Alba Elettrica.

Jurgen Guxholli

On 11.02.2020, at 8:45 AM, Mira sent a photo to Albina, in which it can be seen as the Estimation for the Client: "Arbnb (Adxa)" dated 11.02.2020. In the description, there are spotlights, LED strips, transformer, with a total value of 140,400 ALL, with a discount of 126,360 ALL. Mira explains that this quote was taken from the lighting store located in Blloku (according to previous conversations, near Alpet gas station.) At 3:31 PM, Mira also sends the offer received from Eglo, an offer which is opened by our side and it turns out to have been issued on 11.02.2020 by Teoren. The offer has the number SQUO01168, the value of which is ALL 376,050. Mira tells her that for the same products, Eglo is more expensive than the Blloku store, but Albina says we will close it with Eglo. Next, on 12.02.2020 at 09:41 AM, Mira again sends her the estimate worth 126,360 ALL and tells her that it must be received today in order to continue with the work. Albina tells her to get it ready, issue the bill and pay them. Regarding the invoicing, Mira was asked if the Tax number that will be issued the invoice is the same as the one issued by Brunos (meaning the ITS Tax number), Albina says "YES". For this invoice, on 12.02.2020, at 8:46 AM, Mira sends Albina a photo, which has been opened and turns out to be Invoice No. 59, Serial No. 35005311, issued by Jurgen Guxholli NP, with Tax number L61501003R, address street "Vaso Pasha", with Phone no. 0696206606; to the buyer ITS with Tax number L02302032C. The description of the sold product is according to the estimate sent in previous conversations, total value 126,360 ALL. (Pages 278-287).

Following the investigative actions, verifications were carried out in relation to the invoice described above by the seller Jurgen Guxholli, where according to the minutes "for the inspection of the sales books declared in the tax authority", dated 29.04.2023, it was found that the trading company "Integrated Technology Services shpk" with Tax number L02302032C, with administrator the citizen Klodian Zoto, has purchased from "Jurgen Guxholli PF" with Tax number L62128504T. The goods/product purchased are according to the invoice with No. 59, Serial No. 35005311, for a total value of ALL 126,360, which fully matches the communications.

On 12.02.2020, Mira communicates with the Deluxe contact, where at 10:56 a.m. she sends them an estimate and writes: Make me an invoice for these. Its L02302032C, pls get it ready with this tax number. They will make the payment by bank. Send me the photo. 3:23 p.m., Deluxe sends a photo of the tax invoice and writes: I also need the company's data. Mira at 15.24: Its. L02302032C.

Deluxe 15.24: Its is the name. I mean ok. Address Tirana? Mira, 15.25: Yes.

On 16.04.2020, at 9:21, Mira sends Albina a document in "PowerPoint" format, which is opened by us and turns out to be an Offer/Preventive, which contains "Brightening" products with serial number from 1 to 11. This Offer/Preventive is issued by the commercial entity "Deluxe Albania", with address Rr "Vaso Pasha" near Alpet gas station, as well as the phone number +355696206606 (Jurgen Guxholli NP with Tax number L61501003R, street address "Vaso Pasha" with Phone No. 0696206606). The value determined in the offer is 235,000 ALL, while the discounted value is 190,000 ALL. (Pages 414-415.)

The citizen Jurgen Guxholli, turns out to have been registered among others as a natural person, with tax number L61501003R, dated 01.03.2016, with the object of activity: retail trade of lampshades, wholesale and retail trade, import and export of various industrial articles, mainly in the field of lighting, etc. The address is in Mëzez, the trade name is Deluxe Albania and the stated phone number is 069 62 06 606.

On 13.06.2023, the citizen Jurgen Guxholli was asked, who stated that ... the name of the showroom is "OZ lighting studio".... the phone number 069 62 06 606 was in his use. ...he knows the citizen Mira Idrizi, she is an architect who works with Blerti Kroj. He met Mira a few years ago, around 2016, and they cooperated with her after she referred clients... she may have come to buy something small, but not to refer clients like before. There may have been occasions when he bought, but he did not have direct contact with Jurgen, as he has a manager who stays in the store all the time. He claims that he does not know the citizen Albina Mançka, her name does not ring any bell to him. He claims that he knows the Citizen Arben Ahmetaj as a character, as a former deputy prime minister, but he has no contact or relationship with him. He has seen him in the building where Jurgen lives, in the "Nobis" complex, level D, floor 5, No. 3, Street: "Sami Frashëri", Tirana, but did not exchange any greetings with him.

After looking at the tax invoice with No. 59, with serial No. 35005311, issued by "Jurgen Guxholli" NP with tax number L61501003R, with the buyer being the commercial entity ITS Shpk, worth ALL 126,360, clarifies that this invoice was issued by his commercial entity.... On 15.06.2023, the citizen Jurgen Guxholli appeared again, he submitted several documents and more specifically a copy of the invoice with No. 59, with serial No. 35005311, dated 12.02.2020 issued by "Jurgen Guxholli" NP with tax number L61501003R, with buyer the commercial entity ITS Shpk, with a value of ALL 126,360, which is the same as that discussed between the citizens Mira Idrizi and Albina Mançka. He has submitted a Promissory Note for the client Arbnb (adxa) dated 11.02.2020, with a discounted value of 126,360 ALL, as well as the Offer dated 12.02.2020, for the client Adxa, with a value of 126,360 ALL, which refer to the invoice.

Regarding the payment, he submitted a bank statement of the account No. 521000440 of the commercial entity Jurgen Guxholli NP, at BKT (National Commercial Bank), showing the receipt dated 17.02.2020 from the company Integrated Technology Services for the liquidation of the invoice with No. 59, value 126,360 ALL.

These documents were administered, according to the protocol "For receiving the documents" dated 15.06.2023.

On 15.06.2023, the citizen Jurgen Guxholli was questioned again, who after being acquitted again with the invoice No. 59, with serial No. 35005311, dated 12.02.2020, issued by "Jurgen Guxholli" NP, with tax number L61501003R, with buyer being the commercial entity ITS Shpk, worth 126,360 ALL, explained that he does not remember who the customer was, as he himself has been in the territory of the Republic of Albania... it was issued by its commercial entity to the buyer "ITS" Shpk with tax number "L02302032C". The value of this invoice is ALL 126,360 including VAT... this tax invoice has products such as spotlights, lamps, led strips and transformers. In the file of invoices, which he keeps in his subject, he explains that he also found an Estimate prepared in Excel, where the same items as in the tax invoice are noted, but with the difference that in Excel there is a more detailed description. detailed, such as light power, size, etc. In this excel document, the note is made for the client: "Arbnb (Adxa)". He clarifies that this preventive measure was not made by him, but by the staff. He has shown that "Adxa" is the architecture studio of Blerti Kroj, while he does not know why the ARBNB note was made. In his knowledge, the fact that it is ADXA means that his commercial entity has had contact only with ADXA staff. Also, he clarified that attached to the invoice he also has an offer dated 12.02.2020, where for each product there is also its code for identification. Citizen

Jurgen Guxholli explains that this offer was addressed to ADXA Architecture. For this tax invoice, he indicates that he has also made verifications in relation to the cashed value, where according to the statement of his bank account with No. 521000440 in BKT (Jurgen Guxholli PF), on 17.02.2020, collected ALL 126,360 from the company Integrated Technology Services, where the note was made Payment No. 59.

He says he has no idea where the merchandise went, but he thinks the merchandise was retrieved by ADXA staff. Following his statement, citizen Jurgen Guxholli has also provided clarifications regarding an offer issued by his commercial entity to ADXA APP (App that means apartment). This document, in the available materials, has no date and has a discounted value of 190,000 lek. Precisely, the items included in the offer are optional items, so that the customer can choose one of the products or another. It explains that it serves more as a reference for the customer to choose the prices. He has not issued a tax invoice for this value, as the product has not been sold. In this period of time, he clarified that there are no sales of products that match this amount. Also, to the client ITS Shpk clarifies that it has not sold other times...

Lutfi Duqi:

In a conversation dated 27.02.2020, between Mira Idrizi and the Parquet Bina contact, (see the examination dated 06.03.2023 of the telephone of the citizen Mira Idrizi) the following results: 16.49 Mira Idrizi: Its. L02302032C. 5:17 p.m. Parquet Bina: Is this the only name for it? 17.18 Mira: Yes.

On 11.05.2020, at 10:12 AM, Mira sends Albina a photo, which after being opened by us, turns out to be a photo of a copy of the tax invoice showing three products, with a total value of ALL 147,600. This tax invoice is issued by an undistinguished commercial entity, signed by the Seller Lutfi Duqi, the recipient of the tax invoice is ITS. Following the communication, Mira tells Albina that this is the invoice for the flooring and that she has sent the bank transaction data with a photo. It turns out that the invoice described above was issued by Lutfi Duqi NP with tax number L41707028N.

The citizen Lutfi Duqi, is registered as a natural person on 07.05.2014 with the object of activity Coffee bar, restaurant, import export of industrial goods, national and international transport services with address in Bërzhitë. The trade name is Deutsche laminate and the stated telephone number is 068 22 41 531.

The citizen Lutfi Duqi has been identified, and he gave statements according to the minutes of 09.05.2023, in which he explained that ... he knows Arben's sister, whose name is Bruna Mene, since two or three years ago when she bought parquet from his company... he was also in another building, on the second floor, near Taiwan, where he sent parquet for 3 or 4 rooms. According to him, the value was around 130,000 ALL, which was given to him in cash by Albina, at the Intesa bank, and he even explains that he still remembers that she worked in that bank.

The telephone of the citizen Lutfi Duqi, who has a "Samsung Galaxy A32" mobile phone, with No. 0682241531, without a PIN code. In the "Whatsapp" application, it turned out that the phone number belonging to the citizen Albina Mançka "682023757" is registered under the name "Nardi Bruna sister in law". Between Lutfi Duqi and the phone number 0682023757, registered under the name "Nardi Bruna sister in law", there were communications dated 06.09.2020. More precisely:

At 08:36, Lutfi Duqi sends her a photo, where it is a tax invoice worth 147,600 ALL, as well as a message "Morning, one of the invoices".

- At 08:36, he sends a photo, it is a tax invoice with the buyer "ITS Tirana", the transporter Lutfi Duqi, there are three products and the exchange rate 122.3. At 08:37, he sends a photo, which shows that it is a tax invoice worth 6,480 ALL. At 08:37, he sends a photo, which shows that it is a tax invoice with serial number 75057766, issued by the seller Lutfi Duqi NP, the buyer ITS with address Tirana.
- At 08:37, Lutfi sends him an SMS: "They are both". At 08:38, sms: "Morning"
- At 08:46, the contact named "Nardi Bruna sister in law" with phone number "0682023757", sends two messages to "Morning" with the content "Can you come to Intesa at 10 o'clock?"
- At 08:46, Lutfi confirms "Ok" and asks "To the towers?"
- At 08:53, the contact with the name "Nardi Bruna sister in law" with the phone number "0682023757", sends two messages to "In front of Enver's villa in the block"
- At 08:54, Lutfi sends him an "OK" message. At 10:04, SMS "I'm here".

Following the investigation, the number "694062454", which belongs to Mira Idrizi, was searched. This contact turns out not to be registered in the telephone of the citizen Lutfi Duqi, but several communications were conducted with him from 10.03.2020 to 11.05.2020. More precisely:

- On 10.03.2020, at 11:01, Lutfi Duqi sends a message with the content "That extra bill, where do I leave the parquet?"
- On 10.03.2020, at 11:01, the number...454 sends a message with the content "to my office, where did you leave *the prey(?)* (translator – not understandable?)"
- On 10.03.2020, at 11:17, Lutfi Duqi sends a photo of an interior that resembles AIRBNB, laminate boards can be seen on the ground, and also sends him a message "Yes, this will be done in the kitchen"
- On 10.03.2020, at 11:01, number...454 sends a message "Yes, please. The white one. Is this how I told to the boy?"
- On 10.03.2020, at 11:19, Lutfi Duqi sends a message "Let's do it, but should we make another invoice for this?"
- On 10.03.2020, at 11:19, the number ...454 sends a message "I talked to that guy that this will be included in this invoice?" at 11:20 he sends a message "Should I discuss it with him anyway?"
- On 10.03.2020, at 11:21, Lutfi Duqi sends a message "I will do it for free because we are friends"
- On 10.03.2020, at 11:21, the number...454 sends the message "If you think so"
- On 11.05.2020, at 10:21, number... 454 sends a message "Send me the invoices with photos here if you have them"
- On 11.05.2020, at 10:22, Lutfi Duqi sms "I have to go home, 10 min".
- On 11.05.2020, at 10:22, number... 454 sms "Thank you"
- On 11.05.2020, at 12:10, Lutfi Duqi sends two photographs, one of which is of three products, with a total value of ALL 147,600, signed by Lutfi Duqi, for the commercial entity with tax number L02302032C; while the other bill has fixed only the value of 147,600 ALL.
- On 11.05.2020, at 12:10; number... 454 sms "Send them complete" "Together with the bank accounts"
- On 11.05.2020, at 12:11, Lutfi Duqi sends her a photo of the tax invoice, but it is unclear.
- On 11.05.2020, at 12:11, number... 454 sms "A little more clearly, please"
- On 11.05.2020, at 12:11, Lutfi Duqi sends six photographs, where four of them represent the invoice issued by Lutfi Duqi to the buyer ITS Shpk, with tax number L02302032C, worth 147,600 ALL; while the other two photos represent the bank data of the commercial entity LUTFI DUQI NP, with tax number L41707028N, with account number 506001514, in the currency of ALL and Euro.

- On 11.05.2020, at 12:22, number..454 sms "Ok" "I sent them" "She told me ok".
- On 11.05.2020, at 12:23, Lutfi Duqi sms "There are two invoices."

During the statement of the citizen Lutfi Duqi, he was asked about the communications dated 09.06.2020, with the citizen Albina Mançka, where he sent two invoices on behalf of ITS, one with serial number 75057766 and the other with serial number 750577.. .where three products worth 147,600 ALL are described.

Regarding these invoices, he explained that he issued them in this form because Albina asked him to complete the invoice as he did not know to whom the premises belonged. According to the minutes "for the review and receipt of documents" dated 10.05.2023, a copy of the tax invoice with serial No. 75057766, with Invoice No. 34, dated 09.03.2020, issued by Lutfi Duqi NP with the purchasing entity ITS with tax number L02302032C, with an invoice value of ALL 6,480, and a copy of the tax invoice with serial No. 75057760, with Invoice No. 28, dated 28.02.2020, issued by Lutfi Duqi NP with the purchasing entity ITS with tax number L02302032C, with an invoice value of ALL 147,600.

It turned out that these two tax invoices were not declared to the tax authorities by the entity "Lutfi Duqi NP" nor by the entity "Integrated Technology Services" Shpk.

Total invoices paid by ITS

In amountmary of the invoices issued on behalf of ITS Shpk, by the commercial entities Brunes Shpk, Lutfi Duqi NP, Jurgen Guxholli NP, Albaelettrica Shpk, which are related to the implementation of the works/transformation of the offices into hotel/Airbnb service facilities, it was found that, the payment in the amount of ALL 2,007,373 to Brunes Shpk and Jurgen Guxholli NP has been confirmed; while the amount of ALL 299,424.67 for goods, from the entities Lutfi Duqi and Albaelettrica, was paid by the citizen Albina Mançka (cash and bank transfer), but the invoices were issued to the buyer Integrated Technology Services.

Regarding the above, the amounts:

The amount of invoices issued by the commercial entity Brunes Shpk, with buyer ITS Shpk, is in the amount of 1,881,013 Lek. This monetary amount was paid by ITS Shpk (out of which 420,356 ALL for 2019 and 1,460,657 ALL for 2020). The amount of the invoice issued by Jurgen Guxholli, with buyer ITS Llc is in the amount of ALL 126,360 (for the year 2020);

A total of 2,007,373 lek were paid by the ITS company, during 2019 and 2020, on account of the works in the above area, owned by the citizen Arben Ahmetaj: This amount, from the administered data, is suspected to be an illegal benefit, in the form of bribery, corruption for the person under investigation Arben Ahmetaj given by the company ITS Llc

Total paid by the citizens Albina Mançka and Arben Ahmetaj:

- The amount of invoices issued by the company Albaelettrica in total for 2020, in the amount of ALL 962,427.3 (the amount of invoices issued by the commercial entity Albaelettrica, with buyer ITS Shpk, is in the amount of ALL 145,344.67, related to the works at the Arbnb facility (for the year 2020). The payment was made on 02.03.2020 from the bank account of Albina Mançka & Arben Ahmetaj, it was accounted for in the account of Integrated Technology Services, at the accounting of the company Albaelettrica. Also for the year 2020, from the tax invoices with the notes in the name of citizens Mira Idrizi or Blerti Kroj and Albina Mançka, were paid in total cash to the commercial entity Alba Elettrica, the monetary amount of ALL 817,082.63). The amount of invoices issued by the commercial entity Lutfi Duqi PF, with buyer ITS Shpk, is in the amount of 154,080 ALL (for the year 2020). This amount has not been declared by any subject, the payment was made in cash by Albina Mançka....



They were paid by the citizen Albina Mançka herself, for a total of 1,116,507.3 ALL, despite the fact that the invoices in the buyer column have the data of the ITS company or private client, but that the combined names of Albina with Blerti Kroj or Mira Idrizi are found in the accounting records of the companies.

#### Cessation of payments by ITS

From 15.05.2020 to 20.05.2020, Albina's communications with Mira are related to the ordering of some chairs and lamps, and many photos were exchanged between them. At 8:51 AM, date 20.05.2020, Albina asks Mira to communicate with Dona (employee of Brunes Shpk) and that invoices should no longer be issued in the name of the company (meaning ITS). Mira asks her to talk to Donna herself, and tells her that she told Dona that the new invoices should be made in her name (in Mira's name). At 9:22 AM, Albina sends a photo to Mira in which there is a Sale Order issued by Brunes Shpk, with the buyer Mira Albina Tr, with 9 described products, worth 1,316.87 Euros. According to the communications developed between them, this value seems expensive for Albina and the latter requires two products to be removed and to find them in another place. Also, on 20.05.2020, at 9:42, Mira asks her about the works being carried out in the south of the country, more specifically about the shower and sink groups, whether they should be collected or not. Albina replies that they should be qualitative because they will not be opened any more. (Pages 496-513)

On 11.06.2020, at 8:23 PM, Albina, after greeting Mira, asks her where she left the key of CA (casa Alba). Mira replies that she has it with her.

On 15.06.2020, at 2:46 PM, Mira sends Albina a photo which, after being opened by us, turns out to be an excel table in which it is described: Preliminary selections for some items such as Teka refrigerator, microwave, aspirator, dishwasher, etc., worth 7,701 euros, equipment + 163 euros assembly, total 7,864 euros. Also, Mira sent Albina at 3:14 p.m. a document in pdf format, in which the products are described according to the excel table. This document was issued by Teka Shop Tirana and attached are the photos of the products.

On 23.07.2021, at 10:43 AM, Mira sends a message to Albina, asking her to make a cash-on-delivery payment in the amount of 2000 euros. She explains that this obligation arises because of the hotel and tells her that the offer was worth 4,000 euros, of which 2,000 were paid in October 2019.

Asked on 15.03.2023, the citizen Albina Mançka stated that: "...on the second floor we got an apartment that has become AIRBNB and is currently owned by Arben after the divorce, and an apartment where lives Arben's mother. AIRBNB and Arben's mother's apartment are on the second floor and I am on the tenth floor. I am the only one who has been in charge of the AIRBNB furniture. The AIRBNB space has had separate offices and when it became AIRBNB in 2019 - 2020, we adapted the office environment to AIRBNB. I followed the works for this adaptation, from office to AIRBNB. Interventions were made with plaster, some plumbing and furniture. I do not have any documents on the expenses incurred.... We bought some of the furniture at Jysk, while some were made for us by a carpenter but I don't know his name. The plumber, the one from the building, who is called Pëllumb, did some work. The architect was Blerti Kroj... I believe Blerti took care of the permission to carry out works. I personally paid all the expenses for the arrangement of the AIRBNB environment. After the space was adapted to AIRBNB, there was covid and it has not been rented for about a year. We named it "Casa Alba", since my daughters call me Alba for short. I found a company called Choose Balkan, which deals with rental management, for 2000 euros per month. This company also pays for water and electricity, while we pay the tax at the source. But when Arben took this property, it seems to me that he insisted that the company pay the withholding tax. I managed the property

until the end of August 2022 and when the new contract was made, Arben took it after the divorce. We had decided that the incomes would go for our little daughter's school..."

## Conclusion

In the statement no. 00693 index, of the year 2019, submitted on 29.05.2020, "Periodic/annual declaration of private interests", it is established that both the citizen Arben Ahmetaj and the citizen Albina Mançka have not declared any expenses, in relation to the investments made in their assets, and more specifically in the assets that are currently owned by citizen Arben Ahmetaj and cited above. According to the above, in the statement for the 2019 declaration period, citizens Arben Ahmetaj and Albina Mançka, are suspected of having committed the criminal offense of "Refusal to declare, non-declaration, concealment or false declaration of assets, private interests of elected persons and public servants or of any other person who has the legal obligation to declare" in collaboration, provided by article 257/a second paragraph 25 of the Criminal Code, in the form of concealing the amounts spent for the performance of works in the environment adapted to AIRBNB; in the amount of 420 356 (four hundred twenty thousand three hundred fifty six) ALL. Also in this statement, this criminal offense has been conamounded in the form of hiding the source of the amount, which is proven to derive from the ITS company in the amount of 420,356 (four hundred twenty thousand, three hundred fifty-six) in the environment adapted to AIRBNB.

In the statement no. 00693, index of the year 2020, submitted on 31.03.2021, "Periodic/annual declaration of private interests", it is established that both the citizen Arben Ahmetaj and the citizen Albina Mançka have not declared any expenses related to the investments made in their assets, and more specifically in the assets that are currently owned by the citizen Arben Ahmetaj and cited above. According to the above, in the statement for the 2020 declaration period, citizens Arben Ahmetaj and Albina Mançka, are suspected of having committed the criminal offense of "Refusal to declare, non-declaration, concealment or false declaration of assets, private interests of elected persons and public servants or of any other person who has the legal obligation to declare" in cooperation provided by the article 257/a, second and 25<sup>th</sup> paragraph of the Criminal Code, in the form of hiding the amounts spent for the works in the environment adapted to AIRBNB, in the value 2 703 524.3 (two million seven hundred three thousand five hundred twenty four point three) ALL. Also, in the same statement, this criminal offense was committed and in the form of hiding the source of the amount, which is proven to derive from the ITS company in the amount of 1,587,017 (one million five hundred eighty seven thousand and seventeen) ALL in the area adapted to AIRBNB.

In the statement no. 1573, index of the year 2021, submitted on 26.10.2022, "Periodic/annual declaration of private interests in electronic format for entities in operation" it is established that both the citizen Arben Ahmetaj and the citizen Albina Mançka have not declared any expenses in relation to the investments made in their assets, and more specifically in the assets that are currently owned by the citizen Arben Ahmetaj and quoted as above, in addition to the declaration given by the citizen Albina Mançka, in the column "Declaration of assets and source of creation where determined the value of the investment 105 000 euros sourced from savings + loan from ISP Bank.

In the statement no. 1573, index of the year 2022, submitted on 23.03.2023 "Periodic/annual declaration of private interests" it is established that the citizen Arben Ahmetaj has not declared any expenses related to the investments made in their assets, and more specifically in the assets which are currently owned by the citizen Arben Ahmetaj and quoted as above, except for the statement given in the column "Changes in assets and the source of creation" where he declares the real estate located in the cadastral area 8380, volume 31, with a amount of 294.60 , with a value of 102,500 euros (see that this value does not actually match the previous statements).

Also, the total amount of 2,007,373 ALL (payment to the company Brunes Llc and the entity Jurgen Guxholli NP, direct benefit from the company ITS), turns out to be the product of the criminal offense of passive corruption of senior officials. According to the above, the citizen Arben Ahmetaj is suspected of having committed the criminal offense of "Passive corruption of high state officials or local elected officials" provided by Article 260 of the Criminal Code.

This citizen results that, through his citizen wife Albina Mançka, he received an irregular benefit from the company Integrated Technology Services Llc, a company controlled by citizens Klodian Zoto and Mirel Mërtiri, the amount of 2,007,373 ALL throughout 2019 and 2020 through the payments that this company made in the investment of a property, which currently results in the sole ownership of the citizen Arben Ahmetaj. He received this illegal benefit precisely because of his actions as a high-ranking official, as Minister of Economic Development, Trade and Entrepreneurship and as Minister of Finance, during the development of concession procedures for the incinerators of Elbasan, Fier and Tirana.

Also, there is a suspicion that the citizen Arben Ahmetaj, in relation to the benefit of the amount of money for the investment made in the AIRBN environment by the company Integrated Technology Services Llc, but also for those payments that were made to this company, but that were paid by his wife at that time, also committed the criminal offense of "Cleaning the proceeds of a criminal offense or criminal activity", in collaboration with the citizen Albina Mançka, provided by article 287 letter "d" and the second paragraph and article 25 of the Criminal Code .

## VI. II. Investment in the company "Sheron" Llc

With decision no. 355 prot., dated 14.11.2005 (decision of KRRT Tirana, no. 459 dated 14.10.2005), it turns out that it was decided to approve the request for a construction site for the residential building and services 1, 3, 4, 5 and 6 floors, with 1 underground parking floor, in Selitë, owned by the citizens Rexhep Hoxha, Skënder Fetau...

According to the decision no. 459, dated 14.10.2005, of the KRRT, the construction area was approved with an area of 3710 m<sup>2</sup>, a building area of 1512 m<sup>2</sup> with a building volume of 127 540 m<sup>3</sup>.

On 16.11.2005, the deed - agreement no. 118 repertory no. 41 collection, dated 16.11.2005, is signed between the citizens Flamur Shena, Mimoza Shehu and Albina Mançka, who have agreed to realize... jointly the construction of a multifunctional complex of 3, 4 and 6 floors, with one floor underground, in Selita e Vogel where the investment is as follows: Flamur Shena will invest 50% of the value of the construction cost; Mimoza Shehu will invest 30% of the value of the construction cost and Albina Mançka will invest 20% of the value of the construction cost. ... The profit of 70% of the buildings of the complex, after it is built, will be divided between the partners, according to the contribution of each one: Flamur Shena will benefit 50% of the 70% of the profit of the share of the partners; Mimoza Shehu will benefit 30% of 70% of the profits of the partners' share; Albina Mançka will benefit 20% of the 70% of the profits of the partners' share.

By decision no. 18 prot., dated 10.03.2006, of the KRRT, (decision no. 530 dated 04.02.2006) it was decided to approve the request for a construction permit for the residential and service building of 1, 3, 4,5 and 6 floors with 1 floor underground parking, in Selitë, in the property of Rexhep Hoxha, Skënder Fetau, in favor of the construction entity Sheron...

Asked on 20.04.2023, the citizen Flamur Shena, partner of the company Sheron Llc with TAX NUMBER J82110002V declares that his spouse Mimoza Shena has held the position of administrator and that the object of activity is in the field of construction. Among the investments made by him, this citizen declares that from 2006-2011 he was provided with a

construction permit for a multifunctional building with four sections, with a total area of about 11 thousand m<sup>2</sup>, located in Selitë, today "Hasan Vogli" street. The place where he was going to build, had no underground infrastructure at all... He got the land in exchange for 27% of the construction with the Fetahu and Hoxha families. The planned investment was in the amount of 220 million ALL. Initially, he had undertaken the enterprise himself, but at that time he was not very convinced about the functionality of the facility in that place and about the implementation and benefit of the values he had thought. In that period, two of his acquaintances approached him for investment, namely Ed Manushi and Arben Ahmetaj. He declares about his early acquaintances with these citizens.

Regarding the investment, he explains that around the end of 2005 and the beginning of 2006, he agreed with citizens Ed Manushi and Ben Ahmetaj for investment. During the investment, Arbeni paid more for concrete, iron, a part of the project. Despite the fact that he discussed the investment with Arben, when he signed the contract, he had relations with the citizen Albina Mançka, as Arben told him so.

Regarding the investments made by the citizens Arben Ahmetaj, Albina Mançka or Ed Manushi, the citizen Flamur Shena declares that he has kept his relevant notes....

Asked on 20.04.2023, the citizen Mimoza Shena stated that her husband took care of everything in detail. Currently, to her knowledge, the buildings where the investment was made as above are inhabited, but I do not know fully or partially... As a society, they finished the works on these two buildings in 2011 and there may have been things left small ones, which were made in the following years, but as a construction, it has been completed since that period. The elevators were not installed in these buildings, as they were not very inhabited. As a company, they have sold several apartments in these buildings, to her knowledge, but they still have unsold assets. Both buildings are functional, as there are people living in them, so there are families. The water and electricity contract, initially she thinks that they were signed in the name of the company, but she does not know what was done next. As a company, it is not that they have left any guards in the buildings.

On 25.04.2023, the citizen Edvin Manushi was also asked, who also stated about this investment and stated that the first buildings where Albina participated, to his knowledge, have been habitable for several years but cannot specify how many years.

On 08.07.2014, the business contract was concluded with no. 676 repertory, no. 278 collection where it is reflected that Albina Mançka and Mimoza Shehu (Shena), determine the belonging parts based on the investment made in the building built by the Sheron company in Selitë, according to construction permit no. 530, dated 04.02.2006. Albina has invested the amount of 285,000 euros for the construction costs, 279 euros per m<sup>2</sup>, for the construction of the aforementioned facility.

From the physical separation as investors they benefit:

3 (three) apartments on the fifth floor, specifically: Apt. 1 with an area of 178,868 m<sup>2</sup>; Apt. 3 with 124.15 m<sup>2</sup>; Apt. 4 with 148.8 m<sup>2</sup>; Auxiliary premises, fifth floor 33.36 m<sup>2</sup>; Auxiliary premises, floor 0 for the three apartments 4.33 m<sup>2</sup>; Auxiliary premises floor-1, elevators, pumps and water tank = 4.33 m<sup>2</sup>. Total residential first corpus = 493.65 m<sup>2</sup>. Moreover, in the residential area 493.65 m<sup>2</sup> = 68.71 m<sup>2</sup>,

Store = 84.44 m<sup>2</sup>. This store area, at the wish of the investor, is exchanged for a housing area according to the ratio 1 m<sup>2</sup> shop = 2 m<sup>2</sup> housing. Specifically, she benefits 2 (two) apartments on the third floor and 2 (two) garages in the second building: Apt. 4, 80.27 m<sup>2</sup>; Apt. 5 with an

area of 89.77 m2. Total 170.04 m2, as well as Garage 1 on the left, 21 m2 above; Garage 2 on the left, back 114.4 m2; Passageway for garages in building 2 = 60 m2. Total 195.4 m2

Total for Albina Mançka 859.09 m2.

From the document "Payments made by Albina Mançka, Selitë Building", made available by the citizen Flamur Shena himself, according to the minutes dated 22.04.2023, the payments that according to this citizen were made by the citizens Mançka and Ahmetaj on account of the above investment:

Date	ALL	USD	EUR	Comments
20.06.2006			2000	Project's payment
22.08.2006	213300	2900	4000	No note on the exchange rate
23.08.2006			5000	
25.08.2006			20000	
No date			23000	
24.11.2006		20000		Iron payment in cash + kle
No date			20000	
30.05.2007			25000	
13.11.2007		15000	10288	Exchange rate USD in EUR 1458
13.11.2007			19000	
29.01.2008			10000	
29.01.2008			5000	
28.05.2008	2000000		16353	Exchange rate ALL in EUR 122.3
16.07.2008			25000	
09.10.2008			25000	
28.10.2008			15000	
17.12.2008		30000	20979	Exchange rate USD in EUR 1.43
17.02.2009			25000	
Total		200000 USD	272620 EUR	

From the examination of the bank accounts of Arben Ahmetaj and Albina Mançka, the results are as follows:

- On 25.08.2006, Arben withdrew the amount of 20,000 Euros from the account no. 40000435104, to Intesa Sanpaolo on behalf of Albina & Arben, and corresponds to the table above (this amount is credited from the loan disbursement of 100,000 Euros to Intesa).
- On 30.05.2007, from account no. 40000435104, to Intesa Sanpaolo on behalf of Albina & Arben, Arben has withdrawn the cash amount of 25,000 Euros and it matches the table above (the funds have been collected from the entry of 33,000 Euros, dated 13.02.2007 cash from Albina/ with the description (Land Nardi) and 85,000 Euros, cash flow, Arben dated 21.03.2007)
- On 13.11.2007, from account no. 40000438002 to Intesa Sanpaolo on behalf of Albina & Arben, USD, Albina has made a cash withdrawal of USD 15.000, with the description "Flamuri". It corresponds to the table above (funds derived from the deposit of 15,000 USD from Arben, dated 04.10.2007).
- On 13.11.2007, from account no. 40000438001, to Intesa Sanpaolo, on behalf of Albina & Arben, Albina withdraws EUR 19,000 in cash with the description "Flamuri" and matches the table above (funds derived from Arben's transfers from the current account CA, dated 06.08.2007 for 32,670 Euros)

- On 29.01.2008, cash withdrawal, 7,400 USD, by Albina Mançka from the account no. 40000438002, to Intesa Sanpaolo in the name of Albina & Arben, with the description "Flamur Instalment" and partially corresponds to the table above (funds derived from cash deposits of 20,000 USD from Arben, dated 10.08.2007 and 28.08.2007, the latter with the description "Work").
- On 16.07.2008, cash withdrawal, Arben for the amount of 25,000 Euros, from the account 40000435104 to Intesa Sanpaolo, in the name of Albina & Arben and corresponds to the table above (the funds were collected from the entry of 447,000 Euros, dated 11.06.2008, with transfers from the sale of H-Communication shares.
- On 09.10.2008, cash withdrawal, Albina 20,000 USD from the account no. 40000438002, to Intesa Sanpaolo in the name of Albina & Arben, with the description "Per Flamur Shehu, Construction Investment" and partially corresponds to the table above (funds derived from transfers to the current account CA, dated 11.06.2008 for 80,000 Euros, from the sale of H-Communications shares)
- On 17.12.2008, cash withdrawal of USD 25,000 from Albina, from the account 40000435100 Albina & Arben, C/A to Intesa Sanpaolo, with the description "Flamuri-Construction" and partially corresponds to the above table (funds received in the account from transfers internal Print/Int Payment date 17.12.2008)
- On 17.02.2009, cash withdrawal, Arben 25,000 Euros from the account 40000435104 Albina & Arben, near Intesa Sanpaolo Bank, without description and matches the table above (the funds were collected from the entry of 298,000 Euros, dated 16.02.2008 with transfers from the sale of shares H -Communications).

So, from the study of these documents, it results that for the above investment, the citizens Arben Ahmetaj and Albina Mançka, have invested in the amount of 11,000 euros, before receiving the loan issued on 24.08.2008, with the description "for the purchase of an apartment".

By the statement no. index 00693, of the year 2010 "Declaration of private interests before starting the task", with submission date 31.03.2010, the citizen Albina Mançka, in the column "Declaration of private interests, immovable assets, movable assets" declared: "Building investment residence in the project in Selitë - ongoing project with two other partners, worth 310,000 euros."

According to the statement of the citizen Arben Ahmetaj before the HIGH INSPECTORATE OF DECLARATION AND AUDIT OF ASSETS AND CONFLICT OF INTERESTS, on January 24, 2013, before the senior inspector Ahmet Metaliaj and the assistant/Senior Inspector Adela Tagani, for the clarification of his statement before the HIGH INSPECTORATE OF DECLARATION AND AUDIT OF ASSETS AND CONFLICT OF INTERESTS, he declares that the amount invested is 310,000 Euros and the source are the incomes from the sale of H-Communications shares.

By the declaration with index number 00693 of the year 2014 "Periodic/annual declaration of private interests", submission date 31.03.2015, the citizen Albina Mançka, in the column "Change of assets and source of creation" declares "Signing of the contract of entrepreneurship and division of shares for the investment made in Selitë, Tirana. This investment was previously declared, but now the division of the investors' shares is declared, based on the enterprise contract no. 676 repertory, no. 278 collection, dated 07.08.2014".

By the statement no. index 1573, of the year 2021 "Declaration of annual periodic private interests in electronic format for entities in operation" submission date 26.10.2022, citizen Albina Mançka in the column "Declaration of assets and source of creation" declares: "Asset: Real estate, type of ownership right, taxable property of the asset 344.44 m2, 100% taxable portion and taxable property 344.44 m2, with transaction description: Investment residential

building in the project in the headquarters with two other partners, I own 20%. Amount invested 285,000 euros from the signing of the contract for the division of investment parts, a part of the profit was sold and the situation today is as follows with a total area of 344.44 m<sup>2</sup>, specifically: I have a garage with an area of 114.4 m<sup>2</sup> and a passageway for the garages, with an area of 60 m<sup>2</sup>; two residential apartments, namely an apartment of 80.27 m<sup>2</sup> and an apartment of 89.77 m<sup>2</sup>. Source of creation: Other. Amount: 285 000 euros. Notes: In this investment, the income obtained from the sale of shares was used. The other payments were made over the years, again from salary and other income bank accounts"

According to the agreement, for marriage dissolution with understanding, with no. 665 repertory, no. 107 collection, dated 04.02.2022, the citizens Arben Ahmetaj and Albina Mançka have agreed, among other things, that the citizens Arben Ahmetaj also transfer the Obligations and benefits that will come from the execution of the agreement act no. 118 repertory, no. 41 collection, dated 16.12.2005 for investment will be transferred to Arben (agreement with Sheron).

In the periodical/annual declaration of private interests with index number 1573 of the year 2022 ..... on 23.03.2023, the citizen Arben Ahmetaj, in the column "Changes in assets and declared source: "Asset, Real estate, property value 285,000 euros, total area m<sup>2</sup>, belonging parts 100%, belonging area 344.44 m<sup>2</sup>, transaction description: According to the agreement for amicable marriage dissolution (2022), all the benefits that will come from agreement no. 118 repertory and no. 41 collection, dated 16.12.2005, will be transfred to me. The agreement contains an investment, a residential building in the project in a residence with two partners, where I own 20%. The invested amount is 285,000 euros. Source of creation: Amount 285 000 euros. Notes: Savings and dividend benefits. The investment was made in 2005 and onwards".

From the declaration made for the year 2022, declaration submitted on 23.03.2023, the citizen Arben Ahmetaj: stated that the investment was made in 2005 and onwards, when in fact, from the administered data, it appears that this investment was made from 2006 to 2009.

As reflected above, it is found that there is an objection between the declarations for the year 2021 and for the year 2022, for the year 2021 the citizen Albina Mançka has declared that the income obtained from the sale of shares and other payments from the salary accounts, or other income over the years, while the citizen Arben Ahmetaj, in 2022, declares that the source of income is savings and benefits from dividends, it is found that there is a conflict with the declarations: Income from the sale of shares and dividend income, which are two completely different things.

Since the citizens Arben Ahmetaj and Albina Mançka, were partners and shareholders of the companies "Hermes" Llc and "H-Communications" sh.a., then the data of these companies were analyzed. From the data extracted from the bank accounts of the citizens Arben Ahmetaj and Albina Mançka, it was found that from the sale of shares, they received income on 11.06.2008 in the joint account no. ALS8208110080000040000435104 in Euros, in the name of the citizens Albina Mançka and Arben Ahmetaj, the amount of 447,000 Euros is credited and dated 16.02.2009, when the citizen Albina Mançka has benefited the amount of 298,000 euros.

In relation to this investment, investigations continue to identify the legality of the source of income, considering that the income from the sale of shares came on 11.06.200, while the investment started at least in 2006.

#### VI.II.I) Sale of apartments in the building built with the company Sheron Llc

##### 1) Andi Boni and Helidon Begaj

The signing of the contracts between the citizens Albina Mançka and Andi Boni and the payment

Regarding two apartments, which are located in one of the buildings built as above, by the company Sheron Llc and where the citizens Arben Ahmetaj and Albina Mançka were also investors, it turns out that three property rights transfer contracts were signed between the citizens Albina Mançka and Andi Boni, but in which it is established that although they talk about the same objects, the price of the property is different.

Thus, on 02.12.2016, before the notary Majlinda Demollari, a property rights transfer contract was concluded with no. 7713 repertory, no. 4533 collection, with the first party Albina Mançka in the capacity of the seller and the second party Andi Boni in the capacity of the buyer, for the sale of two apartments acquired from the business contract no. 676 repertory, 278 collection, dated 08.07.2014, with 124.15 m2 and 148.8 m2, built by the company "Sheron" shpk, in the amount of 280,000 Euros which would be paid in two instalments. The first instalment in the amount of 70,000 Euros will be paid through bank account 40000435103, within two weeks from the signing of the contract and the second instalment of 210,000 Euros will be paid no later than two months from the signing of the contract, upon the receipt of a bank loan from the buyer.

On 07.12.2016, before the notary Majlinda Demollari, a property rights transfer contract with no. 7825 repertory, 4589 collection, with the first party Albina Mançka in the capacity of the seller, the second party Andi Boni in the capacity of the buyer and the company "Sheron" shpk, in the capacity of the entrepreneur, for the sale of two apartments acquired from the business contract no. 676 rep, 278 col, dated 07.08.2014, with sip. 124.15 m2 and 148.8 m2 built by the company "Sheron" shpk, in the amount of 280,000 Euros, which would be paid in two installments. The first installment in the amount of 70,000 Euros will be paid through bank account 40000435103 within two weeks from the signing of the contract and the second installment in the amount of 210,000 Euros will be paid no later than two months from the signing of the contract, upon obtaining a bank loan from the party buyer.

On 16.12.2016, property rights transfer contract no. 7897 repertory, no. 4683 collection between the citizens Albina Mançka and Andi Boni, where the citizen Albina Mançka as the first party, the citizen Andi Boni as the second party, the company Sheron Llc represented by the administrator Mimoza Shehu (Shena), in the capacity of entrepreneur, regarding the sale of 2 apartments: Apt. 3, fifth floor with area 124.15 m2 and Apt. 4, fifth floor with area 148.8 m2 for the total amount of 185,000 euros, which will be paid:

The first installment, in the amount of 30,000 euros, will be liquidated through the bank account 40000435103 at Intesa within two weeks from the signing of the contract.

The second installment, of 145,000 euros, will be liquidated by obtaining a bank loan from the citizen Andi Boni, and this second installment will be liquidated no later than two months from the day of signing the contract.

The third installment of 10,000 euros will be liquidated at the time of mortgage.

There is no explanation regarding the price change from previous contract and no revocation of previous contract.

It turns out that the payments were made as follows:

On 19.12.2016, a cash amount of 30,000 Euros was transferred from Andi Boni to the account no. 40000435104 to Intesa Sanpaolo in the name of Albina & Arben, with the description "First Installment Payment No. 7897 repertory 4683 collection, date 16.12.2016".



On 01.02.2017, cash amount of 23,000 Euros was transferred from Andi Boni to the account no. 40000435104 to Intesa Sanpaolo in the name of Albina & Arben, with the description "Instalment payment for the purchase of two apartments No. 7897 repertory, 4683 collection, date 16.12.2016"..

On 15.02.2017, account no. 40000435104 to Intesa Sanpaolo on behalf of Albina & Arben, credited from the account AL390111082004190011001615 Boni Andi Ylli, in the amount of 117,480 Euros, with the description "Transfer of funds according to the contract of transfer of property rights, No. 7897 repertory 4683 collection, date 16.12.201 6 "

The total amount paid is 170,480 euros or 14,000 euros less than the price set in the contract.

As per above it results, 3 contracts concluded within a period of 2 weeks, starting from 02.12.2016, 16.12.2016, with the same object of sale and with a significant difference in the value of the sale of 105,000 Euro difference.

Asked on 20.04.2023, the citizen Andi Boni stated that he is a partner of the company DGA Llc, which he initially founded with the citizens Gentian Skënderaj and Viola Begaj, who is the sister of the citizen Andi Boni and married to the citizen Helidon Begaj. Subsequently, Gentian and Viola have donated their quotas. He declares that initially he and his wife lived free of charge, in the apartment of the citizen Leonard Kuçi, who had let it to the brother of Andi's wife, and later, in 2021, he bought the apartment in which he lives with his family in the amount of 73 000 euros, part of which he paid from a gift given to him by his wife's parents (26,000 euros), who themselves live in Kosovo, in a social housing, while for the rest of the money he got a loan from Fibank.

He also declares that he bought two more houses, from 2016 or 2017, in Selitë, in a building that was built, but which according to him has not been completed even today, as it lacks an elevator, the building built by the Sheron company. According to him, it was the citizen Flamur's nephew, the citizen Eri Shena who introduced him to Flamur and the latter showed him the apartments that were free for sale. Specifically, he states: ... Among them were two apartments on the fifth floor, the top floor of the building, which were for sale. The idea was that with the purchase of the apartments, the terrace would also be used, and the price for the apartments was about one thousand euros/m<sup>2</sup>, while for the terrace, he does not remember what was the price, but they were amountmed up in a general value, since it was not specifically noted in the contract the use of the terrace too. In the conversations with Flamur, he was offered the purchase of two apartments taking into account the use of the terrace at a value of around 260,000-280,000 euros, as at the moment he does not remember exactly, but it has been reflected. He then went to a notary who has an office in the block, next to the BKT bank, he does not remember the name, as Flamur told him in which notary the papers were to be drawn up. Flamur clarified that the apartments that he owned as a company had been sold and that these apartments that Andi showed interest in buying belonged to an investor, one of the partners. There he found out when he signed the contract, where, in addition to Sharon, the name of another person appeared, a woman whom he did not know and he did not even see present at the notary. There, when he received the contract, he realized that the person appearing in the contract, different from Sheron, was the investor who owned the apartments he was going to buy. They also talked with Flamur about making the payment and how it would be done, and the contract stipulated that he would initially pay about 50,000 euros, he does not remember the exact amount, and the rest would be paid from the loan he would receive. He spoke in advance with the bank about getting a loan, specifically with NBG bank. NBG Bank made an assessment of the apartments and the preliminary assessment that the bank made based on the floor plan covered the difference of around 210,000-230,000 euros, but when the bank's representative came to the site and physically saw the apartments, he no longer derived the value they had referred to the bank. For this very reason, Andy and his wife took out a loan from NBG, in the amount of 130,000-140,000 euros. He paid the first installment a few days

later, after concluding the contract, to the account number at Intesa San Paolo Bank, of the person whose name appeared in the contract, of the partner of the Sheron company. He also paid the rest that was taken from the loan, i.e. around one hundred thousand euros. He would cover the rest of the value of the apartment himself. With the person who sold the apartments, they verbally agreed on this part that he would pay when the mortgage was issued, but he did not pay because the mortgage was not issued. He currently does not use these apartments, and does not have their keys. He went for the last time, about two or three months ago, and they are uninhabitable. He met Flamur three months ago and told him that the company has paid its liabilities to the state and they will allow ALUIZNI for the mortgage. He did not make any type of investment in the apartments above. Andi claims that he spoke on the phone with Eri and he was accompanied by a representative of the company, the guard, I don't know who, who opened the door for him and saw the apartments for the last time, about 6-7 months ago.

According to Andy, his wife has seen the apartments and for the last time, it may have been about a year ago. He claims that he has never communicated by phone or physically with the person who signed the contract for the sale of the apartments, and he does not even know his face. He claims that he went to the notary once, twice at the most, and they also brought there the evaluation report issued by the bank.

He claims that he does not know the citizens Klodian Zoto, Mirel or Klodian Mërtiri, Stela Gugallja, Arenc Myrtezani, Loran Dusha and he has never met them. With the company Integrated Energy BV shpk, he admits that he has performed a job....he has made an offer for the performance of a job, specifically street lighting, pole installation, for the entrance to the landfill in Sharre...in an amount of about one million ALL. An engineer at the landfill, at that time there was a friend of his from Tepelena, named Enid Dine, and Enid had suggested the name of Andi's company, the company IE BV SPV... He signed the contract at some offices in the block, at Sky Tower... According to Andi, part of the amount he paid at the beginning, for the apartments, of 50,000 euros, not all of this amount, but a part of it, he withdrew it from the DGA company and according to him, it was reflected in documents of the company DGA.

Asked on 20.04.2023, the citizen Flamur Shena, stated differently from the citizen Andi Boni regarding their acquaintance, as he claims to have met this citizen only once, in the block because Albina told him that she would make a sale and needed Flamur's signature. Albina directed him to go to the notary Majlinda Demollari. According to Flamur: ... The buyer has absolutely never shown any interest in any other property in that building, and has never contacted Flamur before. For the first time he saw his name on the contract he had signed, and realized that he was from Tepelena and that he knew his family. Regarding the building that the citizen Andi Boni would buy, he explains that he remembers that the building was in the first building, one or two apartments, he does not know the price. He claims that in order not to spoil the agreement, he noted the name of the company (in the contract), since he had no ownership rights. The first corpus, he declares, is managed by the residents themselves. After attaching the notarial statement for the sale of the building from Albina Mançka to the buyer Andi Boni, he declares that he has not seen him anymore, but he does not know the other residents and he does not know who lives there.

Asked on 20.04.2023, the citizen Mimoza Shena stated that: in the knowledge of Mimoza, Albina sold her apartments and Mimoza as a company signed that it recognizes Albina as the sole owner and agrees with the action she is taking. Currently, to her knowledge, these two buildings are inhabited, but she does not know fully or partially.... As a society, they finished the works on these two buildings in 2011, and there may be small things left which were made in the following years, but as a construction it was completed in that period. Elevators were not installed in these buildings, as they were not very populated. As a company, they have sold several apartments in these buildings, to her knowledge, but still have unsold assets. Both buildings are functional, as there are people living in them, so there are families.

On 20.04.2023, the citizen Dorina Boni, the wife of the citizen Andi Boni, was questioned, who stated that: she is currently employed as a manager at her husband's company. ... With her husband, they have a 2+1 house which is located at the address where she lives. ... they bought it a year and a few months ago, around December 2021 or January 2022. ... 72,000 euros, the source of financing was part of a donation she received from her family, more precisely, her brother gave her about 26,000 euros. While the rest was taken on credit, around 50-60 thousand euros. They got the loan from FiBank..... Regarding the purchase of this apartment, they had been looking for some time, about a year or more, maybe even two years. Before buying this house, they lived in Vasil Shanto, by rent, in a building located near Hotel Diplomat, "Jusuf Vrioni" street. They lived on rent from 2015 until the moment of purchasing this property.

...have invested in another property where Andi has booked above the "Komuna e Parisit" road. He booked two apartments while they were paying the rent. In her knowledge, she knows that she has bought, but there is something pending, mortgage issue, the building has not finished yet, Andi knows better. Regarding the amount paid, there is no information. I don't know who he bought it from. I know that they paid something over 100,000 euros, but it did not reach the correct value that was in the contract. I don't know why it wasn't completed as a job, maybe for non-payment of full value. The source of financing was the profits from the business, but I don't know exactly because she was never part of the discussion. Dorina has never seen the apartments, never been inside, as she didn't even like the area. When Andy invested, she didn't make any question. She declares this about the two apartments. There are no keys to these apartments, she thinks Andi doesn't either. No one lives in these two apartments, no one is believed to live. As an object, it is closed, but they have never invested any money for its furnishing.

Dorina has never discussed with Andi to get the money back for the payment she made. She doesn't know that they have got loans for these two apartments. Asked why they wanted to buy a new apartment in 2021 while they had invested in the two apartments above, Dorina explained that she did not agree with the investment, she told Andi why did he invest in these facilities that have problems, and I know that something has been suspended as a process. She doesn't know who they bought the apartment from and she doesn't know the investor who built the building.

From the examination of the telephone of the citizen Andi Boni, documented in the examination report dated 20.04.2023, telephone no. 067 200 25 25, it turns out that this the citizen had a communication with phone number 069 52 81 052 with the name "Sweety" on 21.08.2018, where according to the context of the conversation, Andi is looking for an apartment for rent in the Selita area. He contacted a real estate agency, who gave him a price of 320 euros. Then, the contact with the mobile number "0695281052" with the name "Sweety", says that it is too expensive and sends a screenshot "House for sale", date 05.08.2018 at 16:15" and the data of this photo , "Apartment 100 m2, 2+1, 4th floor in an 8-storey building, new construction, completed at the same time.... contact 0685158730".

On 21.11.2021, at 14:42, it turns out that the citizen Andi Boni sent him 6 photos with a view of an area, and then sent him a message with the content "Apartment 2+1, for sale in Selitë for 69,000 euros, 84.15 m2, with mortgage, new building with elevator". According to the context of the conversation, Andi is looking to buy an apartment. Also, from several phone conversations conducted with the mobile number "+355694088450", unregistered, but introducing himself as Kristi from "Future Home". The conversation took place on 12.11.2021, where Andi expressed his interest in purchasing an apartment in the area of "Vasil Shanto, Lulishte 1 Maji, Komuna (meaning the area of Komuna e Parisit), Botanical Garden-not the mosque, Institute of Hygiene, Electrical Market". The real estate agent, named Kristi, asks him to leave a contact and will be interested by checking into the system.

So it turns out that the citizen Andi Boni, although he received a loan for the purchase of two apartments from the citizen Albina Mançka, he still continues to look for a house for rent to live in.

### ***The contractual relations of the citizen Andi Boni with the concessionary companies.***

From the investigations, it was found that the citizen Andi Boni, in fact, had a contractual relationship with the company IEVB SPV. This is how it resulted from the data obtained from the computer expertise of the computers seized from the citizen Klodian Zoto, that with the email dated 30.04.2018, at 15.52, the citizen Denisa Tollkuçi sent an email to the citizens Julia Muça and Merila Luga with the title "IEBV SPV-DGA Road lighting contract", which was saved by Klodian Zoto in the folder klodianszoto@yahoo.com.ost and CC Stela Gugallja, Klodian Zoto and Arjola Kodra, with attachment "IEBV SPV-DGA Subcontracting Rev 01.docx." Specifically, this is a subcontract with the object "Supply and installation of street lighting, Sharre Landfill, Tirana", from 2018, where the contractor is the company "Integrated Energy BV SPV", and the subcontractor is empty. On 30.04.2018, at 3:53 p.m., the citizen Denisa Tollkuçi sends to the citizens Marjola Hodaj, Ilirjan Priftaj and Rajmond Braja an email entitled "Contract IEBV SPV-DGA Street Lighting". On 01.05.2018, at 1:28 p.m., Ilirjan Priftaj replied to this email, making his own comments on the contract. In the column of the contractor, it is noted, in addition to Integrated Energy BV SPV. s.p.k. and D.G.A. Llc, with representative, the citizen Andi Boni.

The above is actually confirmed by the data received from the tax authorities, where according to the purchase books, reviewed by the Cats system, it turns out that the company ITS has declared a purchase from the company D.G.A. Llc, according to the invoice with serial number 38894250, dated 12.01.2017, in the amount of 2,200,000 ALL.

Also, the company Integrated Energy BV SPV, on 05.09.2018, according to invoice no. serial number 57563895, has declared a purchase from the company DGA Llc, in the amount of ALL 1,416,900.

Repayment of the loan that the citizen Andi Boni received for the two apartments above, from the citizen Helidon Begaj

Given the above facts, as well as the fact that the citizen Andi Boni declares that he received a loan from NGB for the purchase of the above apartments, that the citizen Andi Boni and his family have continued to live on rent even though he bought the apartments, that has bought another apartment in which he lives, that the citizen Flamur Shena claims that he has not been met by the citizen Andi Boni for the sale of the above two apartments, before the fact that the citizen Dorina does not know that a loan was taken for the purchase of the apartments, were carried out investigations into the solvency of the citizen Andi Boni and the source of the money that was used to purchase the apartment above.

From the investigation, it turned out that on 19.01.2017, in front of the notary Edlira Malaj, a loan contract with no. 226 repertory, and 60 collection, between NGB Bank as lender and Andi Boni and Dorina Qarkaxhija as borrowers and Liri and Irfan Begaj as Guarantor (parents of the citizen Helidon Begaj), for obtaining a loan of 132,000 Euros, which, according to Annex A of contract, will last for 25 years and is aimed at the purchase of two apartments located in Selitë, Tirana, for which the borrowers have paid 53,000 Euros themselves. The disbursement of the loan will be made in two installments, where 90% of the loan will be disbursed immediately and the remaining 10% will be disbursed, after the registration of the lending facilities in ZVRPP on behalf of the borrowers and their blocking as "first level mortgage", in favor of the bank. According to Annex B of the contract, an apartment with a surface area of 123.82 m<sup>2</sup>,

with an address in Tirana, with property number 4/90+1-2, cadastral area 8270, owned by Liri Begaj, is offered as a guarantee. The loan disbursement of 118,000 Euros was transferred to the Albina & Arben account on 15.02.2017.

In the income analysis, in the loan documents from the NBG bank, it turns out that the citizens Andi Boni and Dorina Qarkaxhija have presented large amounts of income, which do not actually match the data administered by the tax authorities. Also, from an analysis made regarding the profits of the company DGA, where the citizen Andi Boni is a partner, it results that this company for the years 2014, 2015, 2017 has not distributed dividends, casting doubt on the income that the citizen Andi Boni claims to have had, to pay even the first installment of the purchase of the "bought" apartments, to the citizen Albina Mançka or even the repayment of the installments of the loan taken for this purpose. In fact, from the examination of the bank accounts, it is found that the citizen Andi Boni does not pay the loan installments himself, but it turns out that a total of 19,167 Euros were paid to repay the loan, from some other the citizens such as Helidon Begaj, Helidon Janina, Cane Jahaj and Bruno Zogasi.

It is observed that the loan that the citizen Andi Boni received as above, for the repayment of the price set for the purchase of the apartments sold by the citizen Albina Mançka, is paid off ahead of time, specifically on 15.10.2021, when the bank account related to this loan was credited with the amount of 106,740 Euros, by transfer with the description "Andi Ylli Boni/Total loan repayment for Andi Ylli Boni, date 19.01.2017". This amount of money, which was used to pay off the above loan, turns out to have been derived from the citizen Helidon Begaj, who sent the amount of 106,790 Euros to ABI Bank on 15.10.2021 through the "SWIFT" payment platform. from the account number AL1721511134EUR1000012370700, towards Andi Boni's Euro account with the description "Total loan repayment for Andi Boni, Contract date 19.01.2017".

For the repayment of the above loan, the citizen Helidon Begaj also received a loan himself. Thus it turns out that, initially on 16.02.2019, he signed a bank loan contract no. 457 repertory, 182 collection with Creditor First Bank of Investments Albania and having as co-borrower the citizen Viola Begaj (Sister of Andi Boni), Irfan Begaj, Liri Begaj and the company "Ilir -B-07", with tax number K31505110W (with sole partner and administrator Liri Begaj) with the purpose of granting a loan in the amount of 215,000 Euros, with the purpose of "To completely close the liabilities of the borrowers to the American Investment Bank (former NBG), derived from the mortgage loan, as well as for the construction of a 2-storey villa", with a monthly installment of 733.07 Euro per month.....

On 28.09.2021, a loan agreement (additional loan agreement annex) was concluded between the borrower Helidon Begaj, the above co-borrowers and FiBank as lender, in which the article 1 was amended, in which the bank grants the borrower a loan in the amount of 150,000 Euro, bringing the total amount of the loan to 342,277.69 Euros, with the purpose of using this amount "For the complete closure of the obligation to ABI Bank sha and the furnishing of the Villa, for a period of 271 months, with a monthly installment of 2,083 Euros. For this loan is placed under mortgage also the apartment with property number 4/90+1-2m Cadastral area 8270, owned by Liri Begaj, which was previously placed under mortgage for the loan of Andi Boni. Regarding the construction of the villa, for which it is received the loan, among other things, an enterprise contract 2091 repertory, 886 collection/3, dated 27.07.2017, signed in front of the notary Alket Mançka (brother of the citizen Albina Mançka), with entrepreneurial party "Mississippi" shpk, was presented to FiBank, and to the investor Liri Begaj, with the object of building an individual building, according to the provisions of the development permit, on the land located in Mullet, Petrelë, cadastral area 2735, no. property 29/288, size 1582 m2, agreed for the price of 38,800 lek per m2, for construction.

So, the above loan, with the borrower the citizen Helidon Begaj, initiated with the contract dated 16.02.2019 as described above, in a part of it, is to repay the loan that the citizen Andi Boni had received for the purchase of two apartments of the citizen Albina Mancka. Specifically, it turns out that on 15.10.2021 the loan received by the citizen Andi Boni for the purchase of apartments as above was repaid from the loan received by the citizen Helidon Begaj.

The relations between the citizen Helidon Begaj and the citizens Klodian Zoto and Mirel Mërtiri

Regarding the above, investigations have been carried out related to the citizen Helidon Begaj. It turned out that this citizen, in the period from 04.08.2015 to 22.02.2022, was in the position of general secretary in Rrogozhina Municipality and also held other positions at AKBN in the period 2012-2015 and 2011-2012.

The citizen Helidon Begaj is the owner of 100% of the shares of the company "ALBANO" shpk, with tax number K02701002K, after the purchase of the shares of this company, in August 2020. This company turns out to have relations with the company "Integrated Energy BV SPV" shpk with tax number L72031013B. This relation is noted in the issuance of the invoices, according to which the company "ALBANO" shpk received ALL 73 470 001 from the company "Integrated Energy BV SPV" shpk for the period March 2022 - February 2023.

The citizen Helidon Begaj, turns out to be acquainted with the citizen Klodian Zoto, and this fact also results from the email communications of these two, extracted from the data of the expertise of the computers seized from the citizen Klodian Zoto, which appear in fact that on 04.06.2014, where both of these citizens communicate with each other with the emails helidonbegaj@yahoo.com and klodianszoto@yahoo.com. The communications are also evident in 2015, on 08.10.2015, Klodian Zoto sends the citizen Helidon Begaj an email titled "Council Decision". In some of the 2016 emails exchanged between the citizens Klodian Zoto and Helidon Begaj, at the time he was secretary general in the Rrogozhine Municipality, there are communications related to a procurement procedure, as a result of which it was concluded on 18.04.2016, contract with No. 2414/1 Prot., between the Ministry of Environment represented by the citizen Lefter Koka and JV "ITS Shpk & Shijaku & Zenit Ambiente", represented by the citizen Klodian Zoto, by special Power of Attorney No. 1914 Repertory and No. 566 collection, dated 18.03.2016 (according to this power of attorney, Shijaku Shpk and Zenit Ambiente Shpk have appointed ITS Shpk, with administrator Klodian Zoto to represent them in the entire procurement procedure, maintain relations with CA until the conclusion of the contract, including the defect warranty period). In the contract, it is described that the Contractor will obtain a permit from the Rrogozhina Municipality for the construction and the start of the construction site in the site. The total value paid for this work/service is in the amount of ALL 121,474,266.

Also, it is evident that, the citizen Andi Boni, in order to purchase the apartment where he currently lives, signed a contract for the purchase of real estate on 10.12.2021, with no. 2781 repertory 1456 collection, between Dario Noti, in the capacity of the seller and Andi Boni in the capacity of the buyer, for the apartment with area 71.5 m<sup>2</sup>, with property number 3/233+1-10, cadastral area 8160, with address Tirana, Rr. Mihal Grameno, for the price of 73,000 Euros, which will be paid in 3 installments, where: the first installment, 3000 Euros, has been paid upon the signing of contract no. 2713 repertory 1405 collection dated 27.11.2021; the second installment, in the amount of 17,000 Euros, will be paid with the signing of this contract, through the notary's account in FiBank, with the transfer of ownership and the equipment with the ownership certificate in the name of the purchasing party; the third installment in the amount of 53,000 Euros will be paid through a bank loan approved and disbursed by FiBank, which will go to the notary's account in this bank. On 29.12.2021, a bank loan contract with

no. 3748 repertory and 1298 collection between FiBank as lender and Andi Ylli Boni and Dorina Halim Boni, as borrowers for the amount of 53,000 Euros, for the purchase of an apartment which will be paid in 240 monthly installments, which will be disbursed to the borrower's account, no. AL 4320501031 EUR 1000015941001. In the bank account of the citizen Andi Boni, near Fibank, with no. AL4320501031EUR 1000015941001, it is established that on 05.07.2021, the amount of 22,000 Euro cash was poured, without description (it is not described who poured it); on 08.07.2021, 10,000 Euro cash is deposited, without description (it is not described who deposited it). On 13.12.2021, 17,000 Euro cash is transferred from this account, with the description "Transfer according to the sales contract no. 2781 repertory, 1456 collection dated 10.12.2021/Second installment".

On 28.01.2022, the amount of 53,000 Euros is paid, disbursement of the loan, which is transferred to the notary Marsela Elmazaj. Starting from 09.03.2022 to 11.04.2023, 4,279 Euros were deposited into this account, for the payment of the monthly installments of the loan, which are in the amount of 183 Euros per month.

Conclusion:

Currently, the building built by the Sheron company is registered and the apartments belonging to the citizen Albina Mançka are also registered, but in the name of the company Sheron LLC, as of 14.10.2020. Specifically, it results that, in section 1, the following were registered:

Property Apartment cadastral area 3292, property no. 65/211/ND+1-21, total area 108.7 m<sup>2</sup>, with the note that is placed - legal mortgage in favor of the land owners until the implementation of the exchange contract, Property Apartment cadastral area 3292, property no. 65/211/ND+1-22, total area 138.3 m<sup>2</sup>, with the note that a legal mortgage is placed in favor of the land owners until the exchange contract is executed; Property Apartment cadastral area 3292, property no. 65/211/ND+1-23, total area 157.8 m<sup>2</sup>, with the note that a legal mortgage is placed in favor of the land owners until the exchange contract is executed.

Also, from the inspection carried out during this investigation, in April 2023, it was found that the building in question is built and habitable, as families were found living in it. According to the above, from the totality of the administered data, it results that a reasonable suspicion is formed, based on the evidence, that the sale to the citizen Andi Boni is a fictitious sale, carried out with the purpose of circulating and justifying the amounts of money, which are not justified, with legal income of the citizens Arben Ahmetaj and Albina Mançka, that until now there is a reasonable suspicion and based on evidence that they are illegal benefits given in the form of bribery, by the citizens Klodian Zoto and Mirel Mërtiri. This conclusion is based on the fact that:

In the derivative, from the total of 170,480 euros, which the citizen Andi Boni paid for the purchase of two apartments sold by the citizen Albina Mançka (changed visibly and senselessly from the value of 280,000 euros), was paid by the citizen Helidon Begaj, on 15.10.2021, the amount of 106,740 euros (as a derivative of a loan taken from the citizen Helidon) and the rest from citizen Helidon, etc., but never from citizen Andi Boni. The vast majority of the above amount was paid by the citizen Helidon in 2021, just one year ago, after the citizen Helidon benefited from the company IEBV SPV Llc, the total amount of 73 470 001 ALL, as a result of contractual relations between his company Albano Llc and IEBV SPV Llc and the suspicious involvement of the citizen Helidon in the procurement procedure of 2016, where the winner, among others, is precisely the company ITS Llc". The citizen Andi Boni was paid by the company Integrated Technology Services Llc, money transferred to the company from his DGA, according to the invoice dated 12.01.2017, in the amount of 2,200,000 ALL and from the company Integrated Energy BV SPV, dated 05.09.2018, in the amount of 1,416,900 ALL.

- the citizen Andi Boni has bought another residential house and in the meantime, during this time, until the purchase of the house where he currently lives, different from the one ordered from the citizen Albina Mançka, while he lived on rent; In the meantime, he has not made any attempt to sell these properties or to go and live there or to revoke their purchase;  
The contradictions in statements, with the citizen Flamur Shena, about how he came into contact with the purchase of these assets, etc.;

Under these conditions, it is estimated that:

The total of 170,480 euros, that the citizen Andi Boni paid on 19.12.2016, 01.02.2017 and 15.02.2017, to the citizens Arben and Albina (see that the payment was made to the joint account of these citizens), is the product of the criminal activity of corruption, hidden in the form of a value given for the sale of the apartment (the amount of 30,000 euros, paid on 19.12.2016 and the amount of 140,480 euros, paid in February 2017), a sale that is actually fictitious, derived from the citizen Klodian Zoto through the citizen Helidon Begaj.

The total amount paid is 170,480 euros

For this reason, it is estimated that the person under investigation, Arben Ahmetaj, has committed the criminal offense of "Passive corruption of high state officials or local elected officials" provided for by Article 260 of the Criminal Code, after indirectly receiving the amount of 170,480 euros by the citizens Klodian Zoto and Mirel Mërtiri, in the exercise of his function as Minister of MZHETS and Minister of Finance, in the successful conclusion of concession procedures by these citizens and the companies controlled by them.

Also, it has been proven that on 01.04.2016, the Ministry of Environment announced the winner in the procurement with "Shkumbin River estuary cleaning plant and requalification of the Vilë Bashtovë Rrogozhine coastline" Joint Venture (JV) "Integrated Technologie Services Shpk & Shijaku & Zenit Ambiente", with an economic offer of ALL 101,240,160 excluding VAT. The total value paid to this association of operators is in the amount of 121,474,266 ALL, of which 6,073,713 ALL is kept as a 5% guarantee. The payments were made from 08.06.2016 to 02.12.2016, and exactly in this month, a first payment was made by the citizen Andi Boni to the citizens Albina Mançka and Arben Ahmetaj.

Also, there is a suspicion that the citizen Arben Ahmetaj, in relation to the benefit of the amount of money as profited from the "sale" of two apartments in the direction of the citizen Andi Boni, has also conamounded.....

The name of the citizen Sokol Meqemeja appears again, which turns out to be a well-known name throughout this submission and recognition of the citizens Klodian Zoto and Mirel Mërtiri (knowledge and professional cooperation as well), since among other things he has been identified as one of the persons involved in the creation of the Building Construction & Green Energy company, which turned out to have submitted the proposal for the acquisition of the Fieri incinerator and also benefited from the bonus of 10 points. From the verification of the books of purchase and sale declared in the tax authority, the company does not appear to have exercised commercial activity.

By the minutes of the documentation review, dated 23.05.2023, it results that by the Decision of the assembly of the sole partner Sokol Meqemeja, of the company "Frigo Food" Shpk, with Tax number "J91501001C", dated 05.05.2018, the granting of the loan for the citizen Sonila Goxha in the amount of 140,000 Euros. The citizen Sonila Goxhaj, turns out to have two children from the relationship she has with the citizen Sokol Meqemeja. With the loan contract, with No. Repertory 2279 and collection No. 738, dated 28.05.2018, signed before the notary Fatmir Laçej, between the parties Sonila Goxha and Faqjon Xhaferraj, as administrator of the



company "Frigo Food Shpk", it turns out that the latter lends to the citizen Sonila, the amount of 140,000 euros.

In the following, it results that with the enterprise contract no. 1601 repertory, no. 373 collection, dated 03.07.2018, before the notary Donika Gjini, where the entrepreneur "Sheron shpk" is also a party, represented by Mimoza Shena, the citizen Albina Mançka sells to the citizen Sonila Goxha, the apartment located on the fifth floor, with an area of 178.68 m<sup>2</sup>, of which 11.3 m<sup>2</sup> is common area and garage 1 on the left, with area of 21 m<sup>2</sup>, in the amount of 140,000 euros (apartment for which the contract was initially signed with the citizen Besmir Prifti). Payment will be made at the time of signing the contract via bank transfer.

On 11.07.2018, the account no. 40000435104, to Intesa Sanpaolo in the name of Albina & Arben, credited with 140,000 Euros by transfer from account AL42202110370000004302533282, Sonila with the description "Transfers according to order contract no. 1601 repertory, no. 373 collection".

According to the statement of the citizen Sonila Goxha, dated 20.04.2023, the amount borrowed from the company "Frigofood shpk" owned by the citizen Sokol Meqemeja has not yet been paid back.

From the analysis of the bank diary of the company "Frigo Food", for the year 2018, it is found that the payments made by this company to the citizen Sonila Goxha, in the bank account with No. 950952, for the FrigoFood customer, with account No. AL79202110370000000290950952, are reflected in Euro currency, for the period 01.05.2018 - 31.05.2018, reflecting the transfers made to the citizen Sonila Goxha, a total of 6 transfers, in a total amount of 140,000 euros.

After the citizen Sonila Goxhaj was amountmoned to be questioned at the prosecutor's office, it was found that the bank diary of the company "Frigo Food", for the year 2023, reflects a payment made by the citizen Sonila Goxha on behalf of FrigoFood, period 01.04.2023 - 09.05.2023, where a bank transaction results from the account with No. AL79202110370000000290950952, in the amount of ALL 4,000,000, dated 08.05.2023, as repayment of the loan. By the letter no. 7423 Prot., dated 24.05.2023, the company Frigo Food Shpk makes available to us the analysis of the actions in the account, with the description of short-term loans for the year 2018, 2019, 2020, 2021, 2022 and for the year 2023, which also reflects the return of the value of 4,000,000 ALL from the citizen Sonila Goxha on 09.05.2023.

Asked on 20.04.2023, the citizen Sonila Goxhaj stated that she works in the company Frigo Food Shpk and Food Process Shpk, in the position of manager for purchases and sales. She has known the citizen Albina Mançka for over twenty years, because of the company they have and they have children at the same age.

In relation to the enterprise contract no. 1601 Repertory, no. 373 Collection, dated 03.07.2018, between the investor party, the citizen Albina Mançka and the company "Sheron" Shpk, for the purchase of the 178.68M<sup>2</sup> apartment, on the fifth floor and a garage with an area of 21 m<sup>2</sup>, explains that she started this relation in a conversation with Albina several years ago.

She does not remember the exact time, but she remembers that it was the period in which she had started making the investment and the construction had started. At that time, Sonila was interested in getting a house for her mother and sister, for the reason that the mother lives in an old apartment... while the sister is married with two children, one of the children has problems. Sonila's sister's name is Zana Çoba,...Sonila thought that this apartment would be a good accommodation for her mother and her sister's family, since her sister's family could not afford to buy an apartment. At this time, the sister's family lived in the Komuna e Parisit, in a house

of theirs, in the Kika I Complex, an apartment that they still own today. But this apartment is 2+1, with a bathroom, and Sonila thought that the sister should get an extension and the mother should also live with the sister.

According to Sonila, she decided that the mother should live with her sister and not with Sonila, after she had talked with her sister and she wanted this solution. Sonila asked Albina about a three-room apartment, related to the problem she explained above, and they agreed on the described apartment for the total price of 140,000 Euros, approximately 800 Euros m<sup>2</sup>.... Based on what they agreed with Albina, it is 179 m<sup>2</sup> including common area and garage.

She declares that she went to the building herself, if there was any new development, a few months ago, but she doesn't know when was it.... The building ... doesn't even have a guard and it only had a plywood door. She saw this situation the last time she went, as she does not remember the first time. She has found that in this building, it seems like no one lives there, except for two or three families. Sonila claims to have the keys to the apartment she ordered. She does not know how to explain why her sister did not sign the contract with Albina, since the apartment was being ordered for her, but Sonila signed it herself.

She declares that she made the payment in an installment of 140,000 Euros,...., the income was provided by the company "Frigo Food" shpk, with administrator Fatjon Xhaferraj, in the form of a loan for a period of about 3-4 years, without interest.. .. Sonila has not returned any funds of the loan, because she cannot afford to pay it. But she owes this loan to this company shpk, which is owned by the father of her children, whose name is Sokol Meqemeja. So the loan was approved by the father of her children, the citizen Sokol Meqemeja.

...At the time when the contract was signed and the payment was made, the apartment had not yet been built.

Currently, the apartment is in the final stage of construction, but it is in a bad condition, because it has not been maintained since Sonila does not fully own it. But this situation is for the whole building, because there is a conflict between the owners of the land, whom she does not know, and the builder, whom she does not know either, a conflict which she found out about the existence of Albina. As far as Sonila knows, they have a conflict because the owner of the land has passed away and this is where the conflicts with the builder started. Sonila currently has the keys but she doesn't go there at all.

On the floor where she bought the apartment, she claims that there are three apartments, one that she bought and two others on the top floor. The building is not finished yet, as the elevator has not been installed and the stairs are in poor condition. Sonila has the key and a ruin that is unusable. She does not know about the registration of this apartment and knows to say that there is nothing in her name..

She knows the citizen Arben Ahmetaj, as he was her friend's ex-husband and they met on family occasions like holidays, birthdays, etc. Regarding the relationship for the apartment, there was never any communication with Arben, but only with Albina.

She has not married the citizen Sokol Meqemeja, but they have been living together for twenty or so years and from this relationship they have two children, daughters... aged 24 years old and... 16 years old... The properties are available only of her partner Sokol,...

Asked on 20.04.2023, the citizen Zana Çoba stated that ... The apartment she lives in is co-owned by her and her husband.... They bought it in 2007....

Currently, this apartment, in which they live, is 2+1 and Zana lives with her husband and her two children, aged 24 and 19... due to the condition of Zana's daughter, who due to epileptic

seizures, suffered physical injuries, Zana's sister, the citizen Sonila Goxha, wanted to help her because of the girl's health condition. Her sister, Sonila, said that she wanted to make a room lined with rubber where Zana's daughter would stay and not be hurt if she crashed due to epileptic seizures. The conversation about this issue with her sister started about four or five years ago. Sonila told her that a friend of hers, Albina Mançka, had an apartment, which her sister wanted to get for Zana, as it was bigger and in this way they could create a separate space for the girl, to cover the walls with rubber so that the girl would not be hurt. Zana and the other members of her family would live in this house.

Zana was not in the area personally, but she saw it on video, after her sister showed it to her.

She does not remember how much costs the apartment her sister bought. I know that I gave her money for the purchase of the apartment... Zana herself never went or lived there, she only saw it on video. The reason why she did not live in that apartment is the fact that the apartment is uninhabitable. The apartment is built up to the stage of the walls, it has the tiles but there was a lot of humidity. There were windows, there were doors. The keys have not been handed over.

... she doesn't remember how many square meters is the apartment that Sonila bought for Zana.... Her sister was going to give her this apartment but she hasn't given it to her until today because it's not ready, the works haven't been completed. I don't know why the contract for the purchase of the apartment was not signed in Zana's name, she believes that her sister took the keys and I don't know if there is a garage in the same building where the apartment is located, I don't know if her sister also bought her a garage. She knows Albina because of her sister, Sonila, ...but he himself has no relation with her. She never talked to Albina about the apartment.

The citizen Sokol Çoba was also asked on 23.06.2023, who stated that he is aware that Sonila has reserved an apartment for his family, but he has not seen it, he is not interested in seeing it. According to him, Sonila had previously discussed the purchase of this apartment. I don't know many details about the apartment, but he claims to have seen it in a video that it is three rooms and a kitchen, on the fifth or sixth floor, I don't know the exact floor, he has never been there. Regarding the garage, it is not known. I do not know the reason why the contract was not concluded in their name.

The investigations were carried out in relation to the assets owned by the citizen Sokol Çoba and it resulted from the acts administered by ASHK, that, on his behalf but also the other co-owners Mirela, Anila, Artan, Albert, Rajmonda, Lule, Shpresa, Vjollca, Shpëtim results registered on 27.02.2014, in cadastral area 8270, property type apartment, with property no. 4/11+2-19. area 88.5 m<sup>2</sup>, Abdyl Frashëri street, building 16, interior 2, apt. 19; in the name of the citizens Zana and Sokol Çoba is registered in cadastral area 8270, property type apartment, no. of property 8/394+2-32, with sip. 102.6 m<sup>2</sup>, Komuna e Parisi street, room 2. apt. 32. It also results that with the contract no. 1809 repertory, no. 273 collection, dated 24.04.2007, the citizen Sokol Çoba sold to the citizen Enver Halili, the property located in the cadastral area 8150, with property no. 8/268+4-59, volume 13, page 126, located in Ali Demi neighborhood, pall. 165, interior 4, apt. 59, floor 5, apartment with area 52.9 m<sup>2</sup>, in the value of 3,700,000 ALL, which was paid outside the notary's office.

Conclusion:

Currently, the building built by the Sheron company is registered and the apartments belonging to the citizen Albina Mançka are also registered, but in the name of the company Sheron Llc since 14.10.2020.

Actually, it results that in section 1, the following were registered:

The Property, Apartment cadastral area 3292, property no. 65/211/ND+1-21, total area 108.7 m<sup>2</sup>, with the note that a legal mortgage is placed in favor of the land owners until the exchange contract is executed, Property Apartment cadastral area 3292, property no. 65/211/ND+1-22, total area 138.3 m<sup>2</sup>, with the note that a legal mortgage is placed in favor of the land owners until the exchange contract is executed; Property Apartment cadastral area 3292, property no. 65/211/ND+1-23, total area 157.8 m<sup>2</sup>, with the note that a legal mortgage is placed in favor of the land owners until the exchange contract is executed.

Also, from the inspection carried out during this investigation, in April 2023, it was found that the building in question is built and habitable, as families were found living in it. According to the above, from the totality of the administered data, it results that a reasonable suspicion is formed, based on the evidence, that the sale to citizens Besmir Prifti and later Sonila Goxha, are "fictitious sales", carried out with the intention of circulating and justifying amounts of money, which are not justified by the legal income of citizens Arben Ahmetaj and Albina Mançka. The total amount of 270,000 euros, paid by citizen Besmir Prifti and Sonila Goxhaj, is suspected to be an illegal benefit received by citizen Arben Ahmetaj, in the form of bribery, in the context of exercising his function as a high official, Minister of MZHETS and Minister of Finance, during the granting of the above concession procedures. This money derives precisely from the company Integrated Technology Services Llc and from the citizen Sokol Meqemeja, part of the company Building Construction & Green Energy.

As per above, in relation to the citizen Besmir Prifti, it is evident that:

- The citizen Besmir Prifti, is a relative of the controllers of the companies that have benefited from the concessions and is an employee in these companies;
- The amount of money was derived from the company Integrated Technology Services;
- The duration of the loan between the company ITS and the citizen Besmir Prifti has been increased from five years to twenty-five years, but surprisingly, the following reflects the revocation of the sales contract, without any logical reason
- Regarding the revocation of the contract, the citizens Albina Mançka and Besmir Prifti give different reasons, placing the responsibility on each other.

As per above, in relation to the citizen Sonila Goxhaj, it is evident that:

- In derivatives, the amount of 140,000 euros, paid by the citizen Sonila Goxha, was actually paid by the citizen Sokol Meqemeja through the company Frigo Food Llc;
- The connections of the citizen Sokol Meqemeja with the company that benefited from the bonus for the Fier incinerator;
- The fact that the citizen Besmir Prifti, cousin of the citizen Mirel Mërtiri and an employee of the companies of the citizens Klodian Zoto and Mirel Mërtiri, was initially reflected as the buyer;
- The non-justification of the donation of 140,000 euros from the citizen Sonila to the citizen Zana (sister) for the purpose of purchasing an apartment, but the appearance of the citizen Sonila as a direct buyer with the justification that in the future it would be donated to Zana;
- The return of a part of the debt that the citizen Sonila claims to have towards the company Frigo Food Llc, precisely after the statement given to the prosecutor's office;
- the citizens Zana and Sokol Çoba's unknowledge about the existence of even a garage and their disinterest in the promised property;
- Non-use of the property by the citizens Çoba or Goxha regardless of the habitability of the building where this property is located, etc.

Also in the analysis of three payments made by citizens Andi Boni, Besmir Prifti, Sonila Goxhaj, it is noted that:

- a continuity of the actions of benefiting from the income from the sale of the apartments, in accordance with the timing of the concession procedures for the projects of Elbasan, Fier and Tirana, with the actions carried out by the citizen Arben Ahmetaj, in the exercise of his function, dealt with further above, as well as in accordance with the payments received by the concessionaire companies.
- From the citizen Andi Boni, on 19.12.2016 (30,000 euros), 01.02.2017 (23,000 euros), 15.02.2017 (117,480 euros), a total of 170,480 euros.
- From the citizen Besmir Prifti, the payments start four months later, namely on 01.06.2017 (30,000 euros), 15.09.2017 (50,000 euros), 19.01.2018 (50,000 euros), a total of 130,000 euros. From citizen Sonila Goxha, on 11.07.2018, a total of 140,000 euros.
- Payments are always made to the joint account of citizens Albina and Arben.

Under these conditions, it is estimated that there is a reasonable suspicion that the citizen Arben Ahmetaj has committed the criminal offense of "Passive corruption of high state officials or local elected officials" provided for by Article 260 of the Criminal Code, by receiving from the companies Integrated Technology Services Llc and from the citizen Sokol Meqemeja, the amount of 270,000 euros, as a bribe, in an indirect form. He received this illegal benefit precisely because of the actions performed as a high official, as Minister of Economic Development, Trade and Entrepreneurship and as Minister of Finance, during the development of concession procedures for the incinerators of Elbasan, Fier and Tirana.

Also, there is a suspicion that the citizen Arben Ahmetaj, in relation to the benefit of the amount of money, as benefited from the "sale" of the above apartment and garage, first in the direction of the citizen Besmir Prifti and then in the direction of the citizen Sonila Goxhaj, has also committed the criminal offense of "Laundering of the proceeds of a criminal offense or criminal activity", in cooperation with the citizen Albina Mançka, provided by article 287, letter "a", "b", and the second paragraph and article 25 of the Criminal Code.

Regarding the declaration of assets for the above three assets:

From the citizen Arben Ahmetaj, in the property declaration with index no. 00693 of 2016, "Periodic/annual declaration of private interests" submitted on 31.03.2017, the citizen Arben Ahmetaj declared in the column "Changes in assets and source of creation" regarding the account in the name of the partners A. Ahmetaj & A. Mançka to the Intesa bank, the addition of this account, among other things, as a result of the first installment of the sale of the apartment... referring precisely to the sales contract related to the citizen Andi Boni, in 2016. In the same statement, the citizen Albina Mançka has stated the following in the column "Declarable expenses - Confidential data": Sale of an apartment in the Selita investment. During 2015, only the payment of the first installment was made, in the amount of Euro 30,000, as provided for in the sales contract between the parties.

From the citizen Arben Ahmetaj, in the property declaration with index no. 00693 of 2017, "Periodic/annual declaration of private interests", submitted on 07.07.2017, citizen Arben Ahmetaj has declared in the column "Changes in assets and source of creation", regarding the account in joint name A. Ahmetaj & A. Mançka, at Intesa bank, the addition of this account, among others, as a result of: installments of the sale of two apartments, a contract concluded during 2016 and the first installment paid during that year... Referring to this statement, it is found that, the citizen Arben Ahmetaj has declared the other two installments received from the citizen Andi Boni, as a result of the 2016 contract and one installment received from Besmir Prifti, as a result of the 2017 contract. The citizen Albina Mançka, has declared in this statement in the column "Declarable expenses - Confidential data - Sale of apartment and garage in the

Selite Building. The sale contract dated 25.05.2017... Sold for a total value of 150,000 euros, to be paid in three installments, respectively 30 000, euro 90 000, euro 30 000. On 25.05.2017, no. 3203 repertory, no. 957 collection. So the citizen Albina Mançka declared the sale referring to the contract concluded with the citizen Besmir Prifti.

From the citizen Arben Ahmetaj in the property declaration with index no. 00693 of 2017, "Periodic/annual declaration of private interests" submitted on 30.03.2018 citizen Arben Ahmetaj has declared in the collectionumn "Changes in assets and source of creation" in relation to the account in the name of the partner A. Ahmetaj & A. Mançka to the Intesa bank, the addition of this account, among other things, as a result of: the installments of the sale of the project's apartments in the headquarters... Meanwhile, the citizen Albina Mançka in the collectionumn "Declarable expenses, confidential data" has declared: Sale of an apartment in Selite's investment. The first installment was paid during 2016 and the second installment of Euro 117,480 was made during 2017. The obligations of the contract were fully fulfilled during 2017. Sales contract no. 7879 repertory no. 4683 collection dated 16.12.2016. So, in relation to this statement, the citizen Albina Mançka refers to the sale of apartments to the citizen Andi Boni. Next, in the same, this citizen declares: Sale of an apartment in the investment of Selita.

The first two installments of this contract were paid during 2017 in the amount of 80,000 euros. The third installment of 50,000 euros was paid in 2018. Sales contract no. 3203 rap, no. 995 collection, date 05.05.2017. This contract was revoked and the full amount of 130,000 euros was returned to the buyer again during the first quarter of 2018 (exact declarations will be made during 2018). Revocation contract no. 403 repertory no. 499 collection, date 09.02.2018. So, in relation to this moment, the citizen Albina Mançka declares the sale made to the citizen Besmir Prifti.

From the citizen Arben Ahmetaj, in the property declaration with no. index 693 of 2018, "Periodic/annual declaration of private interests" submitted on 29.03.2019 citizen Arben Ahmetaj has declared in the "Changes in assets and source of creation" in relation to the account in the name of the partner A. Ahmetaj & A. Mançka to Intesa bank, the addition of this account, among others, as a result of: the sale of an apartment in Selitë. For more details, see p. 13...The citizen Albina Mançka, in the same statement in the "Declarable expenses - Confidential data" stated: Refund of payment in the amount of Euro 130,000, based on the revocation contract for the sale of apt. at the Headquarters. Part of the payment was received and declared in 2017, the last installment was received in 2018 and the entire contract amount was returned to the buyer during 2018. No. 499 rap no. 403 collection dated 09.02.2018. - So, in this statement, the citizen Albina Mançka declares the sale of the apartment, but not the garage, for the citizen Besmir Prifti, the receipt and return of the amount of money as a result of the revocation of the sales contract with this citizen.

Also, in the same statement, citizen Albina Mançka declares: Sale of apartment in Selitë, in the amount of 140,000 euros (one hundred and forty thousand). Payment received in full during 2018. No. 1601 rap no. 373 collection. In this statement, the citizen Albina Mançka refers to the sales contract with the citizen Sonila Goxhaj and the benefit of money from her.

According to the above, in relation to the property declaration with no. index 693 of 2018, "Periodic/annual declaration of private interests", submitted on 29.03.2019, there is a reasonable suspicion based on evidence that the citizens Arben Ahmetaj and Albina Mançka have committed the criminal offense of "Refusal to declare, non-declaration, concealment or false declaration of assets, private interests of elected persons and public servants or any other person who has the legal obligation to declare" in cooperation provided by article 257/a second paragraph and 25 of the Criminal Code, in the form of false statement, regarding the statement that they sold the apartment to citizens Besmir Prifti and Sonila Goxha, false statement regarding the return of the amount of 130,000 euros to citizen Besmir Prifti, false statement

regarding the source of the amount of 140,000 euros declared as earned by citizen Sonila Goxhaj as a result of a sale-purchase relationship.

From the citizen Arben Ahmetaj, in the property declaration with no. index 1573 of 2021, "Periodic/annual declaration of private interests in electronic format for entities in operation" submitted on 26.10.2022 the citizen Arben Ahmetaj declared in the "Declaration of assets and source of asset creation: Real estate with a total asset surface of 344.44 m<sup>2</sup>, stating that: From the signing of the contract for the division of investment parts, a part of the profit has been sold and the situation is as follows, with a total area of 344.44 m<sup>2</sup>. According to the above, in relation to the statement of assets, with index no. 1573 of 2021, "Periodic/annual declaration of private interests" submitted on 26.10.2022, there is reasonable suspicion based on evidence that the citizen Arben Ahmetaj has committed the criminal offense of "Refusal to declare, non-declaration, concealment or declaration false of assets, private interests of elected persons and public servants or of any other person who has the legal obligation to declare" in cooperation provided by article 257/a, second paragraph of the Criminal Code, in the form of false declaration, as far as pertains to the declaration that he has sold a part of the profit and that the remaining balance is a total of 344.44 m<sup>2</sup>, as from the administrative data there is a suspicion that the three apartments and a garage for which the contracts were concluded with the citizens Andi Boni, Besmir Prifti and Sonila Goxhaj, in fact, were not sold to these the citizens, but continue to remain owned by the citizen Arben Ahmetaj.

From the citizen Arben Ahmetaj, in the property declaration with no. index 1573 of 2022, "Periodic/annual declaration of private interests" submitted on 23.03.2023, the citizen Arben Ahmetaj has declared in the column "Declaration of assets and source of creation" the asset Real estate with tax and total assets 344.44 m<sup>2</sup>. According to the above, in relation to the property declaration with no. index 1573 of 2022, "Periodic/annual declaration of private interests" submitted on 23.03.2023, there is a reasonable suspicion based on evidence that the citizen Arben Ahmetaj has committed the criminal offense of "Refusal to declare, non-declaration, concealment or declaration false of assets, private interests of elected persons and public servants or of any other person who has the legal obligation to declare" in cooperation provided by article 257/a, second paragraph of the Criminal Code, in the form of false declaration, as far as pertains to the declaration that he only owns a total of 344.44 m<sup>2</sup>, as from the administered data there is a suspicion that the three apartments and a garage for which the contracts were concluded with the citizens Andi Boni, Besmir Prifti and Sonila Goxhaj, were not actually sold to these the citizens but continue to remain owned by the citizen Arben Ahmetaj.

### VI. III. Villa in Hamallaj

#### VI.III.1) Booking of the villa by the citizen Klodian Zoto

The documents show that, on 16.06.2017 at 11.23, the citizen Elvis Marku, from the address e.marku@manetci.al, sends an email to the citizen Klodian Zoto with the title "Draft contract", where he submits: "Hello Mr. Zoto, Per our telephone conversation, I am sending you the draft contract with the specifications of the property as well as the price and the form of payment agreed upon. The part with the data of the person who will be the customer is missing. Awaiting for your response." Attached is a draft contract for the ordering of a villa located in Hamallaj (more precisely referred to below), but incomplete with repertory no., collection no., date, name of the notary and the name of the customer.

On 16.06.2017, at 11.35, Klodian Zoto sent an email to the citizen Mirel Mërtiri with the title "Draft contract" with the content: "let's take a look, brother, and tell me about the data that is ok". Attached is the email dated 16.06.2017 at 11.23 of the citizen Elvis Marku with which the incomplete draft contract as above was concluded.

On 16.06.2017 at 11.54, Denisa Tollkuçi sends to the citizen Klodian Zoto an email entitled "Draft contract with data", where the same draft contract is already attached, but where the citizen Klodian Zoto is listed as the customer.

On 16.06.2017, the citizen Klodian Zoto forwarded to the citizen Elvis Marku an email entitled "Draft contract" with the content: "Hello, find below the completed contract, as well as the ID, if you need anything else, tell me how and when you should be ready for the signing as soon as possible. Klodian Zoto".

Attached is the email dated 16.06.2017, at 11:23, from the citizen Elvis Marku. Attached is the identity card of the citizen Klodian Zoto, the draft business contract, but with the order Klodian Zoto.

It turns out that with the enterprise contract no. 1770 repertory, no. 1044 collection, dated 16.06.2017, signed before the notary Margalina Dauti, the company Mane TCI, in the capacity of the entrepreneur, and Klodian Zoto, in the capacity of the client, agree that the company Mane TCI, to build for the client Klodian Zoto, the villa located in Block C, no. 22, 2 floors, with a total construction area of 221 m<sup>2</sup>, in which 98 m<sup>2</sup> are the ground floor area and 123 m<sup>2</sup> are the first floor area, as well as a plot area of 517.30 m<sup>2</sup>, with a refinishing package. The parties have agreed that the price for the construction of the villa is the amount of 129,000 euros, which will be paid in this way: 6,450 euros upon signing the contract; 119,550-euro upon handover of the villa; 3000 euros with the issuance of the certificate.

On 20.06.2017 at 12.11, the citizen Favjola Stërmasi, from the email address f.stermasi@manetci.al, wrote an email to Klodian Zoto at the address klodianzoto@yahoo.com with the title "Notices "Vala Mar Residences", with this content: "Dear Mr. Zoto, Hello, I am writing to you from the staff of Mane TCI located in the "Vala Mar Residences" complex, we would like to inform you about the progress of the works on your villa F-022 in "Vala Mar Residences": Description of the works in the email. The table reflects works such as plaster, tiles and coatings, parquet, internal railings, sanitary, internal doors, internal marble (internal stairs), with deadlines from 30.06.2017 to 10.07.2017. The email continues: "...Please send us your selections within the deadlines specified in the table, otherwise we will be obliged to proceed with the works according to the basic project. Do not hesitate to contact us for any ambiguity or information you may need..." Below is the sender's name, Favjola Stermasi, Technical Department, Office Engineer...Mane TCI.

On 20.06.2017 at 12.12, citizen Klodian Zoto forwards the above email to the citizen Mirel Mërtiri (that is, the email sent by the citizen Favjola Stermasi" entitled "Notices "Vala Mar Residences").

On 17.07.2017, at 10.23, from the address of the citizen Favjola Stermasi, at Mane TCI, an email was sent to the citizen Klodian Zoto with the title "Notices "Vala Mar Residences" with the following content: "Dear Mr. Zoto, I bring to your attention the refinishing works of your Villa F-22 in Vala Mar Residences. Please send us your selections or a confirmation so that we can continue with the works according to the project...". On 17.07.2017 at 10.35 Klodian Zoto forwarded the above email to the citizen Mirel Mërtiri.

From the examination of the phone of the citizen Favjola Stërmasi, with phone number 069 85 49 645, documented in the examination report, dated 08.03.2023, it turns out that an email dated 17.11 was found in the gmail e-mail, in the category of sent emails. 2017, which is sent from the address favjola.stërmasi@gmail.com to Ilirjan Alkysa, by e-mail i.alkysa@itsupport.al, where a document named "Customer contacts Vala Mar 26.07.2017" is forwarded. This list named "Mane TCI, New Born, "Vala Mar Residences"- Hamallaj" Client



list - Villa with no. 12 is found to be recorded with no. rendor 12, villa F 22, Vila Sapphire, plot area 517.10, villa area 222, with customer name Klodian Zoto, with phone no. 068 20 00 456, email address klodianzoto@yahoo.com with manager Elvis.

It was asked on 08.03.2023, the citizen Faviola Stërmasi, who stated that she worked from 2010 to 2018 in the company Mane TCI...as an office engineer and her work consisted of construction sites, coordinating from the central offices with the staff of the construction sites.

The citizen Klodian Zoto declares that he does not know him. After getting acquainted with the email dated 20.06.2017, he clarifies that the email address Estermasi@manetci.al is the email address she used when he worked at the Mane Tci company and it was a work email address. This email was sent by her. At the Vala Mar complex, he coordinated between the clients and the technical staff regarding the progress of the works. ... After becoming familiar with the email dated 17.07.2017, she declares that this email was sent by her to the client Klodian Zoto. In this email, she explained to the person the state of the works of the villa, since the content of the email turns out to be Klodian Zoto's villa. Favjola received all the information described in the email from the construction site staff. After sending the email, Favjola informed the site manager... Until 17.07.2017, which is the date when Favjola sent the second email, from her to the address klodianzoto@yahoo.com, the villa was completed as carbines, so the walls were plastered and the plumbing and electrical installations were done. The painting, tiling, hydrosanitary equipment and doors and windows were left unfinished. She remembers that this was one of the villas, for which they never responded when we sent them such emails to inform them about the progress of the works. ...There is no knowledge in this particular case to whom the villa was handed over, as the sales department dealt with this part.... She does not know the citizen Gerian Kuka.

By the act no. 145/19 prot, dated 22.11.2017, the Mane TCI company has sent a notice to the citizen Klodian Zoto, informing him that in implementation of the business contract he has concluded with the Mane TCL company in the Valamar Residence complex in Hamallaj Durrës, the works object of the contract have been completed.

On 21.12.2017, the citizen Aurora Cerriku, with the email address a.cerriku@acrem.al, sends an email to herself and cc Mariola Kuci, with the email address of Acrem, Arben Memo with the address Mane TCI, Neida Zaimi with the address of Acrem, with the title "Administration of the Valamar Residence Complex" with the following content: "Dear Resident, We inform you that the company Mane TCI Llc as the entrepreneur in Vala Mar Residence, has selected the company Acrem Llc for the performance of services administration of the Complex.... Please find listed below the services that Acrem will offer in the complex..."

On 21.12.2017, at 08.46, the citizen Klodian Zoto sends an email to the citizen Mirel Mërtiri, where the above email sent by the citizen Aurora Cërriku is attached and the table of services dated 20.11.2017 is found.

On 05.02.2018, at 15.58, from the Info ValaMar email address, specifically info.valamar@acrem.al, an email was sent to the Info ValaMar recipient with the title "Administration of the Vala Mar Residences complex", with the content: "Dear Resident, I wish you well, As you have been informed, starting from January 1, 2018, the administration and provision of the services at "Vala Mar Residences" has been entrusted to Acrem Llc During the month of January, Acrem has been responsible for the provision of services in this Complex, in order to create optimal conditions and provide high standards of services to meet the needs of each resident of the Complex, as well as to collect the administration fee. The following lists the services that Acrem offers in the complex, which are only related to the common areas of the complex.... Attached is a table, which reflects the annual services and the amount owed by the resident of Villa Sapphire F 22, in the amount of 907.02 euros for the year.

Meanwhile, with the email dated 13.02.2018, at 15.58, from the address info.valamar@arcem.al, an email entitled "Regular administration\_Vala Mar" (email found on Klodian Zoto's computer) is sent to the address Info Vala Mar. Attached is an undated document titled: New Born: Hamallaj, Facility "New Born Hamallaj Maintenance Services Administration Rules".

VI.III.2) Transfer of ownership of the above villa in favor of the citizen Gerian Kuka:

From the administered data, it has resulted that the citizen Arben Ahmetaj has an early acquaintance and friendship with the citizen Gerian Kuka. Referring to the data of the TIMS system, there have had some common movements together. Asked during this investigation, the citizen Gerian Kuka stated that he knows the citizen Arben Ahmetaj, as he comes to his (Gerian's) bar called "Delano", which is located in front of the parliament. He talks with the citizen Arben Ahmetaj, as he also knows his wife, the citizen Albina Mançka, as they stayed together for lunch and dinner.

He also remembers that he met Arben with Albina, abroad, in France, in Cannes, about two and a half years ago, during the amountmer.

He admits the trips made with Arben and the citizen Mirton Lika, towards Montenegro, to Budva where they went to spend time in a hotel.

He also declares that he once stayed with Mirel Mërtiri, Klodian Zoto and Arben Ahmetaj, but many years ago, at a table to drink some coffee, but he does not know the place and time.

The citizen Gerian Kuka is a partner in the company AED Distribution Llc In fact, the investigation resulted in commercial relations of the company AED Distribution Llc with the company Integrated Technology Service Llc Thus, 8 (eight) sales tax invoices for the period 14.04.2017 to 17.03.2018 were administered to the company AED Distribution Llc, but also the diary of the supplier where it appears that the company AED Distribution Llc, in the period 14.04.2017 to on 03.05.2018, he paid the company Integrated Technology Service Llc the amount of 530 021 133.39 ALL.

In the framework of the preliminary investigations of the criminal proceedings no. 277/1, year 2022, it was found that the merger of the operators "AE Distribution" Llc& Integrated Technology Servies" Llc& NINGBO SANXING SMART ELECTRIC" CO, have won a procedure developed by the OSHEE Contracting Authority with the object "purchase of electrical meters" referred to the World Bank Project No.: PRP-G-ICB-3/1. In relation to this project, it turns out that there were email exchanges between the representatives of the commercial entities that were or were not part of this procurement procedure, but from the communications in the form of messages it turns out that they had an important role. These e-mails were found during the review of the act of expertise of the computer of the citizen Klodian Zoto.

Thus, on 10.10.2016, at 16:03, the citizen Denisa Tollkuci sends an email to the citizen Rozeta Hoxha, for the information of the citizens Klodian Zoto, Sevi Zani, Helada Papa, Gerian Kuka, with the subject: "The Chinese registration PDF, ITS PDF extract", more content as follows: "Hello, Attached the historical extract of ITS and the registration of the Chinese in the business center. Stay well!"

On 27.06.2016, the standard documents of the tender with the object "Purchase of Electric Meters for the Energy Distribution Operator in Albania" were published, with FRB project number: PRP-G-ICB-3/1. The tender documents appear to have been withdrawn by the F.M.O. companies. s.p.k. and ITS.

It has resulted that in a document in English, dated 18.10.2016, at the offices of PIU/Oshee, the Bid Evaluation Commission has decided to evaluate the documentation submitted by economic operators for tender no. ICB No - PRP-G-ICB-3/1. On 02.02.2017, the Electricity Distribution Operator announced the winner of the procurement procedure with no. ICB No - PRP-G-ICB-3/1, the merger of JV operators "A.E. Distribution"& ITS & Ningbo, China". The value of the contract is ALL 673 055 761.

The citizen Gerian Kuka, since 2014, according to contracts no. 222 repertory no. 83 collection dated 24.02.2014, no. 221 repertory no. 83 collection dated 24.02.2014, made available to the Green Coast company, in the capacity of the land owner, a land area of 13,000 m<sup>2</sup>, located in Dhërmi - Himarë, Vlorë, for the completion of a construction against which Gerian would be rewarded with 22% and the following, according to the changes in the contract, with the annex to the contract no. 102 repertory no. 19 collection dated 05.02.2016, would be rewarded with 24%.

By the contract no. 103 repertory, no. 20 collection, dated 05.02.2016, signed between the owner of the land Gerian Kuka and the entrepreneurial party, Green Coast Llc, results that the object of this contract is the division of the construction surface that belongs to the owner of the land, based on the percentage as defined in the enterprise contract and the choices that the land owner has made in the preliminary construction plan. The surface of the land for construction for the owner is 780 m<sup>2</sup> out of which: Villa surface for a total of 710 m<sup>2</sup> respectively: Rruga e Diellit: Villa Elite no. 1, with an area of 355 m<sup>2</sup>; Rruga e Diellit, Villa Elite no. 2, with an area of 355 m<sup>2</sup>; Parking area in total 25.2 m<sup>2</sup>.

It is also provided that, since the land owner's share in accordance with the surface contract is 780 m<sup>2</sup> per construction, the parties agree that the land owner will take ownership of 2 of the villas located in the first construction zone, which consist of a monetary value higher than the villas located in other construction zones, in accordance with the table of coefficients attached, as appendix 1, as well as a parking surface equal to 25.2 m<sup>2</sup>.

On 19.02.2018, with no. 155 repertory, no. 82 collection, dated 19.02.2018, the entrepreneur Mane TCI signs with the citizen Klodian Zoto, the revocation of the business contract with no. 1770 repertory, no. 1044 collection, dated 16.06.2017, before the notary Gertjon Kërçuku, claiming that the customer has not liquidated any installment of the price and they agree to revoke the contract. But referring to the enterprise contract between Mane TCI and Klodian Zoto, if the customer does not pay any of the installments (where the first was at least when the contract was signed), the entrepreneur has the right to apply an interest rate of 0.1% of the unpaid value for every delay day.

In the event that the customer will not make the payment within a period of 60 days from the moment of the application of late interest, then the non-fulfillment of this basic obligation for the contract by the customer will be considered a condition for terminating the contract. The entrepreneur will hold from the customer as a penalty 30 % of the sale price. Surprisingly, there has been no previous contract resolution with the citizen Klodian Zoto since the time when, according to the claims, it is established that he has not paid the installments, but it is decided to revoke the contract, after the completion of the works.

Precisely on 19.02.2018, on the other hand, with the citizen Gerian Kuka, although it was predicted that in 2016, that the citizen Gerian would receive in exchange for the land available for construction 24% of the construction and on this date the facilities that the citizen Gerian would take ownership of, were also determined, surprisingly, the appendix no. 1 with no. 154 repertory, no. 81 collection, dated 19.02.2018, between Gerian Kuka as the owner of the land and Green Coast Society Llc as investor/party 2 as well as the company Mane TCI as party 3, where it is determined that the area to be exchanged will be added and Gerian will receive 24%

of the construction area. But this forecast, as above, was submitted before, with the annex to the contract no. 102 repertory, no. 19 collection, date 05.02.2016. What actually brings news, on 19.02.2018, is not the increase of the percentage, but the appearance on the stage of another villa that will be given to Gerian, namely the villa commissioned by the citizen Klodian Zoto, located in Hamallaj. Thus, in this appendix, the parties submit that:

Mane TCI... in the capacity of an entrepreneur is carrying out works for the construction of the tourist complex New Born, in the village of Hamallaj. It makes available to Green Coast Llc, a villa located in block C, Saphire type with no. 22, consisting of 2 floors, with a total construction area of 221 m<sup>2</sup> (98 m<sup>2</sup> ground floor and 123 m<sup>2</sup> first floor) and a plot area of 517.30 m<sup>2</sup>, according to the attached plan (hereinafter referred to as Villa Saphire no. 22) for the effect of its exchange, as a taxing part of the owner of the land, the citizen Gerian Kuka. ...Also, in exchange for the Mane TCI tax shares, the ownership of Villa Saphire no. 22 for the value of which Mane TCI will be compensated by the investor.... The parties accept and declare that in relation to the transfer of ownership of Villa Saphire no. 22 it will be done directly by Mane TCI, in favor of the land owner and the investor will compensate Mane TCI, for its value of 174 688 euros and no additional obligation will be imposed on the land owner.

VI.III.3) Shooting at the hand of the villa by citizen Erjola Hoxha:

On 11.01.2021, the citizen Arben Ahmetaj turns out to have become the father of the minor K. Ahmetaj, from the relationship he has with the citizen Erjola Hoxha, in the family certificate the paternity is determined Arben and the mother Erjola. With this citizen, the relationship started much earlier, as can be seen from the shared trips or other data administered during this investigation.

Regardless of the fact that, in the meantime, a contract was signed with the citizen Gerian Kuka for Saphire Villa no. 22 in Hamallaj, the notices carried out by the Acream company, which deals with maintenance, continue to be sent to the citizen Klodian Zoto. On 10.07.2018 at 10.45, an email was sent from Ilda Troplini, with the address i.troplini@acrem.al, found on the computer of the citizen Klodian Zoto, entitled "Report of services in Vala Mar, January - June 2018". Attached is a document dated 10.07.2018, titled "January-June 2018/amountmary report, Services in the Vala Mar Residential Complex."

On 08.10.2018 at 11.44, the citizen Ilda Troplini, from the address i.troplini@acrem.al, forwarded an email entitled "Notice to the Residents of the Vala Mar Complex", email found on the computer of the citizen Klodian Zoto..." Meanwhile, it turns out that with the Physical delivery form, dated 13.11.2018 held in Hamallaj, related to the Vala Mar Residences project, the citizen Blerti Kroj, on account of the entrepreneurship contract with No. 154 repertory, No. 81 collection, dated 19.02 .2018, signed between Gerian Kuka and Mane TCI takes over Villa No. 22, with an area of 221 m<sup>2</sup>.

The citizen Blerti Kroj, asked during the investigation if he knew the citizen Gerian Kuka, stated that he had never heard his name. Then, the citizen Blerti Kroj was acquainted with a document, Physical Delivery Form for the "Vala Mar Residences" project, dated 13.11.2018. For this document, he clarified that he remembers and it is about a villa with no. 22, located in Valamar, in Lalz, where he made a concept idea, that is, the object is measured, some proposals are made, presented to the client, and if he approves them, a contract is closed and the procedure for the other stages, that is, for the design, interior, complete design. He explained that for this villa, he prepared a concept idea, i.e. for the interior design on behalf of the citizen Erjola Hoxha.... He explained that he signed this physical delivery form, which was made available to him after contacting Erjola, so after meeting with the latter, in order to get the key to the construction site, i.e. to the villa, it is called a construction site because the works were continuing.....

In fact, from the documents examined by the company Acrem Llc, it appears that regarding the administration maintenance service, on 18.01.2019, were billed by this company to the citizen Blerti Kroj and in February 2019 the citizen Gerian Kuka was billed.

From the examination of the documents made available by the citizen Blerti Kroj, it has been found that his office/studio prepared a concept project for the Vila 22 facility for the citizen Erjola Hoxha (Building Design Vila Vale Mar 0765) and also made available facility layout. The document named Builind Design by Adxa, Vila Vale Mar 0765 is found to be dated 30.11.2020. The layout plan, functional organization with identification data: A 03, H-1237 is found to be dated 18.10.2018. Near the premises of the office/studio of the citizen Blerti Kroji, a folder was found on his computer, photos of when the projects works were on, the Vala Mar Apartment and the Vala Mar Villa were also found.

From the examination of the telephone device of the citizen Blerti Kroj, documented in the examination report dated 06.03.2023, it results that, in the "Files" section, a document named "chat", with a size of 9 kb, is found, where there are conversations held on 19.06.2019, 10.49 a.m. to 23.10.2020 12.48 a.m., between contact B Valamar and M. The conversations start from B Valamar regarding a bed that looks small with dimensions of 1.60 and it is requested to see the possibility of change. The following continues, some conversations about the bed. Other conversations throughout 2020 are about parquet and tiles, windows, second-floor toilets, shower cabins, etc.

As evidenced during the investigation, the telephone number of the citizen Erjola Hoxha was saved as the contact "B Valamar", while with M, the contact Mira Idrizi, an employee of the citizen Blerti Kroj, was identified.

Also, the citizen Blerti Kroj declares, among other things, that: "Erjola contacted him directly and asked him for the service of the concept idea for this unit, in relation to the villa with number 22, located in Valamar, in Lalez, where he made a concept idea, so the measurement of the object is made, some proposals are made, they are presented to the client and if approved, a contract is closed and the procedure continues for the other stages, i.e. for the interior design, complete design, he remembers that he has prepared a concept idea, so for interior design on behalf of the citizen Erjola Hoxha....He went with an engineer named Ermir Mihaj. The villa was white, two stories, so floor zero plus one. They prepared the project, presented it to Erjola and she didn't approve it. She didn't pay them. He went to Villa 22 in Lalez, as far as he remembers, twice. The second time it was only Blerti. During the time they were preparing the project, it was the citizen Mira Idrizi, the employee of Blerti. He presented the concept idea to Erjola, he thinks in Lalez, but he doesn't remember on the street or in any cafe.... Erjola contacted them about the idea project, both for the apartment and for the villa at the same time, so the order was given at the same time. Erjola made the first contact for contracting with Blerti. The apartment in Lalez is in the same complex as villa 22. The villa is on the first row of the complex, in the western part. Both for the villa and for the apartment of Erjola in Lalez, Erjola was contacted at the same time and therefore the works took a long time.

The citizen Mira Idrizi has stated that: "...I want to clarify that I was aware that we were dealing with two projects as an office, for two objects in Valamar, in Lalez, but I was not dealing with them. From June 2019, with these projects, for an apartment and for a villa in Valamar, Lalez, I started working on it. When I started working on the apartment, the construction was finished, while the villa was a pending project.... The villa was measured from the moment Blerti had the key. Blerti kept himself the contacts with Erjola. At a moment when we were very busy and we had lost interest in the project, Blerti passed me on as an intern work. Blerti told me that I was going to meet a client named Erjola and I communicated with her on the phone and Erjola sent me her location, where we were to meet, which was an apartment in Colombo, at Liqeni I Thate. I went there, I had printed the plans of the villa and we met in the house of Erjola. As

far as I remember, I went down two floors, so the apartment was below street level, like in the basement. Erjola was at home with a woman, brunette, with straight hair. I showed the floor plan of the villa and Erjola asked me for changes. This woman guided her about the changes in the layout, as she said that she was half an architect herself. I remember that at that time she was pregnant and I remember her, as I was also pregnant. The meeting took place on 25.11.2020, according to the data I have on my mobile phone, which I made available to you. I showed her the following changes, but Erjola was not convinced. So later, I went by taxi to Valamar, to Vila, which was located in a place where Statek and Valamar are separated, since there are two complexes. This villa has two floors. I went by taxi alone, while Erjola let me wait for three hours in a cafe, specifically in a bar called HK Valaman. I remember that Erjola came together with that woman who was in her house at Liqeni i Thate. I went to the building, that is, to the villa, and Erjola started telling me what she wanted to do. I then left by taxi and left Erjola and that woman there.

I have sent the floor plans with autocad to Erjola, as she asked me for them and I thought she might have another design studio. I delayed the changes to the plans and the last conversation with her is that she asks me for the changes and I told her that we were in a pandemic time and I have not communicated with her anymore. I don't know if Blerti has communicated further, but I don't believe it since our studio has cut off the relations with Erjola since that moment. The phone number of the citizen Mira Idrizi, has shown, among other things, that in the column "Chats 6870 (9)", in the Whatsapp application there are communications between the number "+355672017879" registered under the name "B. Valamar" and the telephone number 0694062455 in the possession of the citizen Mira Idrizi. In the statements given before the prosecuting authority, the citizen Mira Idrizi has stated that the telephone number of the citizen Erjola Hoxha has been stored with B Valamar.

The communications between them according to the act of expertise, turns out to have been developed from 19.06.2019 at 8:49 AM to 23.12.2020 at 11:48 AM, where documents, photographs and geographical coordinates were exchanged.

Initially, the conversations between the above two numbers took place to order a bed and a mattress, where the number "+355672017879" registered under the name "B. Valamar" appears as the buyer. It turns out that, after starting the discussion about ordering the bed on 19.06.2019, this commodity/product arrived in Tirana on 05.08.2019, as Mira Idrizi informed. In communications dated 05.08.2019, Mira Idrizi asks where the bed will be sent and asks where to find the key. On 06.08.2019, the user of the telephone number "+355672017879", registered under the name "B. Valamar", replied to her saying that she will give her a telephone number since he/she is not in Albania.

On 25.11.2019, the telephone number "+355672017879", registered under the name "B. Valamar", sends Mira Idrizi a location, which also has the number of coordinates (41.304557, 19.813438). These coordinates belong to the area near Liqeni Thate, near the Colombo Complex/Residence.

Following the expertise data, it has been found that the communications between them continue, as they discuss the systematization of a space, in which Mira Idrizi, on 30.11.2020, sent a document "0765 ORGANIZATION FUNCTIONAL" which is 5 pages, and presents the Design of the Villa in Vale Mar with No. 0765. This document also contains the functional organization with 3 variants.

Meanwhile, the citizen Erjola has been busy with the furnishing of the villa no. 22 occurred in Hamallaj, starting from 2018, and following throughout 2019 and 2020, the citizen Gerian Kuka, according to the contract no. 5076 repertory no. 923 collection dated 16.06.2021, signed before the notary Manushaqe Jaupi, about three years later after the citizen Blerti Kroj has

taken over the Sapphire 22 villa, for the account of the citizen Erjola Hoxha, concludes an agreement with the citizen Erjola Hoxha, to rent exactly the villa number 22, located in the tourist complex "New Born" in the village of Hamallaj, with a monthly rent of 6,000 (six hundred) euros.

Also, although both the citizen Blerti Kroj and the citizen Mira Idrizi, an employee of the latter, provide data that from the years 2018-2019 onwards they were involved in projects for the Sapphire apartment and villa, on behalf of Erjola, it turns out that with the contract of sale No. 4734 repertory no. 3529 collection, dated 19.11.2021, before the notary Alket Mançka (Albina's brother), the company Mane TCI sells to the buyer Gerian Kuka and with the approval of the company Green Coast Llc, the object with property no. 1/110, volume 12, page 26, cadastral area 1925, with an area of 521.13 m<sup>2</sup>, villa identified with no. 022, Type F (Sapphire), located in Block C, with 2 floors, with a total construction area of 221 m<sup>2</sup>, of which the construction area on the ground floor is 98 m<sup>2</sup> and the construction area on the first floor is 123 m<sup>2</sup>, as well as the plot area 521.13 m<sup>2</sup>, under construction by the approver in the Vala Mare complex in the New Born project, at a price of 174,650 euros in accordance with the undertaking contract. So for sale Villa 22, no. 1/110, volume 12, page 26, cadastral area 1925, with an area of 521.13 m<sup>2</sup> and a construction area of 98 m<sup>2</sup>, with special description Duplex, floor 1, with an area of 123 m<sup>2</sup>, with address NB Hamallaj Durrës, registered with title of ownership issued on 05.08.2020. The sale price is 174,650 euros, of which 31,268 euros is the land price and 143,382 euros is the sale price.

On 17.12.2021 Vila Sapphire 22, the above property is registered in the name of Rovena and Gerian Kuka.

With the exchange contract no. 242 repertory, no. 159 collection, dated 18.01.2022, signed before the notary Alket Mançka, between the company Green Coast as an entrepreneur, and the company Gerian Kuka as a land owner, referring to the business contract no. 221 repertory, no. 83 collection, dated 24.02.2014, amended by annex to contract no. 102 repertory, no. 19 collection, date 05.02.2016 and appendix no. 1 registered with no. 154 repertory, no. 81 collection, the parties have agreed on the construction by the investor of the Green Coast construction complex on a piece of land that also includes real estate, a total area of 13,000 m<sup>2</sup>, in the area of land, pasture and forest located in Dhërmi - Himarë Vlorë, out of which the owner will benefit from 24% of the construction area. The assets that the owner benefits from are:

1. Plot (deluxe elite villa no. 1, with no. 68/117/3, volume 3, page 218, cadastral area 1739, with an area of 1079.3 m<sup>2</sup>, with a building area of 207.1 m<sup>2</sup> (ground floor 207.1 m<sup>2</sup> and first floor with 156.7 m<sup>2</sup>), with property address Gjileka, Vlora
2. Plot (Elite Deluxe Villa no. 2) with no. 68/117/4 vol 3 pages 219 ZK 1739 with a plot of 1133.5 m<sup>2</sup> - with a building plot of 206 m<sup>2</sup> with description (ground floor 206 m<sup>2</sup> and first floor 154.4 m<sup>2</sup>), with property address Gjileke, Vlorë.

With the contract of sale of real estate, with no. 1778 repertory, no. 812 collection, date 31.03.2022, signed before the notary Ridvana Ruçi, it turns out that Rovena and Gerian Kuka, sell to the citizen Eriola Hoxha, the land property + building with property no. 1/110, volume 12, page 26, cadastral area 1925, with surface area land 521.13 m<sup>2</sup> and building surface 98 m<sup>2</sup>, located in NB Hamallaj, in the amount of 220,000 euros or 26,884,000 ALL.

On 13.04.2022, the property was registered with no. 1/110, cadastral area 1925 of land type, with a total area of 521.13 m<sup>2</sup>, out of which, a building of 98 m<sup>2</sup> in the name of the citizen Erjola Hoxha. This property has been revalued according to act no. 2138, dated 28.03.2022, in the amount of ALL 26,884,000. In the property card, the entries were made: Registered with no. 16294, date 01.04.2022, description: 2-story duplex, ground floor area 98 m<sup>2</sup>, first floor area 123 m<sup>2</sup>, 1st floor duplex = 123 m<sup>2</sup>.

Asked on 30.03.2023, the citizen Flladi Agolli, the sole partner of the commercial entity "HMS" Llc, tax number: "M01819013D" whose object is the administration and maintenance of the common premises of residential complexes, declares regarding the relationship that his company has with the customers located in the Vala Mar resort. Specifically, it states that...In the beginning, when the contract for the administration was made, it was provided with the data of all the residents of this block from the presidency for "Co-ownership Administration". More precisely, in villa B22, it was the name of the citizen Klodian Zoto, with whom they had no contact as a company. In these conditions, the finance of the company "HMS" sh.pk has sent the invoice to the facility in villa B22, for a period of a little more than a year and more specifically the whole year 2021 and until February 2022, as far as he remembers. Since he was not receiving any answer for the payment, he addressed to the company Mane TCI Llc, which is the developer of this block, regarding the payment of the villa. The company Mane TCI sh.pk informed them that the villa B22 is not owned by the citizen Klodian Zoto but is owned by the citizen Gerian Kuka. "Mane TCI" finance was made available no. of the citizen Gerian Kuka. From the communication it turned out that it was the no. of the finances of the company AE Distribution, which dealt with the payment of the obligation that had arisen for the administration of the Vila B22. From the communication that the finance of the company, which Flladi manages, had with the finance of AE Distribution, this company had several claims related to the payment of the first quarter of 2021.

For the period from April 2021 to March 2022, the invoices were made with a minus in the name of Klodian Zoto and for the same value, the invoice was cut in the name of the company AE Distrubution. For the first 3 months of 2021, which remained under the name of Klodian Zoto, no one takes over and therefore the "bad debt" will pass. For the rest, the invoice was sent via electronic communication from the finance of the company "HMS" Llc and the payment was made through the bank. Later, around April 2022, the finance of the company AE Distribution informed them that villa No. B22 is sold. From what was communicated to him, from the finance of the company AE Distribution they were given the contact number 0692021870 (from the hit it turned out that this is the phone number of the citizen Gerian Kuka), with whom they communicated. From this contact that was given to him, they called him to inform him about the payment of the obligation of villa B22. The person they spoke with informed them that the villa B22 has been sold and the contact person they would communicate with for payment was the citizen with no. 0696905372 (this number during the investigation turned out to belong to citizen Agron Ceka, who works as a driver for citizen Arben Ahmetaj). From the finance of the company "HMS", a message was sent to inform him about the administration payment. After the communication, this citizen appeared at their office, where he introduced himself as Goni and would make the payment for villa B22. After the payment was made, he cut the tax invoice according to the law under the name "Goni".

From the examination of the telephone of the citizen Flladi Agolli, documented in the verbal process dated 30.03.2023, it turns out that the contact +355692064647, with the name Financa Gerian Kuke, was registered. In the WhatsApp application, communications were found on 18.04.2022 at 13.57, and ends at 14.01, where payment is requested from the phone of the citizen Flladi Agolli for villa B22, no. phone number registered as finance Gerian Kuke. No. phone number +355692064647, under the name Financa Gerian Kuke, asks him about the months after they have sold it, it is about two weeks and then tells him that he will transfer the no. of the boss and sends him the number 069 20 21 870. This phone number is declared as the number used by the citizen Gerian Kuka in the minutes dated 16.03.2023, by the citizen Gerian Kuka himself.

On 26.04.2022, the citizen Flladi Agolli's device shows that there are communications with the phone number 069 69 05 372 registered as "Goni Blloku B" to make the payment. These communications seem to continue normally where the Goni Block B contact welcomes communications regarding maintenance and payment, evidenced in the communications in the



period 04.2022 and following, communications that can be from two to three per month, the "Goni Block B" contact is precisely the citizen Agron Ceka, the driver of the family of the citizen Arben Ahmetaj.

The justification of the purchase of the villa by the citizen Erjola Hoxha:

The parents of the citizen Erjola Hoxha, more precisely her mother named Teuta Hoxha, bought according to the business contract no. 1677 repertory, no. 577 collection dated 11.04.2018 before the notary Ridvana Ruçi related to the company StarTek (subcontracted in 2014 by Mane TCI for the construction of the NEW Born Complex in Hamallaj), an apartment in the New Born complex, in the building type A.2, second technical floor, in the fifth zone. The sale price has been agreed to be 45,000 euros, which will be paid as follows: 25,000 euros within two days, from the moment of signing the contract; 15,000 euros will be paid within the month of May 2018; 5000 euros within 10 days from the registration of the apartment. The total amount of 45,000 Euros had to be deposited into the bank account at BKT, with tax number 521738371 CLPRCFEURAB in the name of the company "Startek" shpk.

This value was paid as follows: On 18.04.2018, the amount of 25,000 euros was paid to Startek shpk, as the above action was recorded in the account of the client Teuta Hoxha, in the accounting of the company Startek, where the contract number is defined in the description. On 18.04.2018, it turns out that in the bank account of the company Startek Llc, at Credins Bank with no. 00000745378, a payment of 25,000 euros was made with the description "Teuta Hoxha, according to the enterprise contract 1677 repertory, no. 577 collection, dated 11.04.2018".

The rest of the payment, that the citizen Teuta Hoxha had to pay for the above-mentioned apartment, turns out that it was not done, according to the contractual provisions, that is, an amount of 15,000 euros was to be paid within the month of May 2018. On the contrary, it turns out that on 24.01.2022, in the account 00001645017, at Credins Bank of Flamur Hoxha, a credit was made in the amount of 20,000 Euros, from Aleksandër or Elda Konomi, with the description "Loan" and on 25.01.2022 this amount, from the account number 00001645017 at Credins Bank of Flamur Hoxha, transfers to the beneficiary "Startek shpk" with the description "Transfer according to contract repertory 1677, collection 577 dated 11.04.2018, second and third installment".

By the contract no. 395 repertory, no. 164 collection, dated 25.01.2022, a real estate sale contract was concluded between the company StarTek and the citizens Teuta and Flamur Hoxha, with the object of selling the property with no. 1/26+2-5, volume 11, page 81, cadastral area 1925, apartment, size 69.4 m<sup>2</sup>, located in building type A.2, second technical floor, Rruga NB Hamallaj, commissioned by citizen Teuta since the year 2018. The price of the contract is 45,000 euros, fully liquidated on the basis of the enterprise contract no. 1677 repertory, no. 577 collection, dated 11.04.2018, before the notary Ridvana Ruçi...

On 26.01.2022, they apply for the registration of the above property in ASHK. The above-mentioned property is registered on 03.02.2022, with property number 1/26+2-5, cadastral zone 1925, apartment type, Municipality NB Hamallaj, owned by the citizens Teuta and Flamur Hoxha. On behalf of the parents of the citizen Erjola Hoxha, the citizens Teuta and Flamur, on 10.02.2022, the above property is revalued, with no. 1/26+2-5, with an area of 69.4 m<sup>2</sup>, with a value of ALL 15,775,500.

Meanwhile, from the acts administered in the ASHK, it appears that the citizen Ina Lucaj, real estate appraiser, has carried out an appraisal report for the property with no. 1/26+2-5, owned by the citizen Teuta Hoxha, dated 09.02.2022. In this evaluation report, it is described that the property has an area of 69.4 m<sup>2</sup>, cadastral area 1925, located in NB Hamallaj, Durrës. The flat

is a 1+1 apartment typology, consists of a living room which creates access to a cooking/dining area and a corridor. From the corridor, the distribution is carried out in the bedroom and in a sanitary-hygiene node. The apartment also has a balcony (facing the west side) which is accessed from the living room and the kitchen. Through the living room, access is possible to an open veranda, oriented from the western facade. The unit was not in use at the time of the inspection. The revalued value of this property has been calculated in ZVRPP Durrës.... Judging and arguing as explained, the value of the property, a residential unit with a net area of 69.4 m<sup>2</sup>, 3rd floor in the three-story residence New Born Complex, is 130,000 euros. No furnishings are described in this appraisal, and the appraisal report is not accompanied by any photos of the appraised property.

Asked on 11.04.2023, the citizen Ina Lucaj stated that she currently works as the director of the Institute of Transport since 2018. They operate as a service unit under the Ministry of Infrastructure and Energy..... In addition... it is also registered as a natural person, where he carries out several activities such as, mainly, energy audits, real estate appraisers, acts of stability according to the respective licenses.... For the exercise of the profession as a property appraiser, as far as she remembers, she received it around 2020, while as she received it from the energy auditor in 2021. In relation to the evaluation report as above, she clarifies that she was contacted by the citizen Enis Hoxha, who was a colleague as she was the former deputy general director of the mortgage. As she remembers, she was contacted in January-February 2022, and was told that she needed a revaluation act, as it was also the period of revaluation of mortgaged buildings. Enis requested a revaluation for the property of the citizen Teuta Hoxha, which was located in Hamallaj in the ValaMar complex, floor 3. It took 30 minutes to prepare the revaluation report in written form, along with internet searches. She claims that she went to the facility, which is located in Valamar, about two days before compiling the revaluation report. She did the evaluation report for Enis for free, because she has a colleague, while in general it is 2-3 thousand ALL.

She claims that he went to the facility, where Enis was waiting for him, took a general look, about 5 minutes and then left.... The method followed for the re-evaluation is that of comparison where you go online and look at the sites that make sale and purchase of apartments and see how much property can be sold in the area, how prices vary in the area. In relation to the actions for calculating the value of 130,000 euros, he looked on the Internet as he said above, took into account the position of the apartment, the complex, the consideration that could be given with AirBnB, the investment inside which was a new investment and concluded in the value of 130,000 euros, which he then placed in the report.

There are no exact mathematical evaluations, the evaluation is given based on the opinion after the comparison made on the Internet. He made the assessment for the mortgage, as Enis wanted to submit the mortgage report in order to reduce the tax from 15% to 2%.

She declares that the apartment has been furnished and it looks like new furniture. In the appraisal report, the furniture is not included because the appraisal is done only for the real estate. Despite the fact that it can be taken into consideration for deriving the value of the property in question. ... The photo found in its evaluation report does not represent the real object inspected, it only shows the price of the area for reference.

From the examination of the telephone of the citizen Ina Lucaj, documented in the verbal process dated 11.04.2023, with phone no.068 20 21 733, it turned out that there is a registered telephone number of the citizen Tan Gjoka (Artan Gjoka) telephone no.+355 69 563 0767, no. of the telephone of the citizen Enis ZVRPP 067 40 81 000. Several communications made with the contact Tan Gjoka, dated 28.06.2022, were also found. In this communication, Ina asks contact Tan Gjoka to meet to talk about the task he has left. The contact, Tan Gjoka, has informed them that he is staying there from the wave and to combine.

After this revaluation, with contract no. 874 repertory, no. 353 collection, dated 17.02.2022, the citizen Artan Gjokaj bought from the parents of citizen Erjola Hoxha, citizens Teuta and Flamur Hoxha, the property with no. 1/26+2-5, volume 11, page 81, apartment type, with an area of 69.4 m<sup>2</sup>, located in the building type A.2, on the second technical floor, on NB Hamallaj street, Durrës. The sale price is set at a monetary value of 130,000 euros. The money will be transferred within 10 days to the notary's account. (So, the price is based on the evaluation report dated 09.02.2022 by Ina Lucaj, which was submitted to ASHK on 10.02.2022). On 17.02.2022, the citizen Artan Gjokaj, poured the amount of 130,000 euros into the account of notary Ridvana Ruçi. On 17.02.2022, Artan Gjoka applied for the registration of the above property at the ASHK. The notary transfers the money paid by the citizen Artan Gjoka to Teuta Hoxha on 23.02.2022.

On 28.02.2022, the citizens Flamur Hoxha and Teuta Hoxha, give the above amount to the citizen Erjola Hoxha as a gift. On 28.02.2022, Erjola's parents signed the statement on donating the proceeds of the sale to their daughter, Erjola. So, although the citizens Flamur and Teuta Hoxha had taken a loan to pay off the value of their apartment, they choose not to use the entire amount received from the sale to repay the loan, but to donate it to the citizen Erjola.

On 31.03.2022, a real estate sale contract no. 1778 repertory, no. 812 collection, between the seller Rovena and Gerian Kuka and the buyer Erjola Hoxha, with the object of selling the building + land, property no. 1/110, volume 12, page 26, cadastral area 1925, with a surface of 521.13 m<sup>2</sup> and a building surface of 98 m<sup>2</sup>, located in the apartment NB Hamallaj for the amount of 220,000 Euro.

On 07.04.2022, the citizen Erjola Hoxha transfers to the account of the Notary "Ridvana Ruci", with the description in the transaction "Transfer of Fund for the Purchase of Housing according to the Sales Contract No. 1778 Repertory, 812 collection, dated 31/03/2022", in the value of 130,000 Euros. On 07.04.2022, with the description in the transaction "Transfer of Funds for the Purchase of Housing according to the Sales Contract No. 1778 Repertory 812 collection, date 31/03/2022", the citizen Erjola Hoxha has transferred to the account in the amount of 5,382,450 ALL, income from the employment and savings deposit. (UNION BANK). On 07.04.2022, the citizen Erjola Hoxha transfers to the Notary's account "Ridvana Ruci", with the description in the transaction "Alienation of property according to the Sales Contract No. 1778 Repertory, 812 Collection, dated 03/31/2022, the value of ALL 5,557,120, income from employment and savings deposits (BKT) on 08.04.2022 the amount of 45,700 euros according to contract 1778/812 dated 31.03.2022.

On 14.04.2022, the citizen Gerian Kuka in account no. 0000555903, in Credins Bank, has received a deposit in the amount of 220,000 Euro, from the account of the the Notary "Ridvana Ruci", with the description in the transaction "Transfer of Fund for the Purchase of Housing according to the Sales Contract No. 1778 Repertory, 812 collection, dated 31/03/2022".

As can be seen above, the contractual and transactional banking actions, starting from the transfer of the 20,000 Euro loan to Flamur Hoxha's account on 24.01.2022 and until the purchase of the villa by Erjola Hoxha on 31.03.2022, were carried out in a period of 2 months.

The citizen Ollga Gjokaj has stated that in the accident that happened in Kumanovo, in July 2017, her husband Artan told her that her husband Artan, Leonard Mene, who is Arben's brother-in-law (his sister's husband), and Mirel Mërtiri. Regarding the accident, her husband told her that they crashed with a bus. Her husband was slightly injured and did not need treatment, while Arben Ahmetaj and Leonard Mene said that they were injured and were treated with medication both in Kumanovo and Albania. I do not know the hospitals or medical facilities where they were treated. But she can say that she went with her husband to the house

of Albina and Arben for a visit after the accident. When the accident happened in Kumanovo, Ollga was in Tirana and did not go to Kumanovo, but it seems that she heard from her husband that they were on a trip to Bucharest.

This citizen, in her statement, clarifies that her husband, Artan Gjokaj, is currently unemployed. Currently, at the time of the statement, he is in Milan for work reasons, as he is looking to open an AIR BNB business and is studying the market, there is nothing concrete yet. She declares that they own a house in Gjirokastër, made from an informal construction in 1996, and due to the lack of documentation, they are in the process of legalization, they do not yet have a certificate of ownership. They also own a house in Hamallaj, bought about a year ago on 17.02.2022. Specifically, she has a sale contract, real estate with no. 874 repertory, no. 353 collection, dated 17.02.2022, property which they bought from the citizens Teuta and Flamur Hoxha. As for the apartment she quoted above in front of HIGH INSPECTORATE OF DECLARATION AND AUDIT OF ASSETS AND CONFLICT OF INTERESTS, they rented it monthly, they pay it to the bank at Intesa San Paolo Bank, they pay it in two installments per year and it is not very accurate, but it can be verified that the monthly rent is around 200 ( two hundred) euros per month. Payments are made through the bank and the lessor is Xhevit Hoxha.

She and her husband Artan Gjokaj and the citizen Arben Ahmetaj, are childhood friend. Ollga was at home but I know from my husband Artan that he talked to Arben that there is a house for sale and if they wanted to buy it. Ollga went there, she saw it with her husband, they went to Hamallaj. There they met a citizen named Eljona Konomi, who is a neighbour even today, with their apartment in Hamallaj, she has her own apartment below them. She had the key to the apartment that Artan and Olga were going to buy, and she showed them the apartment. Olga liked it and decided to take it. They went to see the house around October 2021 and the sales contract was finalized in February 2022. Ollga did not discuss the price of the apartment, she believes that these conversations were made by her husband.... Artan because of his job position, that he had as an adviser to the deputy prime minister Arben Ahmetaj,... When the citizen Arben Ahmetaj left the position as deputy prime minister Artan, her husband resigned from the position as an adviser too.

After Ollga liked the house and talked to her husband to buy it, the following conversations were finalized by Artan and Ollga doesn't know if he talked with Arben or the owners of the house. Then, while Ollga was going to the house in Hamallaj, which is used as a holiday home, she got to know the citizens Flamur and Teuta Hoxha, who are her neighbors and are the parents of Enis and Eljona, who live below Ollga and Artan in the house of rest in Hamallaj. Ollga has been several times to the house where Enis lives in Hamallaj. She also knows Erjola Hoxha, who is Arben Ahmetaj's partner. She recognized her the day she went to Hamallaj to see the house where Erjola was with her little daughter. They just met. She introduced herself as who she was but did not accompany them to the apartment. Ollga knows that Erjola and Eljona are sisters-in-law, since Eljona is married to Erjola's brother. On the weekends, when they go to Hamallaj, they also gather and stay at each other's houses, but generally they stay outside in the yard, and they gather where Enis is usually with Eljona and they have lunch or something small for dinner. They have it as their weekend routine. When Arben is present in Lalez, Ollga and her husband Artan, but also Enis with Eljona, usually go to Ben's house, which is one line below their apartment, it is a villa, and they spend time there together. Teuta with Flamur, come during the amountmer months, I know that they live in Tirana, it looks like on Tefta Tashko Koço street. They have an apartment, near Xangolli supermarket, but she doesn't remember the floor, since Ollga went only once when Flamur was sick, he came to visit. Flamur and Teuta are both retired, but I know that Teuta was a primary school teacher and Flamur was a former deputy and seems to be a minister in the time of Fatos Nano. The purchase price of the apartment by Ollga and Artan is 130,000 euros. This money was paid on 17.02.2022 according to the voucher attached to the contract. They decided to buy a holiday home in Hamallaj, because in Tirana, they still haven't found a house that both meets their expectations and is

affordable, since the prices are already too high. The house in Hamallaj is located in block C. They bought the house in Hamallaj furnished and the price included the furniture. Also, she declares that she has telephone communications with the citizen Eljona Hoxhaj, the citizen Arben Ahmetaj is registered on the phone, but she does not communicate with him and usually the communications are made by her husband. But as she said, they are friends and we have frequent meetings, they have coffee, as well as lunches and dinners. Also with Erjola, Arben Ahmetaj's partner, there is normal communication, not every day, but they communicate occasionally.

Asked on 31.03.2023, the citizen Artan Gjoka declares that... at the end of 2013 - beginning of 2014 he was a liquidator in a company Petrol Alba.... He is engaged with a political party, specifically with the socialist party, having as political delegate Arben Ahmetaj. Arben Ahmetaj has known him before, as children since they are both from the same city, they have been together since kindergarten, they are childhood friends. He asked Arben Ahmetaj to be elected liquidator of the company Petrol Alba, since he had the family conditions, they had to come to Tirana. In fact, he did not ask Arben to be elected liquidator, since he did not know that it existed as a position, but he asked for his opinion on whether it was worth coming to Tirana. In the following, the liquidator of the Petrol Alba company was appointed. He stayed in this position for about two and a half years and then went to the Securities Printing Office as an administrator. The securities printing house is sha, with state capital, with the Ministry of Finance as a partner. He applied for both of these job positions and the respective boards approved it. He stayed at the printing house for about 2 and a half years, he left around 2018. Around 2016-2017, he competed at the Department of Public Administration, for TND, a high-level management team and won in the second competition. Then he went to the Ministry of Finance with the position of director of support services. He stayed in this position for about a year and there were two ministers: Arben Ahmetaj and Anila Denaj. Within the ministry, he became the general director of the building tax department, Fiscal Cadastre. He stayed in this job position for about 2 years. Then, since he finished it as an ambition and did not finish the right acquired by TND, he made a request and became an advisor to the Cabinet of Arben Ahmetaj, in the office of the Prime Minister, since Arben was the Minister of Reconstruction and Deputy Prime Minister. Since he was not allowed to engage in political campaigns in public due to the status he received from TND, he requested suspension from the TND status, in order to be more politically engaged. He remembers that during the time that he worked in the PM, there were three advisors.

for Arben Ahmetaj, Artan and two women called Solora Jaupaj and another woman, whose name he does not remember. Artan declares that he has a house in Gjirokastër, which is in the process of legalization and is in addition to the building... He also has a house in Gjiri i Lalzit, which is located in Hamallaj, Valamar complex. This house is an apartment of about 70 m<sup>2</sup>, which he bought in February 2022, for the value of 130,000 euros, sourced from his income, business, sale of property... and savings over the years, which he has deposited in banks. There is a land that used to be Hec in a village in Gjirokastra, about 5000-6000 m<sup>2</sup>, in the village of Kapariel, which he bought in 2019-2020 in the amount of about 3.4 million ALL. He has this property registered in his name, with the source of creation from savings over the years. The eldest daughter, whose name is Anjeza, is 30 years old, works in Cambridge, while the other daughter, Jana Gjokaj, is finishing her fourth year in The Hague and is about 22 years old. Artan and Arben Ahmetaj, as he said above, have many friends, we have family in and out: His wife, Ollga, also knew Arben after she was at school, a year after them, since Artan and Arben were in the same school year. Artan went to the house of Arben's partner, named Ola, a house located in Gjiri i Lalzit, a two-story house with a yard. He went with Arben from Tirana, to see the daughter that Arben has with Ola. The little girl was about 6-7 months old. He stayed for dinner at this house and during the dinner, it was like a conversation where Ola was talking with her family about selling a house, which was located in Gjiri i Lalzit. Ola's brother, named Enis, Ola's sister-in-law, Eljona, were present at the dinner, as far as he remembers. After

dinner, Enis accompanied Artan to an apartment that was very close to Erjola's house. ... accompanied him to sleep in an apartment that they said was their parents' house. He slept there that night. The next morning, they had coffee, but he doesn't remember whose it was,... I know that he talked to Erjola and Enis about this house, after he expressed interest in buying it. The house where he spent the night and which he expressed interest in buying was furnished. Erjola and Enis told him that they would give him an answer in a second moment, since it seems that a relative of Ola, it seems that their uncle in America wanted it for his child. Ola also lives in Tirana and Artan and his wife went to her house for a family visit and the house is located at Nobis, it seems on the seventh or eighth floor, he is not sure. He doesn't remember how the answer came back, but he was told that the house was available for purchase and Artan together with Ollga went one day to Gjiri i Lalzit, they met Enis with Eljona and it seems that Eljona also gave the keys so Ollga could visit the apartment. After Ollga saw it, she liked it and said ok, we will take it. Artan talked about the price of the apartment with Ola and mainly with Enis. The price of 130,000 euros seemed normal, as the furniture was also very good. From what he found when he slept in this house, it seems that it had been inhabited for a very short time. There was no conamountption...

Regarding joint trips with the citizen Arben Ahmetaj, Artan declares that he has traveled several times, by plane and by vehicle, in the direction of Greece, Italy and in most cases they have been family trips. Enis, Ola's brother, was with them, Ben's sister, Bruna, as she has known Nardi, her husband, since childhood. With Ola, to the knowledge of Artan, Arben has been living with Ola since around the time of the birth of the child. They have also been to Italy, Greece, Romania, Montenegro with Arben and friends, specifically with Arben's brother-in-law, Nardi. He has traveled with Klodian Mërtiri, only to Romania. When they traveled as a family, the selection of tourist offers was made by Ola, since she knew Italian and English very well, but each paid separately. When they went to Romania, it was Artan, Arben, and Klodian Mertiri. They traveled in a Range Rover car, it seems to have been a leased car, dark color. They went to Thessaloniki but missed the plane to Romania and there was a plane the next day. They decided to drive away to Bucharest. The three of them went and stayed for about two or three nights, he does not remember the hotel. Nardi came on his own by plane and joined them in Bucharest. On the way back there was an accident, that's why Artan is very obsessed. The accident happened in Macedonia when they were returning, and everyone was injured. Artan was a little better. Klodian Mërtiri, Arben Ahmetaj, Artan and Leonard Mene were in the car at the time of the accident. Klod Mertiri was at the wheel. All of them received medical help in Macedonia. The accident happened in Kumanovo, and the initial medical help was received there, but due to the health condition, that needed further treatment, the four of them went to Skopje. They were hospitalized. They came by ambulance to Albania, after about two or three days. In Montenegro, they usually went to Budva, but they don't remember which hotel they stayed at. Artan went to Montenegro once or twice with Arben, as a family. He got to know Klodian Mërtiri around 2017, very close before the trip to Romania. As far as he remembers, Artan was at a table with Arben Ahmetaj and other people he doesn't remember and Klodian Mërtiri approached, greeted and introduced himself to Artan since he didn't know him, but he knew Arben. He stood for a short and left. Other meetings that may have happened with Klodian Mërtiri have always been accidental. Artan, to his knowledge, does not believe that there were ever telephone communications with Klodian Mertiri.

From the investigations carried out so far, there is a suspicion that the apartment in the name of the citizen Teuta Hoxha was actually commissioned and purchased by the citizen Erjola Hoxha. From the documents made available by the citizen Blerti Kroji, it appears that in the office/studio where he works there is also a technical project for the apartment located in the Valamar complex, Interior Design, ordered by the citizen Erjola Hoxha, identified in the documents with H-0764.

On 06.03.2023, the citizen Blerti Kroji stated that Erjola also has an apartment in Lalez, but he does not know how did she acquired the ownership. He explains that they also made a concept

idea for Erjola's apartment in Lalez, and she accepted and paid for it. Erjola contacted them for the project idea, both for the apartment and for the villa, at the same time, so the order was given to them at the same time. The apartment in Lalez is in the same complex where villa 22 is. He explains that the apartment was on the third row of the complex, in the area where the northern part is located. The villa is in the first row of the complex in the western part.

The citizen Mira Idrizi has stated that: "...I want to clarify that I was aware that we were dealing with two projects for two buildings in Valamar, in Lalez, but I was not dealing with them. I started dealing with these projects them from June 2019, for an apartment and for a villa in Valamar, Lalëz. When I started dealing with it, the construction of the apartment was finished, while the villa was a pending project. I dealt with the apartment, I furnished the apartment. I spoke with Erjola and she told me what she wanted. I have been to the apartment in Lalez, in Valamar, I think about three times. I met Erjola at the apartment and once during these meetings, I remember that she had a little boy with her, about four - five years old. I made the communications on the phone, where I saved it under the name B Valamar. I saved it with this name because B is Blerti, and in general for any work contact whose name I don't know, but who is a client who relates to the office, I put the letter B or Blerti and the name Valamar, where the object was located...."

Also, there is a suspicion that the sale reflected in the value of 130,000 euros by the citizens Flamur and Teuta Hoxha to the citizen Artan Gjoka, was not carried out in the above-mentioned value, i.e. 130,000 euros, given the fact that:

The citizen Ina Luca made the assessment without calculating the furniture, contradicting the claims made by citizens Gjoka that they bought it together with the furniture

The short time of the change in the value of the apartment, from the date of ordering by the citizens Hoxha to the date of the assessment

The relations that exist between the citizen Ina Luca who carried out the revaluation and the citizen Enis Hoxha

The fact that in the revaluation report of the apartment there is not even a photo of the reassessed apartment, the relations that exist between the citizen Artan Gjoka and the citizen Arben Ahmetaj

The fact that the citizens Gjoka live on rent, but in the meantime they choose to buy vacation homes.

The time when the apartment was sold intertwined with the time when the villa was bought from Erjola.

In relation to the doubts raised about the price determined in the contract dated 17.02.2022, with which it turns out that the apartment of 69.4 m<sup>2</sup>, located in Hamallaj, was sold from the Hoxha family to the citizen Artan Gjoka, several contracts have been administered at ASHK sale-purchase of other apartments in the same building, in order to highlight the price trend, and it is found that there are no sale data at a price close to what the citizens Gjoka bought.

Moreover, referring to the price in 2018, that the citizens Teuta and Flamur Hoxha ordered the above apartment of 69.4 m<sup>2</sup>, it turns out that the price per m<sup>2</sup> is about 648.41 euros. And referring to the price of 130,000 euros, which the citizen Artan Gjoka allegedly paid for the apartment with a surface of 69.4 m<sup>2</sup>, in 2022 it is about 1,873 euros per m<sup>2</sup>, that is, about 1,225 euros per m<sup>2</sup> more than what was purchased.

According to the above, the sale of the apartment as above, described in the value of 130,000 euros, is suspected to have been carried out at this value, only to justify the price paid in the future by the citizen Erjola Hoxha for the purchase of the villa.

VI.III.4) Carried out and undeclared investments:

Based on the decision no. Act 114, dated 08.03.2023, the Special Court of First Instance for Corruption and Organized Crime in Tirana has allowed, among other things, to proceed with the inspection of the villa identified as Vila Sapphire, no. 22 happened in Hamallaj. From the control exercise carried out in this villa, it was found that, among other things, several documents were found, such as invoices accompanied by documents named "Offer" dated 06.07.2021 from Brunes Llc where the offer recipient is marked "Gazim Bregu (Beni)".

On 06.03.2023, the citizen Mira Idrizi, employed as an architect in the company ADXA Architecture, with the sole owner citizen Blerti Kroj, was questioned in the capacity of the person who has knowledge of the investigation. During the declaration, she explains that her engagement in this villa has been from June 2019, where she would deal with these projects for an apartment and a villa in Valamar, Lalëz. When she started to deal with the project, she remembers that the construction of the apartment was finished, while the villa was a pending project... Erjola sent the floor plans with Autocad, as she asked for it, and Mira thought that she could have another design studio. She delayed the changes to the floor plans and the last conversation with her was that Erjola asked for the changes and Mira told her that they were during the pandemic and she no longer communicated with her. She explained that her phone number is registered under the name "B Valamar", since she did not know the name of the client, the letter B refers to Blerti, while Valamar refers to the object.

In relation to the investments made in the Vila Sapphire 22 facility, there were administered data that implicate the companies Brunes and Egeu Stone.

According to the Minutes "for the partial examination of the data of the expert act no. 57, dated 06.04.2023" of the iPhone 12 Pro Max telephone, in use by the citizen Helidona Lleshi, it turns out that this citizen has conversations of interest regarding the materials commissioned for the Villa of the citizen Erjola Hoxha, located in the Valamar complex, Hamallaj.

It turns out that messages were also exchanged with the number 0695725467, where in her contacts it is registered under the name "Financa Egeu Stone Vasilika" and it is used by the citizen Vasilika Caushi, former head of finance at the company "Egeu Stone" Shpk.

On 25.01.2021, at 09:33 AM, Dona sends Vasilika a document named "Bank data BRUNES.pdf" with the numbers of the bank accounts that have been opened in the name of Brunes Shpk at second level banks, which operate in the territory of the Republic of Albania.

On 16.02.2021, at 08:32, Dona sent Vasilika a photo which, after opening, shows the tax invoice with no. Series 96815404, with No. Invoice 5404, dated 16.02.2021, issued by Brunes Shpk with buyer Egeu Stone with Tax number L639160021. The invoice describes two products, Parquet 150.55 m2 and Substrate 150 m2. The total value of the invoice is 13,080.32 euros or 1,620,651.64 ALL. Dona tells Vasilika that she is sending the products described in the invoice to Hamallaj. On 05.03.2021, Vasilika tells Dona that the above-described tax invoice has been paid, and for this reason, she sends a photo order to Egeu Stone at Credins Bank, where the description of the action is "Invoice liquidation No. 5404, dated 16.02. 2021", worth 13,000 euros..

On 22.04.2021, at 14:27 PM, Adela asks Dona under what name did Erjola leave the prepayment, because the purchasing department does not place the order without a prepayment, while Dona replies by giving the name "Gezim Bregu Mob". At 3:25 p.m. on this date, Adela asks for the customer code for the order being discussed, and Dona sends her a photo that appears to have been taken with a phone, where the following information is displayed: Number of the customer K1100571, customer name, "Gazim Bregu (Beni)", date of action



15.03.2021, description "Gazim Bregu prepayment furniture", transaction value "21,000.00 euros" etc.

On 14.06.2021, at 08:47, Vasilika greets Dona and asks her to send her the card for all purchases at Brunes Shpk, for the B22 facility in Valamar, from September 2020 to 14.06.2021, Vasilika specifically asks for purchases from "Egeu+Gezim+Eriola Hoxhaj", and asks for even a contact with whom she should talk. At 09.17 AM, on 14.06.2021, Dona sends Vasilika the contact number of "Marinela Financa" +355697014853, and explains that the card she requested will be sent to her by Marinela.

Egeu Stone Company Llc with tax number L639160021 it turns out that it was registered on 16.03.2016 with headquarters in Mëzez, with a capital of 100,000 ALL, with the object of extraction, processing, trading of decorative stones, inert materials, etc., civil, industrial, touristic, agricultural, water supply constructions, sewerage etc. The administrator is the citizen Qazim Toska and the sole partner is the citizen Gazim Bregu.

On 21.03.2023, several payment documents, such as tax invoices, offers, etc., which identify the buyer Gazim Bregu, but with the name "Beni" or "BA" written in brackets, which coincide exactly with the name of the citizen Arben Ahmetaj or the telephone number 069 60 28 411, belonging to the citizen Brunilda Ahmetaj (Mene), sister of the citizen Arben Ahmetaj, was found marked.

- sales tax invoice with no. series 98699930 date 07.06.2021, with buyer Gazim Bregu and seller Brunes Llc in the amount of 4,702 euros, with transport of Brunes Llc with address Durrës. The purchased goods are: Coffee Table, tour console, 3 pieces Hawaiian mirror and twin lamp. The document, sales tax invoice, copy 3, serial number ORD264221, dated 07.06.2021, for the buyer Gazim Bregu (Beni) with the same goods as those in the described tax invoice, but with details, worth 4,702 euros or 578 816.20 ALL with note: Gersi/will be liquidated later/conf chief Bledi was found. In the company Brunes Llc, an offer was seized with Brunes Llc, with offer recipient Gazim Bregu (Beni), with serial number ORD264221, offer no. PST114117, dated 07.06.2021, with items such as pyote coffee table, tour console, Hawaiian mirror glass, twin lamp in the amount of 4,702 euros or 578,816.20 ALL, signed by the offeree Gëzim Bregu, with note: Gersi/Will be paid later/conf chief Bledi, with handwritten note Valamar: +355 696028411.
- sales tax invoice with no. series 98699874, date 07.06.2021, with buyer Gëzim Bregu and seller Brunes Llc in the amount of 147.3 euros, with transport of Brunes Llc with address Durrës. The purchased goods are: glasses holder, set of glasses, set of beverage glasses, set of magnifico glasses, set of atelier glasses, set of Cresendo glasses. The sales tax invoice copy 2 document, serial number ORD264222 dated 07.06.2021 for the buyer Gazim Bregu (Beni) with the same goods as those in the described tax invoice, but with details, worth 147.30 euros or 18 132.63 ALL with note: Artenisa/will be paid later/conf chief Bledi.

Next to the company Brunes Llc, an offer with Brunes Llc, with offer recipient Gazim Bregu (Beni) with serial no. ORD264222, offer no. PST114118, dated 07.06.2021 with items such as atelier decanter, set of glasses of different types with a value of 147.30 euros or 18 132.53 ALL, with offer recipient Gëzim Bregu and note Artenisa/to be liquidated later/conf chief Bledi. There is a handwritten note Valamar +355 69 60 28411.

Electronic tax invoice dated 12.07.2021 NIVF:d7e24853-015f-4853-99ad- d9ee5e88955c for the buyer Egeu Stone, from the seller Brunes Llc, where the product parquet prov14...Rovere 22.46 m2 is shown on the second page, with a total amount of 1 850.70 euros, paid on

22.07.2021, attached is the sales tax invoice copy 2, serial no. ORD273262 dated 12.07.2021, where the goods are described with details and value including VAT 227 451.03 ALL or 1 850.70 euros, with seller Brunes Llc, buyer Gëzim Bregu TR (BA) (Egeu Strone) with note: Dona. It was also seized in Brunes Llc the offer with Brunes Llc with receiver Gëzim Bregu TR (BA) (Egeu Stone), with serial no. ORD273262, offer no. PST117696, dated 12.07.2021, where for the items Prov, Rovere, Floor unica, Spazzolato Anticato, Cuoio V.Eff.cera, Noblese 45 gr, the amount of 1,850.70 euros including VAT or 227,451.52 ALL was issued. This offer has a signature in the offeree column in the name of Gëzim Bregu and a note: Dona. The phone number 069 60 28 411 is handwritten above.

From the act of examination of the phone of the citizen Helidona Lleshi, it is established that there are communications on the communication network "Whatsapp" between the citizen Helidona Lleshi (Dona Brunes), owner of the mobile number 0692065508 and the contact registered under the name "Ben Ahmetaj" with the phone number 0672060001. These communications took place on 12.07.2021. According to the conversations, first the contact "Ben Ahmetaj", at 07:09 AM, greeted Dona and then he asked her if the parquet he ordered had arrived. Dona tells him that it had arrived and she was sending it to Lalez, where the transport would take at most an hour. The contact "Ben Ahmetaj" asks her if the company Brunes Shpk has parquet pavers, while Dona tells him that they don't but she could suggest someone, as she had several contact numbers. "Ben Ahmetaj" thanks her and tells her that he would talk to Bruna and let her know.

On 20.03.2023, the citizen Gazim Bregu was questioned in the capacity of the person who has knowledge of the investigation. He explained that he is the sole owner of the commercial entity "EGEU Stone sh.p.k" with tax number: L639160021. He explains that commercial activity is related to stone works and the construction of buildings or other activities in the field of construction. Initially, he was asked about the relationship with the citizen Arben Ahmetaj, for which it was explained that he had known him since 2022. The acquaintance with him was accidental, since his friend, whose name is Enis Hoxha, was hospitalized in Hygeia Hospital and there he also saw the citizen Arben Ahmetaj. He explained that he was introduced to him as the husband of Enis's sister, whose name he does not know. As for the acquaintance with the citizen Enis Hoxha, he clarified that he has known him for 2-3 years and the meeting was accidental in the Dhërmi area at the coffee bar "Panorama". After the first acquaintance, they continued to keep the acquaintance. He clarified that he told Enis to talk to Arben to get a job, but he (Enis) did not tell Arben. During his statement, the citizen Gazim Bregu first clarified that he did not do any private work for Enis Hoxha, for the latter's sister or for the citizen Arben Ahmetaj. He has even raised claims that he does not know why his name is listed in the offers and thinks that it has to do with Enis's request to receive discounted products, as well as claiming that he is not aware of the tax invoices and that he did not ordered the goods listed therein and did not sign these offers or invoices.

The conversations developed on the communication network "Whatsapp" between the citizen Helidona Lleshi (Dona Brunes), owner of the mobile number 0692065508 and the contact registered under the name "Ledia Ark Brunes" with the phone number 0696263087, were developed from the date 25.01.2019 to the date 27.07.2021, according to the data extracted from the act of examination of the telephone of the citizen Helidona Lleshit.

On 09.03.2021, at 14:17 PM, the contact "Ledia Ark Brunes" sent Dona a document named "PREVENTIVE ERJOLA.pdf", After sending her this preventive, at 14:45 PM, Ledia tells her that he had communicated with Erjola and she had asked him that the offer, which after being opened by us, turns out to have the logo of Brunes Shpk, the title "Preventiv Erjola Hoxha", images of various products such as beds, candlesticks, mirrors, living room, tables, chairs, etc., a total of 14 items. In this quotation, for each item there is a description, quantity, price, and notes such as "order" or "condition". The total value in this budget is 33,674 euros, the

discounted value is 25,256 euros, the final value to be paid is 25,000 euros, the wardrobe should also be noted in the budget. Donna tells her that she had spoken too, so another offer will be sent to Erjola including the wardrobe. At 14:54, Ledia reworked her estimate by marking the wardrobe as a product requested by Erjola, so the number of products listed is 15. The total value in the estimate is 46,610 euros, the discounted value is 34,958 euros. Ledia tells Donna that "Bruna" is changing some elements in the wardrobe, so the total value/price has to change again. Donna asks Ledia to send her the final estimate.

On 10.03.2021, at 12:20 PM, Ledia sent the document named "Final Prevention.pdf", which, after being opened by us, turns out to have the logo of Brunes Shpk, the title "Preventiv Erjola Hoxha", images of various products such as bed 1 piece, candelabra 4 pieces, mirrors, living room 1 piece, tables 1 piece, chairs 8 pieces, etc., in total 14 items. In this quotation, for each item there is a description, quantity, price, and notes such as "order" or "condition". The total value in this estimate is 33,674 euros, the discounted value is 25,256 euros, the final value to be paid is 25,000 euros.

At 13:44 PM, Dona asks Ledia to work again with the estimate to change the final value and set it at 21,000 euros. After making this change, she asks the document to be sent to the chat.

On 12.03.2021, at 07:34, Ledia sent the document requested by Dona, where the products and quantities have not changed, while the value has been set at 21,000 euros. In this estimate, among other things, it is noted that the bed cost 4,822 euros; the salon or the name "freemood" cost 4,230 euros; 8 chairs cost 2,946 euros, a table cost 4,727 euros, etc. The values described are in discount. From the examination of the expert report of the telephone device of citizen Helidona Lleshi, it appears that Ledia, using another telephone number, which is 0697070184, talked to Helidona about Erjola Hoxha.

On 17.11.2020, at 08:09 AM, Ledia, owner of the mobile number "0697070184" sent a document named "Erjola hoxha.pdf", in which various products such as beds, candles are listed, mirrors, living room, tables, chairs, etc. These products are presented with photos, description, quantity, price and total value. She explains to Dona that in relation to the above document, she has not foreseen a reduction because Erjola has not chosen anything yet. According to Ledia, Erjola had told her several times that she would come but she hasn't come yet (meaning in the premises of Brunes Shpk).

On 02.03.2021, at 09:19 AM, Ledia informs Dona that she was going to Erjola Hoxha for measurements and asks her if she needs to measure anything for her.

On 19.04.2023, the citizen Ledia Kishta was asked, who explained that she was employed as an architect at the company "Brunes" Shpk, from August 2016 and then voluntarily left in 2021. She explained that she knows citizen Arben Ahmetaj, but not directly, because she has not met him.

But she explains that she has known Erjola since 2017, and currently she knows that she is Arbeni's roommate. She got to know Erjola as a customer in the show room, during the time she was doing her house and that of her sister-in-law, Eljona Hoxha, Erjola's brother's daughter-in-law. I don't know where they did the work. I only did the furniture selection. At the time when I met Erjola, I was working at Brunes Lux, in front of Coin, which was a subsidiary to serve customers. Previously, she clarified that from her two colleagues, in 2020, she found out that Erjola was the girlfriend of Arben Ahmetaj, and worked at Altelecom.

Following her statement, the citizen Ledia Kishta explained that she was engaged in the villa located in Gjirin e Lalzi, in the Valamar complex. She clarifies that at the end of February or the beginning of March 2021, Helidona brought Bruna, who is the sister of Arben Ahmetaj, as

a client. She says that she didn't know Bruna before, but was introduced to her by Helidona. She explained that Bruna was very confident that she was an architect, so I had to adapt to her requirements. In another meeting she had with Bruna, she says that she had coffee in Valamar and realized that she had completed the economic faculty. Helidona told her that I would help Bruna to make the furnishings for a villa in Valamar, for which Ledia says that she had worked on an estimate for Erjola Hoxha since November 2020. She exchanged numbers with Bruna to be in touch. She explains that she started the work, so the first thing she had to do was the survey, that is, the measurements in the object. Within a week of the first meeting with Bruna, she says that she went to Valamar, to a two-story villa, near the seashore. This villa was a work in progress, systematized from the outside but the work was being done inside. There were workers in the building who were working on the interior, the rooms on the second floor were almost finished, she remembers that they were finishing the plastering on the upper floor. While on the first floor, they were demolishing the walls because they wanted to make a different interior. She clarified that Bruna did not tell her whose villa it was. Afterwards, Bruna told her that in order to choose the material and colors for the furniture, Ledia should contact Erjola. She explains that these conversations with Bruna took place in March 2021, and then she does not remember whether she wrote to her or Erjola wrote to her, but they contacted each other again, that is, with Erjola, where they discussed the furnishing part, more specifically for the wardrobe, matrimonial bed, sofas, armchairs, etc. Ledia explains that she could not ask Erjola about the Villa, but she had realized because of the work she was doing that this villa was hers. During the time she communicated with her, Erjola was pregnant and could no longer come to the store of Brunes shpk. She explains that during this period, and more specifically in March 2021, Bruna selected the material, while she (Ledia) sent it to Erjola by message. Since Erjola was choosing the product, Ledia explains that she prepared the estimates, because she worked with price lists, so by choosing the products she wanted, she created the estimate, but she could not make discounts. She explained that she sent the preventive measures to Erjola and Dona, the latter because she determined the reduction that the client would receive and because she should know what the client was buying. On March 15, 2021, she left her job and no longer followed this project. She clarified that she does not know who made the payments in relation to the estimate she had prepared, as it was a sector that was not followed by her.

From the following investigation, it turns out that in the company Egeu Stone Llc original documents have been administered/seized, which show the works carried out in the villa in Hamallaj, Valamar. According to the minutes "for the execution of the document seizure decision", dated 20.04.2023, in the premises of the company "Egeu Stone" Shpk, documents were administered that show the payment for the Villa in Hamallaj. In the entirety of these documents, the same data as those described above were found, where it turns out that the documents identify that the works were carried out for the citizen Beni, BA, Bruna, Erjola Hoxha or Valamar accompanied by the telephone number of the citizen Bruna Ahmeti (Mene) 0696028411.

Specifically, the following were seized: A transparent plastic bag for holding documents, with a blue ribbon, where there is a letter stamped with the handwritten note "Hamallaj, Brunes Shpk, Fatura, 2021", inside which are:

- Offer in yellow, with Serial No. ORD259569, with Offer No. PST112223, dated 22.05.2021, issued by Brunes Shpk for the offer to the recipient "Gezim Bregu TR (BA) (Egeu Stone)", worth 342,920.54 ALL. This offer has handwritten notes such as: "Company including VAT, 0696028411, Bruna" etc. In the offer recipient column, the name Qazim Tosku and the signature are written). It describes goods such as Ddense Dck brown MT, Adesiflex white, ultrafuge paint. In the Bidder column, the entry "Unpaid" is made;
- Offer in yellow, with Serial No. ORD259912, with Offer No. PST112394, dated 24.05.2021, issued by Brunes Shpk for the recipient "Gazim Bregu (Beni)", worth

373,731.60 ALL. This offer has handwritten notes such as: "Valamar, 0696028411". In the offer recipient column, the name Qazim Tosku and the signature are written. Products such as lamps, coffee table, CC light bookcase, etc. are found. In the Bidder column, the note "Not liquidated" is made.

- Offer in yellow, with Serial No. ORD263196, with Offer No. PST113723, dated 03.06.2021, issued by Brunes Shpk for the offer to the recipient "Gazim Bregu (Beni)", worth ALL 907,739.40. This offer has handwritten notes such as: "Valamar, 0696028411, AB085AP". In the column offer recipient is a signature, and above a note: Gersi. In the "offer recipient" column, the note is made unpaid. The goods described in it are freemood Front element etc.
- Offer in yellow, with Serial No. ORD263235, with Offer No. PST113740, dated 03.06.2021, issued by Brunes Shpk for the recipient "Gazim Bregu (Beni)", worth 831,938.70 ALL. This offer is handwritten notes as: "AB085AP". In the offer recipient column, the name Erjola Hoxha and the signature are written;
- Offer in yellow, with Serial No. ORD263550, with Offer No. PST113860, dated 04.06.2021, issued by Brunes Shpk for tender to the recipient "Gazim Bregu (Beni)", worth 59,602.56 ALL. This offer has handwritten notes such as: "Brunes shpk, Invoice 2021". In the offer recipient column, a name with initials B. and signature is written;
- Offer in yellow, with Serial No. ORD265079, with Offer No. PST114446, dated 10.06.2021, issued by Brunes Shpk for the offer to the recipient "Gezim Bregu TR (BA) (Egeu Stone)", worth 3,116.67 euros. This offer has handwritten notes such as: "Company including VAT, Hamallaj, 0693443119, Erjola Hoxha" etc.;
- Offer in yellow, with Serial No. ORD267282, with Offer No. PST115298, dated 17.06.2021, issued by Brunes Shpk for tender to the recipient "Gazim Bregu (Beni)", worth 137,491.20 ALL. This offer has handwritten notes such as: "Company including VAT, Egeu Stone, regular vat, Gjiri i Lalzit, 0672017879". In the offer recipient column, the name Qazim Tosku and the signature are written;
- Pink-colored offer, with Serial No. ORD267638, with Offer No. PST115465, dated 18.06.2021, issued by Brunes Shpk for the offer to the recipient "Gezim Bregu TR (BA) (Egeu Stone)", worth 22,865.92 ALL. This offer has handwritten notes such as: "Company including VAT, Vila Hamallaj"; Copy of Offer with Serial No. ORD271745, with Offer No. PST117097, dated 06.07.2021, issued by Brunes Shpk for the offer to the recipient "Gezim Bregu TR (BA) (Egeu Stone)", worth ALL 450,727.54. This offer has handwritten notes such as: "Company including VAT, Pandi Mara".
- Fiscalized invoice with seller Brunes Shpk with tax number K37125203H, with buyer Egeu Stone Shpk with tax number L639160021, with Invoice No. 41/2021, dated 06.07.2021, with the description on the invoice "Slab 60\*60", quantity 604.80 m2, with a total of 3,748.80 euros. On the first page there is the handwritten note "Pandi Mara, supply received";
- Offer in yellow, with Serial No. ORD273035, with Offer No. PST117609, dated 10.07.2021, issued by Brunes Shpk for the offer to the recipient "Gezim Bregu TR (BA) (Egeu Stone)", worth ALL 448,866.96. This offer has handwritten notes such as: "Company including VAT, Pandi Mara".
- Offer in yellow, with Serial No. ORD2743..., with Offer No. PST118132, dated 15.07.2021, issued by Brunes Shpk for the offer to the recipient "Gezim Bregu TR (BA) (Egeu Stone)", worth ALL 967,837.50. This offer has handwritten notes such as: "company including VAT, AA072UM, Kavajë, Tomorrow morning" etc. In the offer recipient column, the name Pandi Mara and the signature are written;
- Offer copy, with Serial no. ORD274179, with offer No. PST118066, dated 15.07.2021, issued by Brunes Shpk for the offer to the recipient "Gezim Bregu TR (BA) (Egeu Stone)", worth ALL 573,135.69. This offer has handwritten notes such as: "Pandi Mara and signature".
- Offer in yellow, with Serial no. ORD275450, with offer No. PST118562, dated 21.07.2021, issued by Brunes Shpk for the offer to the recipient "Gezim Bregu TR (BA)

(Egeu Stone)", worth 29,496 ALL. In the offer recipient column, the name Pandi Mara and the signature are written;

- Offer in yellow, with Serial no. ORD275326, with offer No. that is not clearly distinguishable, dated 21.07.2021, issued by Brunes Shpk for the offer to the recipient "Gezim Bregu TR (BA) (Egeu Stone)", worth 286,701.66 ALL. This offer has handwritten notes such as: "Company including VAT". In the offeree column, the name Pandi Mara and the signature are written;
- Offer in yellow, with Serial no. ORD277798, with offer No. PST119572, dated 30.07.2021, issued by Brunes Shpk for the offer to the recipient "Gezim Bregu TR (BA) (Egeu Stone)", worth ALL 442,860.00. This offer has handwritten notes such as: " Company including VAT ". In the offer recipient column, the name Endrit Fifo and the signature are written;
- Offer in yellow, with Serial no. ORD278570 with offer No. PST119875, dated 02.08.2021, issued by Brunes Shpk for the offer to the recipient "Gezim Bregu TR (BA) (Egeu Stone)", worth 3,691.50 euros. This offer has handwritten notes such as: " Company including VAT, Artani, Kamez" etc. In the offer recipient column, the name Vangjel and the signature are written;
- Offer in yellow, with Serial no. ORD279002 with offer No. PST120046, dated 04.08.2021, issued by Brunes Shpk for the offer to the recipient "Gezim Bregu TR (BA) (Egeu Stone)", worth ALL 427,799.40. This offer has handwritten notes such as: " Company including VAT, Artan" etc. In the offer column, the recipient's name is not listed;

It was also seized in a transparent plastic bag for holding documents, with a white tape, where there is a letter stamped with the handwritten note "Glasses Hamallaj - Nobis", inside which are found:

- Project - Pergola with Valamar braces, Dimensions - 400x310cm, total price 4,200 euros. Handwritten note "Hamallaj, paid 06.06.2022", sheet 1 (one).
- Invoice paid by Xhimi for gas+petrol, dated 09.01.2021, with description "Three days in Hamallaj", value 2,500 ALL;
- Invoice, paid by Sijeldi, dated 09.01.2021, with description "Nafta Hamallaj", value 2,000 ALL;
- Non-taxed invoice for the object "Vila Hamallaj", issued by Ledjon Tarellari NP, with the trade name "Ledan Alumin", with tax number "M013215064", date 02.04.2021, value 1,768 euros. Specifications "12 mm glass wall with a large bay and a port for entry and exit with glass hinges and full rails". In this invoice is the handwritten note in the column "Ing" Endrit Fifo. An orange Sticky Paper with the note "Paid 100,000 ALL..." was also seized.
- Invoice paid by Xhimi, dated 08.02.21, with description "Kabell - Hamallaj", value 3.3401 ALL,
- Invoice paid by Endriti, dated 09.02.21, with the description "Hamallaj Materials", value 12,625 ALL;
- Invoice paid by Endriti, dated 09.02.21, with description "Hamallaj marble", value 10,800 ALL;
- Invoice paid by Marjo, dated 11.02.21, with description "22 bags of Hamallaj putty", value 17,600 ALL;
- Invoice paid by Marjo, dated 11.02.21, with description "For Zija Dhërmi + Hamallaj", value 1,000 euros;
- Invoice paid by Marjo, dated 11.02.21, with description "For Armand Vetratat Hamallaj", value 2,000 euros;
- Invoice, paid by Marjo, dated 12.02.21, with description "For Zija material Hamallaj", value 1,000 euros;

- Preventive for the object: "Private entrance", issued by Ledjon Tarellari NP, under the trade name "Ledan Alumin", with Tax number "M01321506A", dated 21.02.2022, value 6,980.3 euros. Handwritten note "payment by bank",
- Payment order, paid by Endrit, dated 22.02.21, with description "Sand cement Hamallaj", value 60,300 ALL;
- Invoice, paid by Endrit, dated 24.02.21, with description " Sand cement Hamallaj ", value 9,400 ALL;
- Invoice No. 82, paid by Endrit Fifo, dated 26.02.2021, with description "Pag Sit, No. 4 Vila Hamallaj", value 2,310,100 ALL;
- Invoice, paid by Gezim, dated 01.03.2021, with description "Material goods in Hamallaj", value 50,000 ALL;
- Invoice, paid by Gazim, dated 01.03.2021, with description "Rent in Hamallaj", value
- Invoice, paid by Gazim, dated 01.03.2021, with description "Endrit for kapllan Hamall", value 500,000 ALL,
- Invoice, paid by Gazim, dated 01.03.2021, with the description "Endrit prepayment for the fence", value 200,000 ALL;
- Invoice, paid by Gazimi, dated 01.03.2021, with description "Per Marjo Gipsi", value 30,000 ALL;
- Invoice, paid by Marjo, dated 01.03.21, with the description "Marigleni for liquidated Hamallaj gypamount", value 27,500 ALL;
- Invoice, paid by Gazim, dated 05.03.2021, with description "Per Brunen", value 13,000 euros and 200,000 ALL;
- Invoice, paid by Gezim, dated 05.03.2021, with description "Endritin per Hamallaj", value
- Invoice paid by Gezim-Marjo, dated 05.03.2021. with description "Armand Karabushi - Glasses Hamallaj", value 1,500 euros;
- Invoice, paid by Marjo, dated 11.03.2021, with description "Pedanen Hamallaj Arnil Mene", value 5,000 euros;
- Invoice, paid by Gezim-Marjo, dated 26.03.2021, with the description "For Hamallaj advance tent", value 2,500 euros;
- Output sheet, dated 26.03.2021, address to which the goods go "Xhimi Hamallaj", with description "Bricks purchase etc", value 13,100 ALL,
- Delivery slip, dated 26.03.2021, address where the goods are going "Marjo", with description "Advance payment for Hamallaj", value 2,200 euros,
- Invoice, paid by Xhimi, dated 26.03.2021, with description "Opening the chimney hole in Hamallaj without invoice", value 9,000 ALL;
- Delivery slip, dated 27.03.2021, address to where the goods go "Xhimi Hamallaj", with description "boxes purchase etc", value 920 ALL,
- Delivery slip No. 1, dated 29.03.2021, the address where the goods go "Hamallaj Kapllani", the issuing entity "Priska Krujë" signed by Osman Priska, with the description "Stone...", value 450,000 ALL;
- Delivery slip, dated 27.03.2021, address to where the goods go "Xhimi Hamallaj", with description "Buy box etc", value 920 ALL,
- Delivery slip No. 1, dated 29.03.2021, the address where the goods go "Hamallaj Kapllani", the issuing entity "Priska Kruje" signed by Osman Priska, with the description "Stone...", value 450,000 ALL;
- Delivery slip No. 2, dated 13.04.2021, the address where the goods go "Hamallaj Kapllani", the issuing entity "Priska Krujë" signed by Shkëlzen Guni, with the description "Stone...", value 210,000 ALL;
- Delivery slip No. 3, dated 14.04.2021, the address where the goods go "Hamallaj Kapllani", the issuing entity "Priska Krujë" signed by Shkëlzen Guni, with the description "Stone...", value 450,000 ALL;
- Invoice, paid by Endrit, dated 14.04.2021, with description "Paint Hamallaj", value 2,450 ALL;

- Invoice, paid by Xhimi, dated 14.04.2021, with description "Paint+Hamallaj Chalk", value 6,450 ALL;
- Invoice, paid by Marjo, dated 03.05.2021, with description "Paint Hamallaj", value 5,000 ALL;
- Invoice, paid by Marjo, dated 25.05.2021, with description "Hamallaj hydraulic materials", value 760 ALL;
- Invoice, paid by Marjo, dated 29.05.2021, with description "Liquidation for... (Hamallaj)", value 299,000 ALL;
- Yellow delivery slip dated 03.06.2021, product description "Tel Bet", quantity 20\*420-8400 lek, writing on the left with blue pen "Xhimi Hamallaj".
- Yellow release sheet dated 03.06.2021, description of the product "Tub", quantity (30\*15-450 ALL + 100-550 ALL total), writing on the lower left part of the sheet with a blue pen "Xhimi" Hamalla".
- Yellow exit sheet dated 03.06.2021, description of the product "silicone", quantity (3\*200-600 ALL + 500-11 000 ALL total), writing on the lower left part of the sheet with a blue pen "Xhimi" Hamallaj".
- Yellow delivery slip dated 04.06.2021, product description "cable... etc.", with a total value of 13,200 lek, written in the lower left part of the sheet with a blue pen "Xhimi Hamallaj", and mandates of payment..
- Invoice dated 11.06.2021, with the inscription "Ege stone, Eng. Elvi Kola (given to Mario)", in the amount of 4000 ALL, workers' salaries (petrol payment for the month of May-Hamallaj).
- Invoice, paid by Ajlina, dated 14.06.2021, with description "Various expenses given to Endrit Kamëz-Hamallaj", value 26,800 ALL;
- Invoice, paid by Xhimi, dated 19.06.2021, with description "LED for Hamallaj", value 3,500 ALL, sheet 1 (one);
- Invoice, paid by Endrit, dated 19.06.2021, with description "Payment of Hamallaj marble", value 27,000 ALL, sheet 1 (one);
- Invoice with serial No. 000535, where 3,252 euros were paid, by the accountant "Endrit Fifo" with the note "400,000 lek for the remaining obligation in Valamar. Remaining today 6,248 euros", dated 24.06.2021;
- Invoice, paid by Ajlina, dated 30.06.2021, with description "Payment for railings-Hamallaj- Endrit", value 150,000 ALL;
- Non-fiscalized invoice "Invoice", issued by Ledjon Tarellari NP, with trade name "Ledan Alumin", with Tax number "M01321506A", dated 15.03.2022, value 3,973 euros. Handwritten note "3793x122.3-485900; paid 300000 - 15.03.2022; paid 17.03.2022-186000".
- Non-taxed invoice, issued by Ledjon Tarellari NP, under the trade name "Ledan Alumin", with Tax number "M01321506A", dated 19.03.2022, value 333 euros.
- Non-taxed invoice "Fatur Egeu Stone Sh.p.k", issued by Ledjon Tarellari NP, with trade name "Ledan Alumin", with Tax number "M01321506A", date 21.03.2022, value 982.8 euros. Handwritten note "333x122.3+983x122.3-160900; 22.03.2022 paid Endrit 150000. Paid 10600 on 28/03/2022".
- Offer issued by Ledjon Tarellari NP, with trade name "Ledan Alumin", with Tax number "M01321506A", date 25.03.2022, value 190 euros. Handwritten note "23000 paid by Endrit 28/03/2022".
- Offer issued by Ledjon Tarellari NP, with trade name "Ledan Alumin", with Tax number "M01321506A", date 30.03.2022, value 292 euros. Handwritten note "35600 paid by Endrit 30/03/2022".

Non-taxed invoice, issued by Ledjon Tarellari NP, with trade name "Ledan Alumin", with tax number "M01321506A", date 11.04.2022, value 1,454.30 euros. Handwritten note "Tek Nobis, paid 12.04.2022"

Non-taxed invoice, issued by Ledjon Tarellari NP, with the trade name "Ledan Alumin", with tax number "M01321506A", dated 05.06.2022. In the invoice description, it is described as



"Dismantling and restoration of glass wall with door", value 234 euros. The handwritten note "Hammallaj, paid by Endrit 06.06.202 2".

On 19.04.2023, the citizen Vasilika Çausi, who has stated that she is currently employed as an economist in the commercial entity "Miguel Group" Shpk "M22316020G", with partners in the company 50% of the quotas are Loreno Fejzulli and Enkeliada Bregu. Enkeliada is married to Gazim Bregu. She explained that she has been using the telephone number 0695725467 for six years, she does not know if it is registered in her name.

She explained that she knows the citizen Gazim Bregu, as she was employed in his company "Egeu Stone" Shpk, from April 2019 to December 2022. ... in... the position of the company's economist. Based on her position as a firm economist, she was asked if works were carried out in Villa no. B22 in Valamar, for which she explained that to her knowledge, works were carried out that started in 2020, she does not remember the correct date, but she remembers the month it was September. She does not remember when the works were finished. The raw material supplies for the works were made to Brunos Shpk and to some companies where we used to get construction materials, such as Dekoll, etc. she explained that they were supplied with concrete, paint, tiles, she does not remember who made the pool, so mainly construction materials. Payments were made by herself, with a bank transfer order, to the supplier, after confirmation by the administrator, who at that time was Gazim Bregu. Also, he clarifies that the payments were made because Administrator Gazim Bregu requested them. The works in this villa were done with the workers of Egeu Stone Shpk, while all the works were followed by the administrator Gazim Bregu

She explained that these works in Villa B.22 in Valamar were done for Erjola Hoxha, that at that time she did not know who she was, but now she knows that she is the wife of Arben Ahmetaj. Next, regarding the invoicing for the goods that were purchased in the name of Egeu Stone Shpk, Vasilika explained that she informed Gazim that these actions she was doing in relation to the invoices that were being purchased for Erjola Hoxha's Villa were fictitious. Gazim has told her that he decides and he knows what he buys.

In relation to the invoices and works performed in this villa, in the accounting system of the Egeu Stone company, not all the works have been registered because there are many works or purchases that were paid cash. Similarly, the citizen Vasilika Caushi explained that she did not register or receive payments from the citizen Erjola Hoxha. Next, she was asked about some original tax invoices issued by Brunos Shpk with buyer Egeu Stone Shpk, which were not in the company's offices (but were found during the inspection of the residence of the citizen Erjola Hoxha). Regarding this, she explained that she does not know where these invoices are located, but the original invoice always went to the facility where the works were being carried out and later the employees brought it to the office. The invoices they brought are intact, the ones that were missing, i.e. the originals, have photocopies after I reconciled with the supplier.

The citizen Vasilika Caushi was recognized and asked about the communications she had with the citizen Helidona Lleshi, on 14.06.2021, she asked for the purchase card for the object B22, Valamar, for the period September 2020 to 14.06.2021. Regarding these communications, she explained that the invoices that came to his office were in the names of Egeu Stone, Gëzim and Erjola Hoxha. She needed to do the reconciliation because she was going to pay the bill. Helidona told her that she would contact Marinela, whom I know as she has been in contact by e-mail, and explains that she probably sent the card I asked for. After reconciling the invoices, she made the liquidation by notifying Gazim Bregu.

She explains that the company Egeu Stone Shpk has had an external auditor, the person was called Vasil Xeka, Physical Person, who was from 2019 to 2021. Then, in 2022, a contract agreement was signed with the citizen Eliona Hoxha (of who is the sister-in-law of the citizen

Erjola Hoxha), who is an accounting expert and audits the company Egeu Stone Shpk. On 19.04.2023, the citizen Qazim Tosku, electrical engineer by profession, currently administrator of the company Egeu Stone Shpk. He explained that he started working at this company in September 2020, where he worked as an electrical engineer.

He was asked if electrical works were carried out through the company "Egeu Stone Shpk" in the area of Valamar, Hamallaj, for which he explained that he and other employees were engaged in the reconstruction of an object in Hamallaj, in Valamar, with number B22. For the first time, he went to this building, as he remembers, in October or November of 2020. When he was there for the first time, the building had two floors, it was not habitable and the Egeu company was doing the construction. He explained that he was an electrician and his job was to lay electrical wires, install plugs and switches. At the time he was there, Qazimi explains that the walls were plastered and other workers who were in the building were engaged in demolishing the walls, plastering, etc. He remembers that in relation to this object he was also interested in the swimming pool tiles, about which he informed Gezim. After finishing the laying of wires and the electrical part, Qazim explains that he left the facility, he certainly informed Gezimi about the progress he had made at work. According to him, there was no one responsible for the works that were being done, but he kept the communications regarding the electrical part with Gazim Bregun. Regarding the owner of the villa where work was being done, he clarified that at that time he did not know who he was, but today he knows that it is Erjola Hoxha, and he learned this from the media. He was asked if he knew the citizens Erjola and Enis Hoxha, which he denied, while when he was asked about Bruna (Brunilda) Mene, he clarified that he did not know her, but he heard her name in the facility where the works were being done. . I don't know if he met her or not. Also, he was asked about the documents seized in the premises of the Egeu Stone company, and more specifically the offers issued by Brunos Shpk for him, and he clarified that the signature was made by him, he does not know what the listed products are. He personally did not place their order, while he took the product to Valamar.

Based on the data obtained from the declaration, on 19.04.2023, an examination was made of the phone of the brand "Samsung Note 20 Ultra", which is in use by the citizen Qazim Toksu. By checking the "Whatsapp Business" column, all the messages exchanged by this application using the mobile number 0697922369 are found. Among other things, it turns out that there are communications with the contact "+355692078514", with the name "Gezim Bregu". These conversations took place from 23.08.2020 to 21.02.2022. The citizen Qazim Tosku himself is identified in these conversations as Xhimi. In the interest of the investigation, regarding the works in the Hamallaj villa, the following conversations were obtained: 27/11/2020, 17:22-Xhimi: Gëzim, I am asking you after I spoke to Vini and those plugs that were removed in Hamallaj are good and expensive... how about we install them or not?  
27/11/2020, 17:23 - Gezim Bregu: No, we will take them to the warehouse  
27/11/2020, 17:23 - Gezim Bregu: Other purchases  
27/11/2020, 17:23- Xhimi: They are in the warehouse, because we brought them..  
14/01/2021, 14:20- Xhimi: Gezim, we need some money for materials here in Hamallaj  
14/01/2021, 14:21 - Gezim Bregu: Come to the office when you get up  
14/01/2021, 14:21 - Xhimi: Ok, let's talk there  
15/01/2021, 09:49- Xhimi: The upper floor has been closed...only the bathrooms are left because they don't have quotas and a balcony  
15/01/2021, 09:49 - Xhimi: Today they started on the ground floor  
15/01/2021, 10:06 - Gëzim Bregu: Ok  
15/01/2021, 10:06- Xhimi:  
16/01/2021, 10:45-Gezim Bregu: How are you?  
16/01/2021, 10:45 - Gëzim Bregu: do the tiles come by courier  
16/01/2021, 10:46-Gezim Bregu: how are you doing, are you at work today  
16/01/2021, 10:49- Xhimi: Well, those missing pool tiles have not arrived

16/01/2021, 10:50-Gëzim Bregu: talk to Brunen, tell Endri to call them

16/01/2021, 10:50 - Xhimi: Ok

20/01/2021, 09:56 - Xhimi: Bro, how are you? Today I will most probably close all the pipes and wires inside the villa.. both floors.. and then outside to the automat.. I need some money and tomorrow I will continue with the internet and TV lines and then the outside part.

20/01/2021, 09:56- Xhimi: Then, I will choose the sockets and plugs and lighting

20/01/2021, 09:57 - Gezim Bregu: Ok

06/04/2021, 09:02 - Xhimi: Morning. I met an electrician yesterday...he wanted 60,000 salary, I know now...let's see if we find someone else. Also, there are some ALL to be paid for the lighting here in Hamallaj...the materials have been taken, but we don't have anymore..

06/04/2021, 16:02 - Xhimi: Brother

06/04/2021, 16:02 - Xhimi: I have to go there to get those materials

06/04/2021, 16:03 - Xhimi: I need the money

06/04/2021, 16:03 - Xhimi: Will you leave them at my office?

06/04/2021, 16:03 - Gëzim Bregu: How much you want

06/04/2021, 16:11- Xhimi: 80000

06/04/2021, 16:11- Xhimi: New ALL

06/04/2021, 16:11 - Gezim Bregu: F.k

06/04/2021, 16:12 - Xhimi: 48700 today and 29800 the arriers. The total is 78500 lek.

06/04/2021, 16:12 - Xhimi: (not understable)

After the seizure of the documentation in the company "Egeu Stone" Shpk, as well as the statements of the citizens Vasilika Caushi and Qazim Tosku, the citizen Gazim Bregu was re-questioned, who changed the statements dated 20.03.2023. Initially, he gave clarifications regarding the works in the Hamallaj area. According to him, these works were done at Vila B22, in Valamar. Its engineers have been like managers, where they followed the work done by other work groups. He explained that he was contacted by Enis at the end of 2020 or at the beginning of 2021, but the works started in March 2021. In advance, his workers went and saw the terrain at the beginning of 2021. Enis said that his sister, whose name is Erjola, had bought a house whose works were scandalous and it needed restoration. The villa was built, it had two floors and there was no swimming pool at the time when they took it to carry out works. Egeu Stone has had working groups to carry out hydraulic, electrical and plaster works. However, he clarifies that there were other work groups that they did not know. Such groups have been contacted by Enis, Erjola or Bruna. Bruna is the sister of Arben Ahmetaj. He clarified that he does not know Bruna personally, but she dealt with the groups and found them for the work. His employees told him so. The works carried out were stone and marble works, which means demolition and construction, construction of the swimming pool. The works for the construction of the swimming pool were carried out by some employees who, to his knowledge, are relatives of Enis. The citizen Gazim Bregu clarified that all the orders, for all the works to be performed, were made by him, as well as he paid all the orders he made. The intensive works were carried out from March 2021 to July 2021. He explained with Erjola that there may have been once or twice telephone communications, regarding some issues of defects.

He clarified that he did not have any contract with Enis, did not invoice him and did not receive any monetary amount for the work he did, nor for the payments he made on their behalf. For the completed works, to his knowledge, there was no construction permit or permit for the completion of the works. Regarding the architect of the apartment, he explained that initially there was a girl named Mira, but that he did not meet her. I remember that they removed it and followed the works themselves, Enis with Erjola. Citizen Gazim Bregu was asked about Bruna's role in Villa no. B22, for which she said that she went with Erjola while the works were being done, and it was also involved in finding working groups or making orders.

Next, he was asked about the purchases that were made at Brunes Shpk, for Villa No. B22, Valamar, for which it was explained that they had agreed that the purchases would be made in his name, in the name of the company Egeu Stone and then he would reconcile with Brunes Llc and to pay them in total. He clarified that this is how it happened, at Brunes Llc, they ordered Erjola with Bruna most of the time, while the invoices came to him (Gazim). Initially, it came to me as an offer, and then the regular invoice including VAT was received. He made all the payments, for as many invoices as they issued. But, Erjola actually exceeded the conversation they had left at the beginning, where they had agreed on the contract and the restoration, and then, according to Gazim, Erjola started buying ready-made products. I don't know how much the total value was that he bought from Brunes Shpk, and I don't even know how much the entire value of the works was. He explained that he also made payments to the work groups who were carrying out the works at the villa in Hamallaj. The citizen Gazim Bregu was asked about the citizen Gerian Kuka, for whom he explained that he has known him for 3-4 years, has business relations with him, but has never seen him in the premises of the villa with No. B22, Valamar, Hamallaj. Also, it was asked about the communications developed with its administrator, Qazim Tosku, he said that the intensive works related to this villa were done in the spring of 2021, when Enis had asked him that the Villa in question, should be completed and ready for amountmer 2021.

On 04.05.2023, the citizen Gazim Bregu appeared before the judicial police to submit a statement stating that the amount related to the expenses incurred in relation to the Vila Hamallaj (Erjola Hoxha) facility is worth 137,000 (one hundred and thirty-seven thousand) euros, a amount which is not paid by Enis Hoxha. This amount represents the value of the materials purchased for this purpose, as well as the value of the work."

The citizen Helidona Lleshi, who is employed as a Sales Director in the commercial entity Brunes Shpk, turns out to have had communications in the form of messages with the citizen Endrit Fifo, who is employed as an engineer in the commercial entity "Egeu Stone" Shpk, with owner Gasim Bregu. In their communications on the Whatsapp application, Endrit Fifo is the user of the phone number 0692065508, and this contact on Helidona Lleshi's phone is registered under the name "Endrit Fifo Ing Egeu Stone".

On 06.01.2021, at 14:47, Endrit, after greeting Dona, introduced himself as the engineer and tells that he had been to Brunes (understood) to choose the tile and floor of the villa that is being restored in Valamar. Dona has not responded to this message, so Endrit writes to her again on 07.01.2021, asking her for the payment. He also explains that he had spoken to a young man at Brunes Shpk, left his phone number and chose the light blue swimming pool tile.

On 08.01.2021, at 09:25, he sends the area 130 m2, meaning the amount of tiles he wanted. On 08.01.2021, at 14:54, Dona sent Endrit a document named "Gezim Bregu.pdf", which after being opened by us turns out to be an invoice with the logo of Brunes Shpk, the name of the client: Gezim Bregu , date 08.01.2021, recipient of the order: Helidona Lleshi. This document presents the descriptions of the items (adesiflex, paint, tiles) together with the photo, price, price with discount, total value, total value with discount. These prices are in Euro currency. There are three products in total, namely 130 m2 of tile, 35 bags of white adesiflex and 25 buckets of paint. The total value is 3,220 euros, while the total discounted value is 1,740 euros. On 16.01.2021, 10:40 , Endrit asked Dona if she had sent the tiles he ordered.

On 26.04.2026, the citizen Endrit Fifo was asked, and he explains that he has been an engineer in the field for 4 years, employed by the company "Egeu Stone" Llc In his duties as an engineer, he shows that he deals with the organization of work, the division of tasks, the daily work plan, generally in any facility where there is work. He was asked if works were carried out in the "Valamar" complex, Hamallaj, where he explained that the company where he is an engineer, only carried out works in one villa. He explained that the works started from November 2020

and in 2021, they were disconnected after the works were finished. He says that he went to Valamar, according to the order of Gazim, who told him that they had received a job and they should go and see it.... he was at the facility with Gazim.... he also explains the role he had in the facility as a manager of different works from different working groups, where one group did the swimming pool, one group did the kitchen inside, another group did the insulation, etc... Egeu Stone carried out the demolition of the plaster, the layers of tiles, the parquet in the part the interior of the villa, after having problems with moisture, the walls, the hydraulic, electrical part, etc., then their reconstruction was carried out, which includes plaster, the hydraulic side, the electrical side, the laying of tiles, etc. Also, the same processes were followed with the yard part. To his knowledge, there was no construction permit or permit for carrying out works.

He explains that when they first went to the villa, there was no one to receive them. I remember that the inner door and the courtyard were open where they entered and the work continued. Gazim has informed about the works at the villa. In the following days, he explains that he saw citizen Erjola Hoxha, her brother Enis Hoxha and another citizen named Bruna, who as far as he knows is the sister of Arben Ahmetaj. He met them because they came to see the progress of the works. Regarding the works performed, he explained that they kept daily reports and handed them over to the finance office or Gazim. He explains that he communicated with Erjola, who was interested in the progress of the works, but he also had communications with Bruna and Enis. He had these communications frequently, about once or twice a week, depending on the work they were doing. He also explained that at the time he went to the facility in Valamar, the pool was under construction, so the pool was being built. in November 2020. The pool works were being built by a working group that was not part of Egeu Stone....

According to the citizen Endrit Fifo, the value of the works or expenses is somewhere around 137,000 Euros, only the part paid by Egeu Stone that counts the works and reconstruction. Furniture or other products of this type such as bathroom equipment, air conditioner, bedroom, living room, etc. are not included. In October 2022, he explained that Gazim asked him for information, what was the total value of the works related to the villa after 1 year or more had passed since the works were closed. To his knowledge, Gazim has not yet been liquidated with Enis, after the latter gave them the work. He explained that many payments were made for the object in question, there were goods that came from Brunos Shpk, stones from Priska in Krujë, and other works that he does not remember. He explained that regarding the expenses incurred, they made daily and weekly reports to the finance department of Egeu Stone. To his knowledge, they have not received any payment for the works, as he has not personally given them any tax invoice. During the time when the works were carried out in the Villa in Hamallaj, the employees who participated in the reconstruction were Xhimi, whose name is Qazim Toska and he dealt with the electrical materials. It was Marjo Cërriku, who was an engineer and followed the works, Sijeldi Bullari the engineer for following the works, Zija is the plumber who dealt with the hydraulic part. This is not an employee of Egeu Stone, but he has been notified by them to come to do work. The citizen Endrit Fifo has become familiar with some documents that have been seized in the offices of Egeu Stone Shpk. More specifically, for the document Invoice with No. 82 dated 26.02.2021, with the description "Paid to Endrit Fifo", "slip delivery No. 4 Vila Hamallaj", in the value of 2,310,100 lek (18,675\*123.7 euros), he has clarified that the value of 2,310,100 ALL amounts up the value of the works that have been done until the preparation of situation No. 4. The situations are not there anymore, after the office has thrown them, since the moment they were prepared out and there was a fuss about it.

Regarding the seized document, Invoice with No. 37 dated 01.03.2021, where there is a note that Gazim gave 500 euros to pay the rent in Hamallaj, Endrit Fifo explained that he rented an apartment in the area of Valamar, that would serve as accommodation for him, because he would follow the works. He kept this apartment for 3 months, as far as he remembers for the period January-February-March. Regarding the seized document, Invoice with No. 35, dated

01.03.2021, where there is a note that Gazim gave them 200,000 ALL for the construction of the fence, explained that this payment was used for the fence of villa B22, Valamar. The fence was made with scaffolding netting, but the netting, in many moments, was also used for pouring concrete.

Based on the fact that the citizen Endrit Fifo was familiar with the seized documents, he explained that he has paid a total of six work situations, including Situation No. 5, worth 2,875,500 ALL, which is reflected in the Invoice No. 121 dated 03.04.2021, with the description "Paid by Endrit Fifo", "Delivery slip. No. 5 Vila Hamallaj". Likewise, in relation to the seized document named "Tushi tenta, Project", it has been explained that this tent is placed in the outdoor area, where the upper part is like a cover that opens with a panel. This is placed on the side, where it covers a coffee table, facing the entrance. While at Ledjan Tarellari, they have taken all the glass works, that is, windows, duralumin glass, the glass wall of the pool, and other works of this type. These payments were made by Egeu Stone Shpk, he does not remember if he submitted any payments. In the following, he is recognized with the Offer issued by Brunos Shpk, for the buyer Gezim Bregu TR (BA) (Egeu Stone), with Serial No. ORD277798, dated 30.07.2021, value 442,850 ALL, where he explained that these offers were signed by him. He doesn't know why he signed them, but he thinks he was there at the Villa facility in Hamallaj and he withdrew them because the supplier was leaving. This has happened often, even with other workers, who sign the receipt of the goods, despite the fact that the goods may not have been ordered by them and they did not know...

The commercial entity Egeu Stone Shpk, with the tax number "L639160021", was established on 08.03.2016, with the object of activity "in the field of construction, wholesale and retail import export of various industrial goods, construction materials, paints, electrical, hydrosanitary, road signs, etc. The sole owner of this company is the citizen Gazim Bregu, where the initial founding capital was 100,000 ALL. The citizen Gazim Bregu was the administrator of the company from the moment of establishment until 31.05.2022, till the citizen Qazim Toska was then appointed. Among other things, it turns out that this company was involved in the Reconstruction process, at the time when the Minister of Reconstruction was the citizen Arben Ahmetaj. From the preliminary verifications, it was found that the company Egeu Stone Shpk, has benefited at least 9 (nine) tenders in the Reconstruction Process in the period from 10.2020 to 08.2022. In these tenders, Egeu Stone company participated as a union of economic operators. The value of these procurement procedures is in the amount of 2,065,195,775.50 ALL or approximately 16.8 million euros.

The citizen Gazim Bregu also has commercial relations with the company A.E. Distribution that is owned by the citizen Gerian Kuka, where the company Egeu Llc invoiced the company A.E. Distribution in the period 18.06.2019-01.06.2021 an amount of ALL 12,767,526.

The commercial company "Egeu Stone Shpk", tax number L639160021, with the administrator the citizen Gazim Bregu, based in Tirana, from the analysis of the books of purchase and sale, declared by the subject to the tax authority, results that the subject has made sales to the subject "A.E Distribution" Shpk with tax number K21915002R, from 18.06.2019 to 01.06.2021, in a total value of 12,767,526 ALL.

Also, in relation to the villa in Hamallaj, as mentioned above, other communications of the citizen Helidona Lleshi with other people have been recorded. Thus, it turns out that there have been communications in the "Whatsapp" application, between the citizen Helidona Lleshi (Dona Brunos), owner of the mobile number 0692065508 and the contact registered under the name "Contract" with phone number 0698080121, who during the communications appears as Adela (Adelina Lleshi). These conversations took place from 22.10.2018 to 07.01.2023.

On 17.06.2020, at 8:21 AM, Dona sent a photo to her contact 0698080121, Adela. This document is "forwarded" and represents a post by brunes.al on its Instagram page. The photo shows two red and yellow armchairs near a swimming pool. These armchairs are similar to those used for to sit in the pool area. Dona asked Adela in what other color is the model in the photo, while Adela answers that the customer can choose any color he wants by order. Helidona, at 08:40 AM this day, was asked about the price and then she tells her that she will give to the customer the price of 110 euros. At 08:42 Dona sends another message to Adela, of the "forwarded" type (so someone sent it to Dona before), where she asks for two red and yellow armchairs. Alba, in her communication, explains to Dona that she doesn't have in the warehouse and she wants the confirmation from Dona to order them, because she told the client that they will arrive in a week. at 08:50 AM, Adela asks about the client's name, while Dona tells her the client's name, which is "Eriola Hoxha".

On 14.04.2021, at 08:03 AM, Dona sends him a message which is "forwarded", i.e. it originally came from someone else, who, following the conversations, is called Florian and has the following email address: florian@arka.al. In this message, he tells Donna that he needs the companies for the outdoor furniture that Brunos prepares on, more specifically: dining table and chairs, chaise longues, seating areas. He loves these for a Villa Project on the Coast. Dona, after sending these messages to Adela, asked her to send them to florian@arka.al.

On 21.04.2021, at 11:21, Adela sent a document named "ERIOLA HOXHA.pdf", which is opened by us and turns out to be a document named "Preventiv Eriola Hoxha" where are presented photos of various products such as chairs, benches, chair mattresses, benches, their code, description, quantity, price. At the end of the estimate, the total value is 7,728 euros, the total value with a discount of 5,796 euros. Dona asked Adela that, for how long do these products take to arrive, while receiving the answer from Adela that it takes two days. Through a "forwarded" message, Dona asks for information about the dimensions of the corner, where Adela sends her a photo showing the dimensions according to the following photo:

At 14:31, on 21.04.2021, Dona sends a "screenshot" photo of the communication with a contact registered under the name "Erjola Hoxha". In the conversation, a photo of the size of the "Komodo S" can be seen, as well as a message from Erjola Hoxha, who requests the ordering of some things and requests that they not be delayed. According to the following photo, it turns out that the document named "ERIOLA HOXHA.pdf", with a total value of 5,796 euros. This is because in the sixth line of products there is also the product "Komodo 5". After learning about this communication, Adela asks Donna if she will order the products without prepayment, according to the conversation above. While Dona tells her that the prepayment was paid to her, so she can follow up with the order.

The citizen Helidona Lleshi also spoke with her contact "Eli Brunos", owner of the phone number 0692966415, where the name Arben Ahmetaj is mentioned in the conversation between them. Based on the communications she had with other contacts, there are reasonable doubts that the conversation refers to the furnishing of the Villa in Hamallaj. A total of 1706 communications have been developed between Helidona and "Eli Brunos", where the focus is on daily reports on collections and payments made by Brunos Shpk.

On 22.09.2021 at 17:10 PM, the registered contact "Eli Brunos" reported to Dona on collections, payments, purchasing and paying entities. It explained that the total turnover was 117,496 euros, 50 dollars and 878,500 ALL. Among other things, he has specified where this income comes from, where it turns out that the name Arben Ahmetaj, worth 500 euros, with the description "furniture prepayment" is also noted in the collection list.

Following the review of the expert report, it turns out that in relation to the Villa in Valamar, several conversations were held in the interest of the investigation between Helidona Lleshi and Kisida Pashaj, the latter possessing the phone number 0695725467. In general, the

conversation refers to the final price for a quote/offer issued to Erjola Hoxha. On 09.03.2021, at 14:23 PM, Helidona sends Kisida a document named "Preventiv Erjola" in pdf format. This document is opened by us and it turns out to have the logo of Brunes Shpk, the title "Preventiv Erjola Hoxha", images of various products such as beds, candlesticks, mirrors, living room, tables, chairs, etc., a total of 14 items. In this quotation, for each item there is a description, quantity, price, and notes such as "order" or "condition". The total value in this estimate is 33,674 euros, the discounted value is 25,256 euros, the final value to be paid is 25,000 euros. Helidona asks Kisida to figure out the cost for this preventive measure and to communicate with Geront.

On 09.03.2021, at 14:57, Helidona sends Kisida a document named "Preventiv Erjola" in pdf format. This document is opened by us and it turns out to have the logo of Brunes Shpk, the title "Preventiv Eriola Hoxha", images of various products such as beds, candlesticks, mirrors, living room, tables, chairs, etc., in total 14 items. In this quotation, for each item there is a description, quantity, price, and notes such as "order" or "condition". The number of products listed is 15. The total value is 46,610 euros, the discounted value is 34,958 euros. Helidona asks her to issue the cost for this estimate, since the customer has added product. Initially, at 3:13 PM, Kisida tells her that the price will be 29,000 euros, after receiving Geront's confirmation, but Helidona asks her to wait a little because the client (Erjola Hoxha) is changing some products.

On 10.03.2021, at 13:32 PM, Helidona sent Kisida the document named "Preventiv final.pdf", which after being opened by us turns out to have the logo of Brunes Shpk, the title "Preventiv Erjola Hoxha", images of various products such as bed 1 piece, candlestick 4 pieces, mirrors, living room 1 piece, table 1 piece, chair 8 pieces, etc., in total 14 items. In this quote, for each item there is a description, quantity, price, and notes like "order" or "condition". The total value in this estimate is 33,674 euros, the discounted value is 25,256 euros, the final value to be paid is 25,000 euros. After sending the document, she asks Kisida to check the cost of the products and to ask Geront how much it will be the value of the invoice because it is for "Ben Ahmetaj". At 13:41, Kisida gives the final price with a discount of 21,000 euros.

The citizen Gerian Kuka, questioned during this investigation, stated that: After he bought the villa in Valamar, Enis met him and told him that his mother-in-law had a house near Gerian's villa, and he wanted to get a house for his sister as well and he was interested in Gerian's villa. He talked with Enis about the price and they agreed to sell it to him for 220,000 euros. This conversation must have taken place in the beginning of 2021. Enis told him that, first, his sister would rent it on the condition that she buys it. The rent was around six hundred euros, with the condition that they pay the rent taxes. They paid the rent installments to the bank regularly. By the beginning of 2022, Enis told him that they were ready to buy it and so they entered into a contract to buy it at the value they had set in the beginning, before he rented it. So they signed the contract and she got the villa and paid the money to the bank. Gerian, when he got the villa in Valamar, did not do any kind of work on it and gave it to Erjola in the situation he got it from the company. With the citizen Arben Ahmetaj, he declares that they met, had coffee spontaneously and a conversation arose about villa 22 in Valamar, where Arben stated that he was aware that his girlfriend, Erjola, was interested in the villa, and wanted to rent it, and later to buy it. Gerian has confirmed that he had a conversation with Enis. He did not meet with Erjola, not even when he signed the contracts, since each of them went to the notary separately, but he met constantly with her brother, Enis. It seems that he greeted her once by chance in a bar where she was with Arben.

I don't know when Erjola entered the villa, but I think about a month or so before Gerian rented it to her, as she was going to do some work. Gerian claims that he received the keys to the villa from the company in 2018, when they agreed that she would take the villa, from the beginning of 2018, to Coin. He handed over the keys to villa 22 located in Valamar to Enis, in 2021, about



a month before June 2021. He did not give these keys, of the Villa in Valamar, to anyone other than Enis. He declares that he doesn't know the citizen Blerti Kroj. He declares that he has never seen the citizens Arben Ahmetaj and Klodian Zoto in each other's company, but he knows that they both are friends with each other, that they knew each other, so Klodian and Arben, he knew that. He declares that he stayed with the citizens Arben Ahmetaj, Mirel Mertiri, Klodian Zoton many years ago, to have coffee, but he does not know the place and time.

The citizen Arben Ahmetaj, questioned as a person under investigation, has stated that the purchase of the villa in Hamallaj is a legal transaction made by Erjola's family, which to his knowledge is worth 220,000 euros, they had it as a goal in time till they gathered the set amount for Erjola to live with the little girl, and with her parents. He does not remember when he went for the first time, but it seems to him in September 2021, to see the little girl. In January 2022, with Erjola, they decided to live together and considered it as their primary destination. They have separate accounts with Erjola, Arben has not made any payment for this villa, nor does he intend to, it is their business. Neither the works nor the furnishings of this villa have been taken care of, I don't even know who did the works. I don't know exactly when Erjola came to live in this villa, but I know that she first rented it, to see if the climate was suitable for buying it. The amount of 30,000 euros (which was found during the inspection of his apartment), based on what Erjola says, are savings but also contributions that have been given to her for the treatment of his brother, Enis, since her own brother Enis suffers from a tumor, which is now associated with acute diabetes due to the chemotherapy he is doing. Erjola did not consult with Arben when she rented or bought the villa. But if she had been consulted, he would have immediately suggested it for the child. When the villa was rented, Arben and Erjola had not yet decided whether they would live together or not. In January 2022, Arben and Erjola decided to live together. Erjola has been involved in banking all her life, then she has been involved in telecommunications until she became a marketing director, she has done various consultancies, in marketing and telecommunications strategy. Erjola works for the telephone company One and her current position is the head of marketing for the final Balkans. She also worked in the telephone company Plus and Albtelekom under Arben's knowledge. He also does not understand why the property in question is considered a gift from Klodian Zoto, when Klodian Zoto was never the owner of this property. He did not know that the villa was owned by the citizen Gerian Kuka, he never dealt with this villa. Enis and Erjola have been involved in the purchase of this villa. Enis had relations with Gerian Kuka himself and they still do, I don't know how Enis got to know Gerian.

#### Conclusion:

According to the above, from the administered data, there is a reasonable suspicion, based on the evidence, that the object Vila Sapphire no. 22, is a product of the criminal offense of corruption, given by the citizens Mirel Mërtiri and Klodian Zoto, to the citizen Arben Ahmetaj. The latter, through his acquaintances, has organized a pure money laundering scheme in order to cover the true origin of this wealth. From the first communications that the citizen Klodian Zoto had with representatives of the company from which the villa is purchased, he forwarded these communications to the citizen Mirel Mërtiri, in order for the latter to forward the contract for study to the citizen Arben Ahmetaj. Afterwards, the whole process, such as the transfer to the citizen Gerian Kuka and then to Erjola Hoxha, was done with the sole purpose of covering the origin.

Even the sale of the apartment in the name of the citizen Teuta Hoxha, is reflected in an amount of 130,000 euros, compared to the price of 45,000 euros that was paid in full only in 2022, despite the fact that the apartment was ordered in 2018 and the payment was set that should have been done long before, when the money was finally given, it was done only to justify part of the purchase price of the villa.

The conclusion of the lease contract was made with the justification of the works that were done for the Villa in Hamallaj and its furnishing, but which contradicts the acts administered since the works by Erjola and the citizen Arben Ahmetaj started in 2018 for this villa, when the key was first given to the citizen Blerti Kroj to prepare the project plan.

According to the above, it is estimated that the citizen Arben Ahmetaj has committed the criminal offense of "Passive corruption of high state officials or local elected officials" provided by Article 260 of the Criminal Code, after he agreed to receive the villa identified as above, as a bribe, illegal benefit, for his behavior as a high official, in the concession procedures developed for Elbasan, Fier and Tirana.

Also, it is estimated that in cooperation with the citizen Erjola Hoxha, he committed the criminal offense of "Laundering of the proceeds of a criminal offense or criminal activity" provided by article 287 of the Criminal Code, second paragraph, letter "b", in the form of hiding and covering up the true nature, source, disposition, transfer of ownership and rights related to the property, knowing that it is the product of a criminal offense or criminal activity, as well as letter "c" gaining ownership, possession or use of the property, knowing at the time of its delivery that this asset is the product of a criminal offense or criminal activity.

Also, the citizen Arben Ahmetaj is suspected of having committed the criminal offense of "Refusal to declare, non-declaration, concealment or false declaration of assets, private interests of elected persons and public servants or any other person who has the legal obligation to declare" in the form of concealment and false declaration, provided for by article 257/a, second paragraph of the Criminal Code, since he did not declare it in the property declarations, with index number 00693 of 2017, with delivery date 07.07.2017 "Declaration of private interests after leaving the office", in the periodical/annual declaration of private interests, index no. 00693, of the year 2017, with a submission date of 30.03.2018, he has not declared it in the following years either, specifically: in the periodical/annual declaration of private interests, with index no. 693, of the year 2018, with a submission date of 29.03. 2019, in the declaration of periodic/annual private interests, index no. 00693, of 2019, submission date 29.05.2020, in the declaration of periodic/annual private interests with index no. 00693, of the year 2020, delivery date 31.03.2021; in the declaration of annual periodic private interests, in electronic format with index number 1573, of the year 2021, submission date 26.10.2022. Also, the citizen Arben Ahmetaj, in the declarations of the years 2019, 2020, 2021, 2022, did not even declare the expenses incurred for this property, for works and furnishings, in their real total amount, conamounting the criminal offense provided by article 257/ a, second paragraph, of the Criminal Code, in the form of concealment, where there is at least the amount of 137,000 euros claimed by citizen Gazim Bregu, only for works.

It is also suspected that the citizen Arben Ahmetaj, in cooperation with the citizen Erjola Hoxha, has committed the criminal offense of "Refusal to declare, non-declaration, concealment or false declaration of assets, private interests of elected persons and public servants or any other person who has the legal obligation to declare", in the form of a false declaration, provided for by Article 257, second paragraph of the Criminal Code, as they declared that this villa was bought by the citizen Erjola, when in fact it is the product of the criminal offense of corruption. Specifically, this false declaration was made in the declaration with index no. 1573, year 2022, with delivery date 23.03.2023. Specifically, the citizen Erjola Hoxha has stated that she acquired this property according to the contract dated 13.04.2022, in the amount of 220,000 euros, with income of 130,000 euros from the sale of the family apartment, owned by her mother Teuta, and 90,000 euros salary and family savings over the years, as well as 100% ownership, when this property is suspected to have been obtained as a reward, illegal bribery.

#### VI.IV. Villa in Green Coast

#### VI.IV.1) Villa no. 73 order from the company Inerte Expres Llc

It follows from the acts that, with the contract no. 3100 repertory, no. 1660 collection, dated 16.08.2018, the business contract was concluded between the company Green Coast Llc and Inerte Ekspres Llc, represented by the citizen Mond Bega, with the object of building villas with the following description: individual villas no. 72, with a total area of 177.1 m<sup>2</sup> and a plot area of 484.7 m<sup>2</sup>... as well as individual villas no. 73, with a total area of 177.1 m<sup>2</sup> and plot area of 482.7 m<sup>2</sup>, against the price: Villa no. 72, worth 381,791 euros and Villa No. 73, priced at 381,531 euros. This price according to article 2, par. 2.3 will be paid in installments defined as follows: The total price of 763 322 euros will be paid within 12 calendar months within the signing of this contract. According to par. 2.5, of article 2, it is provided that if the sale price will not be paid as defined in par. 2.2, then a late interest of 0.1% of the value of the unpaid installment will be applied for each day of delay. In case the violation lasts more than 60 days, according to point 2.6, article 2, of the contract, a penalty condition equal to 40% of the paid value of the price will be applied. The price will be paid within 12 calendar months from the signing of this contract, to Green Coast bank account no. 0001033797, near Raiffeisen Bank.

There is a suspicion that the citizen Arben Ahmetaj is familiar with the citizen Mond Bega. At least from the TIMS data, some common movements emerge. Specifically, the citizen Arben leaves the territory of the Republic of Albania on 21.04.2018 at 14.30, from Rinas Airport with Austria Airlines-OS 847/848 Viena and on this date at 14.39, also the citizen Mond Bega leaves with the same flight.

On 15.11.2018 at 2:11 p.m., the citizen Arben left Rinas airport with Austria Airlines OS 847/848 Viena, and on this date at 2:33 p.m., the citizen Mond Bega also left with the same flight.

On 06.12.2018, at 2:18 p.m., the citizen Arben leaves Rinas airport with Austria Airlines - OS 847/848 Viena, and on this date and at the same time, the citizen Mond Bega also leaves. Even in the statement of the citizen Elda Dinaj, the latter admits that the family of the citizen Arben has acquaintance with the citizen Mond Bega.

#### VI.IV.2) Investments of the citizen Albina Mançka in the villa with no. 73

From the examination of the seized item, specifically of the computer unit with serial number DC2019081000749, documented in the inspection report dated 14.04.2023, it results that, in the computer of the studio of the citizen Blerti Kroji, a folder named "Albina" was found, which has four subfolders named airbnb, Floor 11, V rolling hill and Villa Green Coast.

After opening the folder "Vila Green Coast 73", there are three documents in pdf format, specifically named as: 1037 Villa Green Coast 73; Floor Plan PDF 1 and Floor Plan PDF. An idea project for villa no. 73, Green Coast (Interior Design 1037, functional plans and three-dimensional images). All three of these documents appear to have been recently modified on 25.05.2020. Also, near the premises of the office/studio of the citizen Blerti Kroji, photos were found of when the Green Coast Villa projects were worked on.

From the investigations, there is a suspicion that this is also an asset hidden by the citizens Arben Ahmetaj and Albina Mançka, derived from illegal income and the object of the criminal offense of laundering the proceeds of a criminal offense or criminal activity.

The citizen Blerti Kroji has stated that "...in relation to the company Mane TCI and Green Coast, I remember that I did an interior design project for Albina Mançka, for a villa located in Green Coast, in Palase, the third row or fourth. It seems to me that it was the year 2019, when Albina contacted me for this project.....Albina, for the project that I prepared, contacted me herself and

paid me an amount of around 2500 (two thousand five hundred) or 3000 (three thousand) euros, I don't remember exactly. I don't remember where I was employed at the time I prepared the project, that is, at my company or my brother-in-law's. As far as I remember, the villa for which I was going to prepare the project idea, it was quoted as a small villa, maybe 170-180 m<sup>2</sup>, in the digital files that were made available to me by the Mane TCI company, which they sent me by email. I have gone physically to Dhërmi, and I have checked the villa, I was alone. I found the villa, as I had an indicative map in the documents made available to me by the Mane TCI company. The villa did not need keys when I went, because it was just a basic building, under construction by Mane TCI Society sent me the project of the implementation of the villa in autocad, but I went again to verify our work, again taking physical measurements. I did the project together with the other members of the office, who are actually many, about 15 people, such as Mira Idrizi, Ermir Mihaj."

The citizen Mira Idrizi declares that: "...Also, we, as an office, have done an interior project for Albina villa located in Green Coast, Palase. As far as I remember, we started the works around 2020. Contacts at the beginning, so the order for the projects was given to Blerti and then I followed the project, depending on the case. I went to Palase, and I saw the villa, I went once or twice. I was with Blerti and with Albina. The villa is number 74 and it's on the Green Coast, it's a two-storied cottage, with the parlor downstairs and three rooms upstairs. I remember going once, as it was the last piece of furniture being put in, and I had to be there. I was taken to Palase by Blerti and then he returned. I met Albina there as she was on vacation and staying with the girls in a rented house, as far as I know. So she was not staying at this villa while the works were being done. That day, Albina took me to sleep at the house she was renting. More precisely, I believe that the people who have carried out work on this villa can be found in the messages I have on my phone, which I make available to you...."

From the data administered by the expert on the phone used by the citizen Mira Idrizi, it results that on 30.01.2020, at 8:43, Mira sent a message to Albina, asking her to meet closely and discuss regarding the offer of the project for the villa, after an order was left for her by Blerti. After getting acquainted with this message, Albina tells her that when she is in the office, she will write to meet.

On 20.02.2020, at 5:20, Mira sends a message to Albina, where she tells her that Blerti told her about the Villa payment, but Albina implies that it will be done the next day.

On 06.05.2020, at 12:59 PM, Mira sends a document in pdf format, named "Villa 73\_Functional Organization". This document is opened by us and turns out to be the Technical Drawings of Villa 73, dated 24.04.2020, made by Arneda and checked by Mira, employee of ADXA Architecture. (Page 445)

On 11.05.2020, at 7:44 AM, Mira communicated with Albina, to whom she sent some sketches of Villa 73, Green Coast. In the conversation, Mira explains that they thought about the kitchen, a glass window that is visible and separate, while in relation to this Albina explains that in principle it is okay, but she does not know if she needs glass because it looks as a repetition of the house in Tirana.

On 20.05.2020 at 9:42, Mira asks Albina about the works being carried out in the south of the country, more specifically about the shower and sink groups, whether they should be collected or not. Albina replies that they should be of good quality because they will not be opened again. On 06.04.2020, at 1:01 PM and following, Albina communicates with Mira, who asks her to talk to the engineer in Palase, and to keep them under pressure for the works being carried out. Mira explains that she has spoken to them and they are closing the ducts and doing the lighting.

On 06.06.2020, at 9:55 AM, Albina sends Mira a document named "Vila 73.pdf", which after opening it turns out to be an offer from Brunex Shpk. This document is marked Client: Vila 73, Date 06.06.2020 and it lists various products, where the total discounted value is 19,858 euros. At the end of the offer, some calculations were made such as "Firma Green Coast 188. 11 m2 \* 13 euros-2,445 euros"; Customer Difference = 17,413 euros. Albina tells Mira that this offer is expensive.

On 08.06.2020, at 3:54 PM and following, Mira sends a document named "1037 Vila Green Coast Furnishing Plan". This document has been opened by us and it turns out to be the Functional Organization Plan for the ground floor, first floor. This document was created by architect Ina Kroj, Adxa Architecture. After Albina has familiarized herself with this document, she tells Mira that they had discussed it at the counter to make it a little wider.

On 18.06.2020, at 6:33 PM, Albina sends Mira a video (forwarded). We have opened this video, which is 1 minute and 27 seconds long. In these film footage, several employees can be seen who are doing work in a Villa in Palasa. The environment looks closed, with concrete and is being worked with systems, aspirators; so the object is not ready to live in.

On 07.07.2020, at 5:49 AM, Albina sends a message to Mira asking her to deal with "that of Palas" today, because they have left things "like this". On 19.07.2020, at 10:35 AM, Mira asked Albina if she had been to Vila, while Albina replied that she is going now and will return on Tuesday or Wednesday.

On 20.07.2020, time, 1:44 PM, Mira sent Albina a document "76064" in Pdf format, which turns out to be an offer with number SQUO76064 from Alba Elettrica. In this offer, 6 different products are presented, such as floodlights, connectors, etc., with a total value of ALL 246,151.81. This offer was received for Villa No. 73. Following the communications between them, at 1:49 he sends another document named "Skeda Ndricimi Vila 73" in pdf format. This document contains photos of 20 ceiling spots, 32 track spots, 3 ceiling lights. He also sent another document named "Lighting File III Villa 73. pdf" which shows 5 wall lights, 15 anti-humidity spots, 2 ceiling lights, 2 ceiling lights.

Following the communications about the painting of the Villa with paint No. 73, on 22.07.2020, at 10:48, Mira informs Albina that the paint was ready, and for this reason she sends her an Exit Sheet with No. 2, dated 22.07.2020, worth 44,600 ALL, signed by Julian Skenderi.

On 23.07.2020, at 08:53 AM and following, Albina communicates with Mira where she expresses her outrage at the behavior of the electricians. She also sends him a picture of a wall where it looks like they've opened a channel. After this photo, Albina sends him a screenshot, which shows a communication developed between Albina and "Armando Palas Mane". In the conversation, Armando tells Albina that it is not possible to paint the wall because of the works and they told the painter that they still have 4-5 days of work. Armando leaves her a phone number +355674044018, where he asks her to talk herself (communication Armando Albina, screenshot).

On 24.07.2020, at 5:39 PM and following, Mira sends Albina photos and a video of the rooms of Villa No. 73, from which it can be seen that the works have not yet been completed and the works are still ongoing and the rooms are expected to be completed with accessories.

On 27.07.2020, at 5:10 PM, Albina sends a message to Mira, to whom she leaves an order for the progress of the Works at Villa No. 73. Albina explains that the parquet makes noise when you walk on it, you need to order the Boiler, you need to order the doors for the guest house, etc. While Mira responds by saying that the floor creaks because it is new and it needs time to

get used to the place; The boiler must be ordered from Sinani (refer to Sinani Shpk); the guest house permit must be ordered from the complex, etc.

On 27.07.2020, at 7:43 PM, Albina sent a document in pdf format to Mira called "Vila 73". After opening this document, it can be seen that it is an offer from Qinami Konstruktion with phone number +355672071440, which describes the hydraulic works worth 1,900 euros, electrical works 88,000 ALL, plaster walls 89,100 ALL, plaster ceiling 150,100 ALL. Albina tells her that this offer is for the guest house facility and all the works will be done by them (Qinami Konstruktion).

From the data obtained from the act of telephone expertise of the telephone device of the citizen Mira Idrizi, it has been found that a communication group named "Shall we close it???" was opened, created on 30.07.2020, at 6:20 AM. This communication group was created by Albina Mançka (Albina Blertit) with phone number +355682023757, while the other members are Mira Idrizi (M) owner of mobile number +355694062454, Jona Ark with phone number +355696366282 and Blerti Kroj, owner of mobile number +355692050234. The communications in this group took place from 30.07.2020 to 18.05.2022. In the first message in this group, Albina greets the members and asks them to push up with the works and wrap things up. She starts dividing the tasks and asks them about the exterior lighting plan, which person will be responsible, when the work will start before concreting or after concreting. The same applies to the irrigation/watering/tap plan, before or after concreting. Albina asks for a sketch idea for the mirror that will cover the electrical panel on the stairs, while regarding her room, she asks them about the lampshades since the ones in the project plan are not found.

06.22.52 AM: Albina: 3. Inside the house, a sketch idea for the mirror that will cover the electrical panel on the stairs. 4. In my room, those sideboards that you installed are not found. Regarding the sideboards for her room, Albina sent two pictures at 6:24 AM. In relation to the requests, she submitted to the group, which serves to communicate, at 6:26 AM, Blerti Kroj has divided the tasks, more specifically: Landi and the electrician will deal with the outside lighting plan; Ina, Mira, Jona will sketch the idea for the mirror that will cover the electrical panel on the stairs; Mike, the plumber will handle the irrigation/watering/plumbing plan, and this will be done before the pipes are laid, when the concrete channel is done.

Mira Idrizi, who is the owner of the telephone number +355694062454, sent a message at 6:31 AM, where she explained all the procedures that were left undone, regarding the furnishing of the apartment. More specifically, she explains that: For Lighting, you need: reading lights for the three rooms; pendant lights in the master bedroom; wall lighting for all rooms; led lighting on the stairs, lighting on the island; system lighting. For Furniture: sideboards matrimonial room; decorative mirror; sideboards girl's room; island benches; dining table; dining chairs; angle; two fireplace armchairs; lounge at the window; mirror on the stairs.

Following the communication, at 6:33 AM, Albina leaves several orders for the furnishing of the rooms which have not been completed yet; and in communication Albina calls the rooms by names, more specifically:

"My room": "Kejsi's room" and "Livia's room". Specifically Time 06.33.16 Albina: My room: Lamps or reading or reading, I believe that both fit, a mirror, solution for TV, carpet, that's it... In the case's room: Comedy/reading lights, Any carpet, That's it ... In Livia's room: Sideboard, no additional furniture? Se fi. Carpet.

Following the communications of this date, at 6:38 AM, Albina requests that the glass of the shower cabin for her and the girls' bathroom be changed, because it needs a bigger one. Following her requests, "Jona Ark", owner of the mobile number +355696366282 has sent a message telling the group members that she will deal with the distribution system and the Guest

House. She reveals that she is waiting for Roland to finish the concrete and give her the Guest House quotes in order to figure out the dimensions of the window.

At 9:04 AM on 30.07.2020, Jona sent a message indicating the dimensions "350 x 400 cm" of the ground floor carpet. Related to this message, she has also attached a picture which has been opened by us and is named "1037-Technical project 14.07.2020.dwg" where the dimensions 350x400 are shown. Albina answered her message and asked her about the color of the carpet that will be on the ground floor. Jona Ark, at 9:09 AM, replies by attaching two pictures, which in the picture turns out to be the Design of the first floor of Villa 73, where the color of the carpet is also shown. These photos, according to the design prepared by ADXA, show the carpet in two views, one with a view of the kitchen (design ADXA 05) and the other with a view of the fireplace and the TV (design ADXA 01).

Regarding the carpet that will be used in the girls' room, Jona Ark has sent two messages, in one of which, in written form, he explains that the carpet for the girls' room should be 260 x 245 and 260 x 170. in connection with this, she has also sent to the group a photo, which has been opened by us and is named "1037-Technical project 14.07.2020.dwg", where it shows the dimensions of the carpet for two rooms which are adjacent to each other and have dimensions of 260 x 245 and 260 x 170.

At 2:42 PM on 30.07.2020, Albina Mañčka, who appears in the conversation under the name "Albina Blerti", possessing the mobile number +355682023757, has sent several messages where she updates the members of the group on her actions. Albina explained that:  
She took the sideboards of her room and Livia's room;  
She bought the ropes for Livia's room;  
She finished the girls' bathroom.

Blerti, in the message sent at 2:45 AM, asks Albina to send the items she bought with photos.

At 2:45 AM, Albina has sent to the group a video, which is named "53829a07-e69c-49fa-adfc-92db30e108ca.mp4", with a duration of 28 seconds, which at first sight shows the shutters of the floor of second of the Villa. At the start of the video, a voice says "Ready" and then an unidentified person opens and closes the shutters horizontally. In the footage, the scaffoldings mounted on the wall can be seen, which reach a height of 2-3 meters, from the glass of the first floor, a citizen in a red sweatshirt is reflected, who is working in the front part of the building.

Based on Blerti's request, who wanted photos of the objects he had bought for Livia's room, the bathroom, etc., Albina sends four photos for which Blerti has approved the purchase of two of them.

On 01.08.2020, at 9:15, Albina, after greeting the members of the group, tells them that there are some "emergencies" that she wants to address.

She asks if: the curtains downstairs can be made with a control panel (opening and closing them), she asks for a solution for the staircase mirror, with the guy who is responsible for the lighting she wants to coordinate, the last "emergency" is related to the fireplace since Albina has to put the TV (above the fireplace).

At 11:18 AM, Mira sent a picture, which is labeled "26319026-1b12-415f-ae08-a0f3901104ef.jpg" and turns out to be an A4 sheet, filled in by hand, with the title "List for Palas lights" which contains: "Led stairs 23 meters + 1 transformer; Led down stairs - 7 meters + 1 transformer: Led ke sergeni ke TV 2 meters + transformer; Outdoor spots = 6 pieces: Brackets

8 pieces: Hanging lights 4 pieces". Mira explains that the list above is of the lights that need to be filled.

At 7:40 PM, on 08/02/2020, Albina greets the group and leaves them an order for the next day. Albina asks Jona (Jona Ark) that the first thing she should do is the plan of the Guest House (electrical plan, lighting, furniture) and the lighting system outside.

On 03.08.2020, at 12:20 PM, Mira sends Albina a document in pdf format named "preventive 03.08.2020", which contains Order No. SORD 283815 dated 03.08.2020 from Alba Elettrica. In this Order are listed with No. List 1-10 different products such as lighting, spotlights, LED strips, etc. with a total value of ALL 447,735.29. Albina, by means of some screenshots, has colored & of the 10 products, which she tells Mira to get ready as she will send the driver to pick them up. Mira tells him that they can't be contacted today, and in connection with this, he sends her a screenshot where it turns out to be the ongoing communication between Mira and "Doris Alba". In the communication, Mira tells him that the client (Albina) will definitely pick them up today because she left for Pala.

It is noted that from the communications Albina often sends photos of the environment of Villa 73, for which during the works problems with the parquet, tiles, etc. are noticed.

At 5:10 PM, on 04.08.2020, Albina sent a photo which shows a view of a fireplace with transparent glass, where there is a space above it with plugs and this space is used to place the TV. It is established that the building is not yet habitable, the electrical outlets are not yet closed, the building is unpainted.

Albina expresses her displeasure about the "dissolution", which according to her opens up some problems. She explains that she still doesn't know the reason why they don't put her in the middle, since there will be very little room for her to eat; and from there he will only see the neighbor's wall.

On 04.08.2020, at 5:12 PM, Albina sends two photos to the group, which at first glance seem to have been taken from inside Villa No. 73. The first photo shows the view in front of the fireplace and the TV, the interior is plastered but still unpainted, it is tiled. From this photo, a part of the exterior in front of the window can be seen, where it can be seen that it has not been systemized yet, a concrete part can be seen but that has not been added with tiles. In the next photo sent by Albina, a TV cardboard box, a mug, a carpet can be seen inside, and from the side of the window it can be seen that the yard is being leveled with soil, a crane head and a part of the pit like that of the swimming pool.

Photo No. 1

Photo No. 2

On 04.08.2020, at 5:16 PM, Albina sent a photo of the stairs that serve to enter the second floor of the villa with No. 73. Through this photo, she asks for a solution to "this".

Regarding this request of Albina, at 8:27 AM, on 04.08.2020, Mira responded to Albina, informing her that the three-dimensional image of the stairs and the technique for the furniture will be sent to her.

On 06.08.2020, at 1:58, Albina sends some photos in which the interior of villa No. 73, more specifically:

This picture shows the view of the living room, where there are two sofas, a lampshade that is left on the sofa, two carpets that are leaning against the wall can be seen. Also visible in this photo is an exterior in front of the windshield, which is not yet finished.



This picture shows the view of the living room, where one corner of the sofa can be seen, the fireplace which is placed under a TV.

On 06.08.2020, at 3:47, Albina sends a message to the other members of this group on Whatsapp where she is happy about the results achieved. Albina says that "We did it!": "Tonight we will sleep at home", she thanks them for their patience despite the fact that she often changed her mind, and invites the three of them (Blerti, Jona and Mira) to the Villa with No. 73.

On 06.08.2020, at 7:50 PM and following, Albina sends three photos, which at first glance appear to have been taken with a mobile camera and then drawings were made on them. Albina explained to the group that "I was looking and thinking" about the positioning of the plaster in relation to the concrete. The photos are as follows:

On 08.08.2020, at 1:38 PM, Albina, after greeting the members of the group, apologizes for writing to them on a Saturday, but it is necessary as she needs to close some things for Monday. She has sent some photos which have been printed and attached to this record. The photos sent by Albina show the interior of Villa No. 73, where in some parts of the wall it can be seen that they have not yet been completed.

On 18.08.2022, at 3:03 PM, Albina has left the communication group named "Shall we close it???".

Asked on 14.04.2023, the citizen Blerti Kroi clarified that the working group was named "Let's close it" and was opened in July 2020, from Albina. In this group they discussed about the final touch, about closing things after most of the work was done. Details or small systems that were left at the last stage were discussed, such as the purchase of decorative lighting, ready-made furniture that is movable. It is not known how much the billed value is for this project, and I do not know who paid the tax invoices that were issued by the suppliers for the products for Villa No. 73. He describes villa 73 stating that after climbing the stairs to the second floor, at the front door is the couple's matrimonial room, which belongs to Albina. There is a toilet in this room. Adjacent to the matrimonial room are two children's rooms, one of which was Kejsi's and the other Livia's. At the end of the corridor is a toilet. He declares that he has been to this villa three or four times while the works were being carried out, where he was accompanied by Albina in almost all cases. It has never happened that he was invited for dinner or lunch in this villa, or spent vacation time. Regarding the citizen Elda Dinaj, she does not remember doing any project. Regarding the tiles that will be laid in the exterior of Villa No. 73, according to the communications dated 11.08.2020, Mira went to the Euroalba 2020 store, where she chose the model of the tiles that will be laid in the outdoor area. Euroalba has completed a Proforma dated 11.08.2020, first name "Adxa Studio", address "Palase".

Regarding the citizen Elda Dinaj, she does not remember doing any project. Regarding the tiles that will be laid in the exterior of Villa No. 73, according to communications dated 11.08.2020, Mira went to the Euroalba 2020 store, where she chose the model of the tiles that will be laid in the outdoor area. Euroalba has completed a Proforma dated 11.08.2020, first name "Adxa Studio", address "Palase".

From the data extracted from the expertise act no. 41, dated 10.03.2023, of the telephone expertise carried out for the telephone of the citizen Mira Idrizi, it was found that Albina Mançka's telephone number, 068 20 23 757, is part of the communication group named "Ndricuset Bina Palase", created on 12.08.2020, at 11:16 AM. This communication group was created by Blerti Kroi, with phone number +355692050234, while other members are Mira Idrizi, owner of mobile number +355694062454 and Albina Mançka (Albina Blerti), owner of

mobile number +355682023757. The communications in this group took place from 12.08.2020 to 18.05.2022.

Initially, "Blerti" asks her to send them here (meaning the photos) and after this message, Mira has sent seven photos featuring outdoor lighting. Then, at 11:17 AM, on 12.08.2020, Mira sends a photo in which Offer No. SQUO02576, dated 05.08.2020, from the seller "Teoren", with the -tax number "K51407506E" with the buyer "Client albina". The offer includes different lamps, which are 20 pieces; 65 pieces; 50 pieces; 10 pieces, with a total value of 500, 500.03 lek or 4,049.35 euros. In the seller section, the name Erjon Duro is listed; and there is a note that the offer is valid until 04.09.2020. Blerti Kroj, owner of the mobile number +355692050234, requests that for some products, the material be plastic and stainless steel or aluminum. Mira informs them that she will also send them photos from Abes (meaning AlbaElettrica), while Blerti asks her to gather as much information as possible and throw it to the group. In the following, Mira sent to the group twelve photographs showing the switches for turning on the lights. Mira also sent eight photos, in which external lighting fixtures are presented, and after sending the photos, she explained that these lighting fixtures are from Alba. She has also uploaded a document in Pdf format, which she calls "External Lighting" in the conversation. The document has been opened and it turns out to be an Offer with No. SQUO77567, dated 10.08.2020, issued by Albaelettrica shpk, with Tax number J61826012K, with private buyer "Client". The offer describes different lamps, which are presented with serial numbers from 1 to 7, with a total discounted value of 482,914.24 ALL or 3,906.44 euros.

Asked on 14.04.2023, the citizen Blerti Kroj stated that the groups are usually created at the moment they do a job with the client and with the groups that participate in the follow-up of the works, for coordination between the work group. I don't remember exactly creating this group, but since the work is very detailed, they usually categorize the processes. This working group has been opened for the Villa in Palasa, on the Green Coast. Albina is part of this group, because she commissioned the service, while Mira Idrizi was the architect who followed the works. The products, in relation to the lights, do not remember exactly where they were bought, at Albaelettrica or at Teoren (Eglo). So, in this group, it was mostly done the management of the work for the selection of the luminaries for the villas in Green Coast Shpk.

Regarding the citizen Elda Dinaj, he states that he heard her as a name at a birthday party that Albina gave, but he does not know her and that Albina did not ask that Elda be part of this communication group, because Albina was the customer for following the works.

On 21.08.2020, at 12:01, Mira sends to Albina two photos and tells her that these are the bills for the toilet and the tiles that will be used for the pool. These photos are opened by us and it turns out to be Proforma issued by Euro Alba 2020 in the value of 1,490 euros and 7,020 euros. Albina and Mira discuss when the vehicle will leave to take them to Palasa and decide together that on Monday, at 5 o'clock, they will leave Tirana.

On 22.08.2020, 1:52, Albina asks Mira to send her a copy of Alba's final invoice (Alba Elettrica). Mira responded by sending a sales tax invoice issued by Albaelettrica Shpk, with Tax number J61826012K, with No. Invoice 226420, No. Serial 360512631, Date 14.08.2020, Client: Private lighting products, spotlights, accessories, total value 446,991.05 Lek.

On 14.09.2020, addendum no. 1, no. 3500 rep, 1741 col of contract 3100 rep, no. 1660 col, dated 16.08.2018, between the company Inerte Express and Green Coast, where the parking of 37.2 m<sup>2</sup> has been added for villa 73, changing the total price of the villa to 387,731 euros and that the payment will be made in two installments for both villas specifically: The first installment in the amount of 763,322 euros, within 12 calendar months from the signing of the contract, and the second installment in the amount of 6,200 euros will be paid immediately with the signing of this contract addendum.

Asked on 05.04.2023, the citizen Mira Idrizi stated that: ... with the Villa No. 73 project, she was not part of the first stages of the design, but after the design was closed, she was involved in its implementation. To her knowledge, Blerti was involved with the design together with Jona, but other employees may have been involved as well. It is not certain, but he thinks that in 2019, he learned from Blerti that the staff was working on a project for Villa No. 73, which belonged to Albina. This villa was located in Palase, Green Coast. There is the impression that the company ADXA has been involved since the time when the construction firm was doing the works, since they have as practice work that they can suggest to the client to intervene at that stage of the works. After the builder finishes up to a certain point, the studio is engaged where Mira works with other groups to continue the work. Regarding villa no. 73, the builder of the building was moving at a very slow pace. At this moment, Blerti has engaged him in the working group in order to push things forward. With the working groups that have been worked on, Albina has been involved in their selection, but they have also suggested some as a company. The companies involved in the works and furnishing are: Brunos Shpk, which supplied plumbing fixtures and parquet, maybe some furniture, which was ready. For the electrical sector, several suppliers were hired, Olsi Security for the electrical works, for the extraction of lighting wires and their assembly, Alba elettrica brought the interior lighting and spotlights. The air conditioning of the building is done by Graniku termoimpiante. The tiles were taken from IMI Ceramika located in Bllok, near Conad. The television and other electrical equipment, to her knowledge, were purchased from Neptuni and Globe Shpk. The kitchen, cabinets, doors are manufactured at Bina Mobilje. Some toilet sinks were taken from Porcelanosa and some other furniture was taken from Top Line, at Vali, which is in Bryl area. The fireplace was taken from a supplier called Nardi, but I don't know him and I don't know where the sales points are. The beds in the rooms were bought from Brunos and Vali. Regarding the outdoor patio, the tiles were purchased from Euroalba with a point of sale in Delijorgji. Regarding the pool system, there is no knowledge of who was taken. These are generally referred to as suppliers.

It explains that as a finished object, after you enter the main door, there is a toilet on the 0th floor, in front of which there are a pair of stairs that take you to the first floor. As soon as the staircase ends, opposite is Albina's matrimonial room, and at that time also Arben's, next to her room is Kejsi's room, the little girl's; and the next room next to a toilet is Livia's room.

Starting from 2020 onwards, Mira was constantly involved in the follow-up of works, even Albina or Blerti in some cases created work groups on Whatsapp where they discussed. One group was called "Ndricuset bina", where in this communication group there was talk about outdoor lighting. As Albina remembers, the external lights were taken from the supplier Teoren Shpk. I remember that this group also discussed the covers of the cells and plugs, which were bought from ITE Shpk. The other working group was named "Let's close it" and was opened in August 2020, by Albina.

In this group, they discussed the final touch, closing things down after most of the work was done. Details or small systems that were left at the last stage were discussed, such as the purchase of decorative lighting, ready-made furniture that is mobile. It is not known how much the billed value is for this project, and I do not know who paid the tax invoices that were issued by the suppliers for the products for Villa No. 73.

He declares about the names of the persons who appear during the communications, such as Mike, who is clarified by Mira that he is a short, fat, blonde person, who has two employees and deals with almost everything. His specialty is tiles and parquet. At Albina in Palasa, it was taken care of with the laying of tiles inside as well as with the laying of the parquet."

Asked on 29.03.2023, the citizen Hajro Bocengaj, stated that he is self-employed in the commercial entity "Hajro Shpk 2013" with tax number "M17416206S", which carries out the commercial activity in the field of construction, tiling, wall construction, plastering, etc. Three employees are employed for the exercise of the activity, who are paid depending on the work they do. He declares that he only used the phone number 0684012048, which is registered in my name. In Green Coast, he declares that he worked for Mane TCI and for all the villas, he did the tiling, where the team was also engaged for this his of workers. He is still carrying out works at the resort. He declares that he has privately carried out some works in villa 73, which is located in Green Coast. He carried out these works about two years ago. This villa is in front of "Levendi's" villa, as you remember, Levendi's villa is numbered 90. About the works, she was contacted by Albina herself, whose last name she does not know, but she can say that she is the wife of the minister Arben Ahmetaj. She was initially contacted in July-August 2020. She told her to come to villa No. 73 that she had some work to do. Hajro went alone and met Albina, who was of medium stature, thin in body, her short hair seems to be red, but he doesn't remember, and she seemed to be with a girl. She talked to him and offered him work to pave the outdoor area with tiles. Hajro found the pallet with tiles in the outdoor area near the main gate. After talking with him, she told him that my work was worth 120,000 ALL. She agreed and Hajro left the workers to start the work, they finished in 4-5 days. For the work he undertook, Hajro received from Albina the entire monetary value, cash, the denominations of which he does not remember. He received the monetary amount 1 week or 1 month after the end of the work. For this, Hajro did not issue her an invoice because he is not allowed to do private work inside the Green Coast complex. I remember that in the front part of the villa there is a swimming pool, which is paved with 120cm 60cm tiles, while the yard and side parts are paved with 120cm\*60cm tiles, the tiles have one color, it looks like gray imitating stone. During the time that his work group consisting of Edmond Braho, Lorenc Haxhiraj, Fatjon Haxhiraj, Hajro has been on vacation and has gone several times to follow the works. In these cases, Hajro has not seen Albina at home. After some time, in 2021 or 2022, he called them to make a concrete table and place an umbrella in the middle. Hajro met closely with Albina, this happened to be the third meeting with her (the first meeting was about the tiles, the second meeting was about the payment for the tiles), she was with another woman whom Hajro found sitting in the interior, she did not meet him. He discussed with Albina how the concrete table would be made, which would be placed on the left side of the building, in front of the Guest House. The concrete table was made by Hajro with a friend of his named Edmond Braho, for which he told Albina that the work is worth 800 euros. Regarding this payment, the liquidation was not done on her part, since Hajro has not seen it since that day. The table he built is not completely finished, as the cleaning of the stones left by the concrete and some other details are missing. In the year 2022, it seems to have been the month of May, he saw Albina with Buggy moving on the streets of the complex, but he could not talk to her. He called her several times but she did not answer. The citizen Hajro declares that he has the registered phone number of the citizen Albina Mançka and that number is +355682023757, registered under the name Vila73/albina.

From the examination of the telephone device of the citizen Hajro Bocenga, with telephone number 068 40 12 048, documented in the verbal process dated 29.03.2023, the contact vila73/albina, with telephone number +355682023757, is registered. In a communication dated 16.09.2022, with a contact named Suada, the citizen Hajro Bocenga appears to have sent the message: List of debts which lists several subjects or villas and among them the name Albina 800 euros.

On 02.05.2023, the citizen Granik Bumçi was asked, who stated that he is the sole owner and administrator of the commercial entity "Termo Impianti" Shpk with tax number "K321190011"... it carries out commercial activity in the field of electromechanical systems... the citizen Albina Mançka declares that she has known him since 2003-2004, since at that time she cooperated with the American Bank, Albina was responsible for the operational sector.

After getting to know him, he maintained his relations with her, as well as having a contract for the maintenance of air conditioning systems for the whole of Albania with Intesa San Paolo Bank. They called him to Intesa, since they do tenders, and Granik's company has often won, he believes that Albina must have said something good, otherwise why they would call him.

The citizen Albina met him for the last time 1 month ago, where the focus was on the work they had to do for the bank Intesa SanPaolo, in the city of Durrës. Regarding private works for Albina, she declares that she has made repairs to the house in which she lives, the area of the Shallvare, the tenth or ninth floor. He does not remember what repairs were carried out, but the last time was 4 months ago. He also did work in Green Coast, in a two-storey villa. According to him, a friend of Albina, named Elda, gave him this job. Elda contacted her herself, where she discussed with her what type of plant she could suggest, or what she was looking for. It seems that she was an engineer herself. Albina told her in the amountmer that she has a friend who wanted to do some work. Granik didn't want me to do the work, because it was too far, but since he had respect for Albina, he took it upon himself to do it. Albina gave her Elda's number, she put him in contact with Elda. He spoke with her by video call in 2020, and then met her in 2021, when she came to see the works, it seems to have been the spring of 2021. He did not meet her after that. Granik has installed a VRF device, which is an inverter device with two or three heads. I don't know how much this device costs, but it seems they made an offer of 10,000 (ten thousand) euros. Granik received a prepayment, which Albina gave him, in the amount of 2,000 (two thousand euros). He did not give any tax invoice for the amount collected. Also, he has not issued a tax invoice. He claims that he received the advance payment from Albina after he met Elda through Albina, since they did not know each other before. Asked if he has the number of citizen Elda Dinaj in his phone, he states that he does.

From the inspection documented on 03.05.2023, in the premises of the office of the company Termoimpianti Llc, the documents were made available, the status of works dated 25.06.2020 addressed to Elda Dinaj, for the Green Coast facility in the amount of 10,440 euros with a note, You have 2,000 euros in advance. This document was printed from the work computer of citizen Enea Nushi. During printing, it was established that this document was worked on 02.05.2023 (after the statement given by the citizen Granik Bumçi to the proceeding body), as it shows the date of creation 27.03.2023 at 11:24, the date of access for the first time last 02.05.2023 11.25, last modified date 02.05.2023, 11.38, last printed 11.14.

On 03.05.2023, the citizen Enea Nushi, employed by the company Termoimpianti Llc in September 2016, declares that with the works of villa no. 73, Besmir Harizaj was taken, a boy who previously worked as a chief engineer and who has now left the country. I do not know in what period the works were done.

The citizen Enea, declares that when the investigators came to the office on 03.05.2023, Enea was working on his computer for QSUT building 1, phase 2. The document with a stamp and note "work situation dated 25.06.2020 addressed to Elda Dinaj for the object Green Coast, in the amount of 10,440 euros, with a note of 2,000 euros in advance" he declares, was given to him by Granik Bumçi about three months ago, and he told him that this is a situation for a work done by the company Termoimpianti and gave it to him to have it as information. Regarding the changes in the document, dated 02.05.2023, he states that he does not know who made them.

Regarding the citizen Albina Mançka, he declares that he has not met her but the company Termoimpianti Llc performed works for this citizen. Specifically, this company carried out works for the citizen Albina Mançka for her house located in Shallvaret, the seventh or eighth floor, I don't remember it well, but it was the last floor, it was about 100 m2, it was a residential house, where the company Termoimpianti Llc has done the air conditioning pipe installations. Enea made the project for this paper. Granik has given it as a task. These works were completed

about five to six months ago. When the project for the above-mentioned works was made, it was estimated that it would cost around 15,000 euros, but in fact they only installed pipes, which can go up to around one thousand euros. The works were stopped with the Termoimpianti company, but I don't know the reason why. Two specialists named Lulzim Guri and Erlind Rustaj, also employed by the Termoimpianti company, worked at Albina house.

Also Termoimpianti Llc did a maintenance of the air conditioning system after two equipment tabs were burned, in a facility called a hotel where the number and name of Albina Mančka was given as a contact, where this hotel is located in Shallvaret but Enea was not there himself but there were others employees, and as far as he remembers it was September or October of the previous year. He clarifies that in relation to the hotel, Besmir was preparing the agenda for the distribution of working groups, where he remembers that two tabs were changed in this hotel 9 months ago. Also, he clarified that they made an idea project for a Villa in Albina, already in the knowledge his is located behind Teg, I don't know the number of this villa, as he has never been there. To his knowledge, it has not been implemented as a project.

Likewise, I clarify that for Albina I have kept in touch with an architect named Marin, whose number I have registered in my phone. I talked with this citizen about how to place the air conditioning equipment in the building in Shallvare, on the top floor, facing west, Durrës direction. Enea was in this building once in December 2022, it was not habitable, everything was destroyed. As a company they have only installed air conditioning pipes. It is not known whether it is habitable today or not. Regarding the villa in Palasa, Besmiri followed the works and Enea knows that the contact person for the villa in Palasa was Albina. In his knowledge, the works that were carried out at the villa in Palasa with no. 73, by the company Termoimpianti Llc go to a value somewhere around 12 thousand-13 thousand euros. Enea remembers that she made a project adjustment, editing the project which was prepared by the employee of the company Termoimpianti Llc the citizen Eliza Zakova, for villa 73 located in Palasa, and specifically for a bedroom.

Regarding the Villa in Green Coast, he has never been aware of the project that was being developed for Albina's villa, where he himself was the contact. For this villa, Enea received several emails in his email, i.e. his work email, where Besmir Harizaj was an engineer and was in charge of organizing the work. Often he has organized the work, maintained communications with an architectural studio ADXA, but Enea has never answered.

In his work the emails, in every case where Albina is mentioned, it is about the project idea in Teg that has not been realized, about the Villa in Green Coast and about the hotel. I remember that in an email from July-August 2020, Albina's Villa in Green Coast was discussed. Albina's number was given to him by Graniku, and he remembers that once in the month of July-August 2020, there was a communication about the door key which he could not find. He doesn't remember if the guard gave us the key, or someone else. The citizen Elda Dinaj, declares that he does not know her and has never heard her name.

From the acts examined by the company Green Coast Llc it turns out that according to the documents administered by the latter, the entity Inerte Expres Llc while all the works were done as above by the citizen Albina Mančka, she paid according to the contract 3500 repertory no. 1741 collection, a value of 50 000 euros on 16.10.2020 and the remaining obligation is 337 731 euros. According to the tax invoice no. 43 dated 28.10.2020 serial no. 91845593 issued by the seller Green Coast Llc for the buyer Inerte Express Llc invoice reviewed by the company Green Coast Llc it turns out that the payment of 50,000 euros was recognized. Also, according to the general information related to the units in the Green Coast resort, a document reviewed with the latter, it results that until 07.03.2023 for villa no. 73 in the name of the client Inerte Express Llc the remaining obligation continues to be in the amount of 337,731 euros.

On 27.11.2020, at 7:03 AM, from the examination of the data obtained from the telephone experts, it results that the citizen Albina sends a message to Mira asking her to contact "Abiesse" and receive an offer for 10 ml rail like that of Palasa and two angular and with 10 spots like those of Palasa.

#### VI.IV.3) Transfer of rights to Villa no. 73 citizen Elda Dinaj

With the contract of transfer of rights and obligations no. 1382 repertory no. 1010 collection, dated 13.04.2021 before the notary Alket Mançka (brother of the citizen Albina), the company Inerte Ekspres represented by Mond Bega, has transferred the real rights over the property of the citizen Elda Dinaj, specifically the property Individual villa no. 73, with a total area of 177.1 m<sup>2</sup> and plot area of 482.7 m<sup>2</sup>. The contract stipulates that at the end of the villa works and after concluding the final sales contract between the parties, the Inerte Ekspres company and Green Coast, as well as after issuing the certificate in the name of the Inerte Ekspres company, within 30 days, Inerte Ekspres will sign the final contract with the customer Elda Dinaj. The sale price is 300,000 euros, which will be settled in installments to the bank account of the selling party within one year from the date of signing this contract.

To be emphasized is the fact that the Inerte Ekspres company decides to sell the villa in question for an amount of 87,731 euros less than it received itself.

According to the data of the TIMS system, it results that the citizen Elda Dinaj was outside the territory of the Republic of Albania on the day of signing this contract.

The citizen Albina Mançka, questioned by the prosecuting authority, claimed that this villa was bought by her friend Elda Dinaj and Albina takes care of this villa.

During the control exercise for villa no. 73, it turned out that items belonging to the citizen Albina Mançka were found, such as an art book, where on its first page, the dedication was to the citizen Albina Mançka, an invoice no. 38 dated 15.10.2019, with handwritten notes by Albina Mançka and the value of 2,000 euros, as well as the note: "Blerti - first installment", postcards sent to the citizen Albina, sales tax invoices dated 22.07.2020, 03.09.2020, 05.08.2020, issued by the company Brunex Llc in the name of the buyer: Albina Vila Palase; several preventive measures, dated 30.07.2020, 31.07.2020, invoice no. 4472 with buyer Albina Hametaj, purchase invoice from Globe Llc, dated 04.09.2020 for citizen Albina Mançka; sales tax invoice from Neptun Llc for the citizen Albina; offer from Brunex Llc date 21.07.2020; 02.09.2020; 04.08.2020; 04.06.2020; for Albina Vila 73 TR, photographs of the children of the citizens Albina Mançka and Arben Ahmetaj etc.

Asked on 07.04.2023, the citizen Elda Dinaj declares that she has a 10-year-old daughter, she studied and worked for some time in America and around August 2005 she moved to Switzerland, where she continues to work and live.... she has known Albina since her first year at the Faculty, in 1990... they are close friends...

Albina has helped her to become familiar with the real estate market... Elda's first investment is in the Delijorgji complex, on Kavaja street, in 2018, where he booked an apartment of about 129 m<sup>2</sup>, on the sixth floor, in an amount of around 110,000 (one hundred and ten thousand) euros..... Albina accompanied him when they went to see the place where it would be built and then to the offices, she went on her own and met Delijorgji with her... We... Bank Intesa San Paolo... Elda applied for a loan and received an amount of 110,000 (one hundred and one thousand) euros... which had to be paid for the apartment..... Loan contract with Intesa San Paolo Bank completed in January 2019.. she pays the loan in monthly installments, about eight hundred or so euros but that is an amount that varies depending on the bank's interests.... it generally pays the loan installments herself from Switzerland through the account banking, but

there are also cases where her aunt, named Majlinda Manushi, sometimes pays for her, Elda then when she comes to Albania pays back the money, she has paid for the loan account..... At Delijorgji, she followed herself the works and the furnishing of the apartment, so she chose them herself. Majlinda handles the electricity and water bills.

The second property that I have invested is in Palasa. Albina has guided her on where are the strategic investments in Albania and who are the investors in Albania. Every time Elda comes to Albania, she goes to Drymades, for a weekend or as much as she can in the south. They went with Albina once to see what these investments are. They saw a couple of neighboring villages and they moved and studied Palase. From 2019, they started the study of the Palasa area and in 2020 Elda decided to take contacts regarding the purchase of a building in Palasa. She went there with Albina, and met a Green Coast representative whom she does not remember, who told them which property was free. It was February 2020. They went to Palasa with Albina's car, a white SUV. Among other things, they saw the object, a villa, which she does not remember how many m<sup>2</sup> it was. It is about 170 m<sup>2</sup> inside, but there is also a land surface of about four hundred m<sup>2</sup>. At the time they went there was just the walls, it was under construction. It seems that this villa is in the second or third row, so there are other villas in front of it. On this day, she also saw another villa that was higher, but she also saw apartments.... The representative they met also explained to them how the purchase of objects worked, that is, which objects belonged to the person who built and which were with clearing. The villa that I mentioned above, i.e. the one with 170 m<sup>2</sup> inside and four hundred square meters outside, was owned by a company called Inerte, owned by a citizen named Mond. The person who showed them the properties also gave them the number of Mond Bego.. Both villas were of the same size. They returned to Tirana, the same day with Albina. On the way back, from Palasa to Tirana, they called Mond Bego,... It is not known if Albina had met Mond, but I know that their daughters are friends, specifically Kejsi is friends with Mond's daughter. They went to Mond Bego's office but she was not accompanied by Albina..... Her family members accompanied her, specifically she was accompanied by her cousin named Lavdosh Manushi, her aunt's husband, who also helped her find Mond's office. She went to Mond's office alone... Elda met Mond only that time. They talked about the project, the investment, she expressed her interest, told him who she was, the company she has. They talked about the price and agreed for Elda to buy the villa at a price of 300,000 (three hundred thousand) euros, in the condition it was in... So even though the price seemed a bit expensive, she still decided to take it. In principle, they agreed on the price... they agreed with Mond to sign the contract in April 2020, when Elda would have the opportunity to come to Albania again. Mond told her that the contract could not be made directly between Elda and Mond as she had to formalize the contract with Green Coast. It is not that Elda gave any money to Mond in connection with this agreement to take the villa.... Mond said that it was not necessary to give any advance payment but, in the meantime, Mond told her that she could start doing some work there at the villa. Next, she told Albina that she had agreed with Mond not to sell the villa but to keep it for Elda, telling her the price they had agreed on... In April 2020, Elda could not come because she was sick with covid. Measures were also taken to stop the movement due to covid. She told Mond that she was Albina's friend. Albina was the contact between Elda and Mond. Elda has Mond's phone number herself and she spoke on the phone herself when she was in Switzerland, she sent him a message. She told him that she could not come and this conversation took place in April 2020..... Albina kept in touch with Mond about how the works in the villa would continue in her absence. In her knowledge, Albina was talking with Mond or the representatives of Mond's company. For every action, Albina informed Elda through telephone communications. All the time, Albina sent him photos of the villa and the works every time she went there. Albina communicated with Mond in order to get his agreement to start the work on the villa and then, with Elda's knowledge, she started working on the villa from May 2020. From the moment they started discussing about the villa, they have discussed with Albina, Elda and her, how it would be done, the idea, the layout, the style.



They also discussed with Albina about building a swimming pool. In February 2020, after meeting Mondi, Elda gave Albina 10,000 (ten thousand) euros to use for the works on the villa..... Elda came to Albania in December 2020 and went to the villa in Palasa with Albina, and at that time all the works were finished. Adjacent to the villa there is a room, that in February 2020 was not a room, as it was just two columns, while in December 2020 a room was built that serves as a guest house. Also, in December 2020, she found that the swimming pool was also built. The works for the guest houses and the swimming pool cost 9,000 (nine thousand) euros. I don't know who did the work, since she left Albina to deal with this work. Elda gave Albina in December 2020, an amount of 20,000 (twenty thousand) euros. The furnishing was also done, with main things such as bathroom, kitchen, beds in the rooms, heating and cooling system, so all the basic things of the house. The amount of 30,000 (thirty thousand) euros in total, i.e. 10,000 euros in February and 20,000 euros in December 2020 were the expenses for all construction works and for this furniture. He signed the contract with Mondi in April 2021, before the notary Alket Mançka, who is Albina's brother. When she signed the contract, Mondi had signed it in advance and Elda signed it after Alket made the contract available to her, after bringing it to Delijorgji where they met. She signed the contract a day before leaving. ...Elda knows that Albina, for the furnishing of the villa in Palase, has engaged with Blerti Kroj, for the furnishing project. Elda also knows Blerti. Elda gave Blerti 1,500 (one thousand five hundred) euros and she thinks Albina gave him 1,000 (one thousand) euros. The fireplace of the villa seems to have cost 4,000 (four thousand) euros. Albina has been using the villa since the moment the villa was completed. For all the works, both construction and furnishing, Elda has paid Albina an amount of 40,000 (forty thousand) euros, where for 30,000 (thirty thousand) euros explained above and years, in 2022, he has also given 10 000 (ten thousand) last euro. There is no more to give to Albina for furnishing, furnishing or construction works. He claims that there has never been a villa project in Palasa, he has not ordered any project.

She explains that she went to Palasa and she knows the villa. She left the villa at Albina's disposal. Albina can call it her villa, but Elda has made investments in that villa. She can describe the villa ... Elda has also installed a camera system in the villa, but she does not know who she is with and does not monitor her by phone. She believes that Albina is monitoring him. Elda declares that she has never communicated with the work groups for furnishing or carrying out works in Palasa after she left Albina who deals with these works. Meanwhile, at the apartment in Delijorgji, she took care of the furnishing and the works herself. Regarding the vans, at the Green Coast complex, he states that he knows there are two vans, but only one was bought and the other belongs to someone else for whom she has no details. She bought the buggy at Green Coast, but I don't know how much it costs because she didn't deal with the details of the villa in Palasa. For the villa in Palasa, she declares that she paid an amount of 40,000 (forty thousand) euros at the end of 2021, in 2022 he paid an amount of 80,000 (eighty thousand) euros and now in March he paid 30,000 ( thirty thousand) euros. She paid this money by bank transfer, from her bank account to Intesa, towards Inerte's bank account. He made these payments through ebanking. The rest of the payment of the value of the purchase of the villa, he had thought to do with a loan.

Regarding her income and expenses, she states that her net monthly salary in the company where she works is about fifteen thousand euros per month. In Switzerland, in the country where she lives, she bought a house, an apartment in the value of 950,000 (nine hundred and fifty thousand) euros, where she paid 25% of the amount initially, while the rest was bought with a loan. The loan to the Swiss bank is about 700,000 (seven hundred thousand) euros, where Elda pays 5,000 (five thousand) euros annually as interest. Elda pays 600 (six hundred) francs as insurance every month. She got this apartment in 2012 in Switzerland.

Faced with the fact that, from the act of telephone expertise of the citizen Mira Idrizi, it results that several communication groups have been opened in the Whatsapp application, where the

works of villa 73 located in Palasa are discussed, Elda declares that she is not part of these groups, I do not know why she is not part of these groups, she cannot give explanations. Elda had allowed Albina to deal with works and furnishings. She claims that she has keys to the villa in Palasa and Albina also has a copy of the keys.

She declares that she has also made other investments, specifically in a complex in Lalzi Bay, in the "San Pietro" complex, where she bought a 2+1 apartment, with an area of 96 m<sup>2</sup>, which is located on the second floor and the last one of an object.... He bought this apartment from Tan Dulaku's company, worth 140,000 euros, 80% of which was financed with a loan and the rest was paid in cash, about 40 thousand euros... .on 05.04.2023, she took delivery of the keys to the apartment....She took the loan in the amount of 80% from ABI Bank, as it was conditioned by the contract that Tan Dulaku's company had. The monthly installment is 1,100 euros, which is fixed, but it changes year after year. She takes care of this house herself and she thought of making the furnishing plan herself, as she likes simple things.. Regarding the furnishing in Delijorgji, she states that she contacted Brunes Shpk, where she kept in touch with a boy, about 20 years old. She explains that a boy from Elbasan brought her a sideboard.

This person is the same person who made the furniture in Palase. He is an acquaintance of Blerti and Albina. Regarding the citizen Majlinda Manushi, she declares that she has deposited monetary amounts according to her requests, in her bank accounts. Majlinda is her aunt and she has come to Switzerland several times to visit her or to take care of Elda's daughter, when Elda is away for work reasons. In return, she always gave her amounts of money, either for herself or to deposit in the account, according to the requests that Elda would have. After a photograph was made available to her, showing 4 little children with the inscription on the back Fujicolor Crystal Archive Paper Supreme, found during the inspection of Villa No. 73 Green Coast, Elda explains that she knows one of the children, whose name is Kejsi and she is wearing a black bathrobe and red laces. As she can notice, the environment is in Qerret. Albina has sent half of the things she had in Qerret to Palasa.

She met with Dona, the employee of Brunes Llc when she went to Brunes Shpk. There are no social or friendly relations. She was in Brunes to order various things for the apartment in Delijorgji. The apartment at Delijorgji, with the exception of the toilet, is covered with parquet, that she bought in Vaqarr, from a citizen named Ledjo. It cost about 5,000 euros. At Villa No. 73, she remembers that the upper floor was laid with parquet, but she didn't deal with the supplier and their purchase. I don't know how much it cost. She does not know personally the citizen Erjola Hoxha, but she knows who she is. She is currently the partner of Arben Ahmetaj. Elda knew that Arben had a relationship with her for a long time, but he officially made it public in October 2020, when he decided to separate from Albina. Asked about the contract related to Inerte Ekspres company, that also reflects the payment installments, which had a payment term, which must be paid within one year from the date of signing this contract, Elda clarifies that when she concluded the contract she did not have in mind to pay it immediately since she makes the investments based on her salary and for half of it she had to take a loan.....

By the letter no. 5457/1 dated 04.04.2023 of the General Directorate of Customs, we have been informed that the citizen Elda Dinaj, for the period March 2004 - March 2023, has not made declarations of cash or precious metals while passing through customs points given her claims of bringing cash.

#### VI.IV.4) Investments/purchase of other assets of the citizen Elda Dinaj

Also, regarding what Elda calls investments, it turned out that this citizen, with no. 4533 repertory, no. 2190 collection, dated 17.10.2018, has signed an order contract in the capacity of the customer, with the company Park Construction Albania Llc, for ordering an apartment with no. 04 located on level B, floor 4 residential (2+1), with a total area of 122.7, together

with common areas, located in building H, a parking post at entrance B, on floor -1, with axis 17/19 /K, in building H. The price, including the common areas, for an area of 122.7 m<sup>2</sup>, is 98,160 euros. The parties agree that the customer will pay the entrepreneur, for the parking post, an amount of 8,000 euros. With the contract no. 1214 repertory, no. 507 collection, dated 22.10.2021, it turns out that the company Park Construction Albania has sold to the citizen Elda Dinaj, represented by the citizen Majlinda Manushi, the apartment registered volume 65, page 13, cadastral zone 8220, property no. 6/348+3-28, with a usable area of 115.10 m<sup>2</sup> and a common area of 13.11 m<sup>2</sup>, level 2, floor 5 technical/4 residential, building H, located in Tirana. Parking post, volume 63, page 228, cadastral zone 8220, Property no. 6/348-G257 (no. 189 in the approval certificate), with a surface area of 12.5 m<sup>2</sup>, 1st floor of building H, located in Tirana. The sale price for the apartment is 102,568 euros and for the parking post 8,000 euros. For the total amount of 110,568 euros, the parties declare that they have been completely liquidated according to the contract of order, and therefore related to the surface of the apartment, which was 5.51 m<sup>2</sup> larger, after the approval of the building, the buyer, according to the bank invoice, has also deposited the difference of 4408 euros in the seller's account at Tirana Bank.

By the special power of attorney no. 856 repertory no. 364 collection dated 26.07.2021, before the notary Marsela Imeraj, it turns out that the citizen Elda Dinaj has appointed the citizen Majlinda Manushi as a special representative, authorizing her regarding the purchase of the property 6/348+3-28, volume 65, page 13, cadastral area 8220, to represent her before banking institutions, to conclude and sign mortgage contracts with Intesa San Paolo bank, to conclude and sign any bank contract or other legal banking document such as loan contract, change of collateral, etc.

Besides, the citizen Elda Dinaj, surprisingly, only for the villa in Green Coast, she did not deal with the works, furnishings or energy payments, etc., while for the other assets she took care herself and she authorized her aunt, the citizen Majlinda Manushi, to make payments.

VI.IV.5) The following investigations carried out in the direction of the real owner of Villa no. 73

Asked on 16.03.2023, the citizen Mond Bega stated that he is currently the sole owner of several companies in the construction field, more specifically "Alsiom" Shpk, "Inerte Express" Shpk, "Best construction" Shpk, "Beton Ekspress" Shpk, "Riviera Beton Express" Shpk... during the year 2019 had in use the mobile number 0682094189, registered in the name of Inerte Express, as well as the number 0689001717, in use by Mond but registered in the name of the company.

The company he owns, "Inerte Express", has developed works in the Green Coast area, where they have been subcontractors with the company "Mane TCI". He does not remember exactly when he started the works for the first time, but it must have been the beginning of 2018 and onwards. The Inerte Express company would do the construction of several buildings, and the works consisted of iron, concrete and reinforcement. Mond, through the company "Inerte Express", had reached an agreement with "Mane TCI" that for the works it would perform, the value of the works would be converted into objects. At the moment that the constructed object would become the asset of his company, Mond had the right to sell it, but always with the consent of Mane TCI.

The value of the works carried out by Inerte Express, has been converted into 6 villas and 2 apartments. Out of these assets, villa with No. 14, belongs to Mond, one villa is owned by one of his employees, named Lek Tushaj, the four villas have been sold and their liquidation is partial. While the apartments have been sold, he does not remember whether their liquidation was partial or total. Regarding Villa No. 72, in his knowledge it has been sold and liquidated.

Whereas, for the villa with No. 73, my company "Inerte Express" is still the owner of this property, despite the fact that they made an order contract with a Swiss citizen named Elda. He met this citizen once at his offices in the "Al-G" Building. The notary was chosen by Elda herself and remembers that his name is Alket Maņka, whose offices are on the second floor in an area opposite Coin. On the day when the contract was signed, Mondri and Alket were present. While Elda was not present when I signed. Regarding the price difference, by selling to the citizen Elda Dinaj about 87,731 euros less, according to Mondri, this happened because the evaluation of all the materials that would be placed in the refinishing was done and the difference of 87,731 euros was deducted. Despite the value of 387,731 euros, Mane TCI has to deliver the facility completed. Since Mondri was performing the works in this object, at the moment it had the buyer, it stopped the works, giving it to the client in that condition, making a discount for the unfinished works. According to him, Elda and someone else, of the male gender, were in Green Coast, they saw the villa and since they liked it, they contacted the administration of Green Coast, who told him that they were not the owners and that the object was owned by Mondri's company. For this, they were interested in Inerte Express and then they came to the Inerte Express office, where they agreed on the price.

Asked on 09.03.2023, the citizen Anisa Brahimaj stated that: With the residents of the residence, a list was made available to her by the administrator Martin Gega, of the company where he works. Anisa calls the residents for making the payment of the administration fee, which is the maintenance and management of the resort. The bill is issued at the beginning of the year, as it is an annual bill and the residents have the right to pay it in full or in parts, and the value of the bill is different depending on the area of the building that the resident owns. A fiscalized bill is issued by finance and residents pay it to the bank. The invoice also has the customer's name and ID card number. They have the customer phone numbers and establish contact with customers when an invoice is issued or when there are problems with payments.

Regarding the intercepted conversation as above, she states that she does not remember, but most likely they will have sent her a list from OSHEE and UKH, that these contract numbers are not liquidated and the electricity and water are being cut off. From OSHEE and UKH, she normally receives only the contract number, but in the computer database that I use at work, there is an excel document where the contract number is linked with the number of the unit, that is, of the object and the name of the client. Even in this case she acted in this way. She looked on the computer to whom it belongs and she called the corresponding customer. The person who uses the phone number that ends with 757 at the end (the phone number of the citizen Albina Maņka) does not remember which unit she owns.

In the context of carrying out actions for this criminal proceeding, based on the request of the Prosecution, the Special Court of First Instance for Corruption and Organized Crime in Tirana, with decision no. 114 dated 08.03.2023, has allowed, among other things, the exercise of control of the Villa identified as Villa 73 located in Green Coast, Pala. After the investigators and OPGJ in charge of carrying out this check, contacted by phone the administrator of the Green Coast resort, citizen Martin Gega, the latter replied that he is not in Palasa and therefore made available the employee named Klaudia Sinanaj, to accompany them to the objects they were interested in.

In order to exercise the control in accordance with the criminal procedural provisions, information was requested regarding the owner of the Villa 73, in order to assist during the exercise of the control. On the part of the employee Klaudia Sinanaj, a document was made available that, among other things, showed that the owner of Villa 73 was Inerte Ekspress Llc with phone number 069 20 27 067, while another employee, named Ervisa Maçovila, placed another document that showed that the owner of the apartment was citizen Albina Maņka, with phone number 068 20 23 757 (which is exactly the phone number of citizen Albina

Mançka). Both of these documents were obtained with the corresponding minutes of the document review dated 09.03.2023.

Since the employees of the Green Coast administration placed two different documents, printed from their work computers, the OPG/investigator was asked not to do anything with the computers, as it could be necessary to carry out investigative actions with these items.

On the part of employees Klaudia Sinanaj and Ervisa Maçovila, there were objections and Klaudia suggested Ervisa to delete the document and turn off the computer. The citizen Klaudia Sinanaj, then proceeded on Ervisa's computer herself by deleting the document that Ervisa had open, specifically, the one where it was reflected that the owner of the villa 73 was the citizen Albina Mançka. She also proceeded to turn off this computer. Specifically, it turns out that the document was deleted, which reflected the list of customer data, where Villa no. 73 the contact Albina Mancka, her phone number and her email address albina.mancka@intesanpaolobank.al are noted.

Under these conditions, the OPG/investigator first proceeded with obtaining the statement of the two above-mentioned employees, where the citizen Ervisa Maçovila stated that the document that was deleted was the one printed from her computer and it shows the list of clients for the villas numbered 70-76.

According to her, the document was deleted from the computer, as the computer is private and is not allowed to be accessed.

Also, in the statements given by citizen Klaudia Sinanaj, it is reflected that the document that was deleted shows the list of clients for villas with no. 70-76 and according to her, the document was not deleted but was connected to the office's internet network and is only accessible online.

Asked on 13.03.2023, the citizen Anisa Brahimaj stated that her direct superior is the administrator Martin Gega. Regarding citizens Klaudia Sinanaj and Ervisa Maçovila, she declares that they are coordinators like Anisa's work, at Balfin Real Estate & Hospitality. Since all three have a working nature, they have separate areas. On a map they have, the areas are marked with different colors, where a color also defines the area that each of the coordinators is in charge of. But they can help each other and perform actions in the colleague's area, when the latter can be, for example, a break.

From the examination of the telephone of the citizen Anisa Brahimaj, it was found that she communicated in the working group with 9 members from where on 01.03.2023, it turns out that the phone number 069 80 41 202 stored under the name "Martin Bre", sent a message addressed to the citizen Anisa, telling her to notify Adelina, not to proceed with the invoicing of the fee for the villa unit 73, Elda Dinaj until further communication from him.

The citizen Anisa declares that the contact with the name Martin Bre is Martin Gega, but his name in this communication is Martin Bre, due to the abbreviation of Balfin Real Estate & Hospitality. Regarding the communication, she explains that she addressed to Anisa, probably because she is an economist, to talk to the company's economist who receives the invoices for the administration fee. Adelina is in Tirana... she is the accountant that Anisa should have notified so that she would not issued the bill for villa 73 until another moment. I don't know the reason. As long as Anisa has been at work, there has been no other case where the administration fee was not invoiced.

On 17.03.2023, the citizen Martin Gega stated that in the middle of 2022, he started working as an administrator of the Green Coast resort. Martini, as the administrator of the resort, manages the common areas, collects the administration fee. He has a contact list, which came

to him as part of the sales contracts, which contains the names of the persons who own the facilities. The list was given to him by the previous administrator, it was on the computer. If any object is sold, the seller must immediately notify the administrator regarding this fact, as well as the change of ownership in order to record the new data of the owner, such as name, contacts, etc. The citizens who sign the contracts for the purchase of objects also receive an administration regulation as part of the contract and there they also have the contacts, such as email address, etc., where they must report the changes if there are any. Also, on the part of the Balfin Real Estate company, in cases where there is a change in the administration regulation, they take it to the contacts they have. He clarifies that there are three coordinators in the Green Coast administration: Klaudia Sinanaj, Ervisa Maçovila and Anisa Brahimaj. In his usual work routine, for certain problems, he contacts the coordinators, however, there are also cases when the residents themselves contact him. It is known that the company Inerte Ekspres Llc owns buildings in the Green Coast resort, Palas, but I don't know how many there are. Maybe there are two or three but I don't know the exact number.

Villa no. 73 in the Green Coast Resort, Palasa, reminds him the company Inerte Ekspres Llc, and Elda Dinaj. He remembers the villa 73, as after Inerte Ekspres Llc was charged, the citizen Lek Tushaj told him in December 2022 that this villa was sold, although Inerte did the liquidation of this fee. They made this communication over the phone. The villa is under the name of Elda Dine. From this moment on, Martin has told finance to suspend the administration fee for Inerte Ekspres Llc For 2023, no resident was charged, the first months of the year due to the opening of the new budget. Later, even Mond Bega, after the judicial police officers had gone, told them that he no longer had the villa and had sold it.

To the question of how it is explained that in the documents made available by the citizens Klaudia Sinanaj and Ervisa Maçovila, the owner of villa 73 appears different, specifically in one document Inerte Ekspres appears and in the other document Albina Mañka appears, he states that perhaps Albina stayed at that villa and received services on behalf of that villa. It declares that the physical delivery of the object is done by Mane TCI and Balfin Real Estate. Precisely, I know that these two companies keep the minutes of the physical delivery of the unit, while the keys are delivered by the construction company which is Mane TCI. Martin, in his job position, has nothing to do with this part, he is not part of the process.

Regarding the entrance to the resort, he declares that the residents of the Green Coast Building resort have an entry card, while any outsider who is not a resident, enters only after a notification made by the resident himself to one of the Balfin companies, specifically Anisa Brahimaj, Ervisa Maçovila, Klaudia Sinanaj and Martin Gega. Only when one of the company, i.e. these names he mentioned, confirms the entry, then the security employees of the Global Security company allow the visitor to enter. Regarding villa no. 73, no person called for the entry of any visitor. Residents of the Green Coast resort, Palas have the resort entrance card and the BUGGY card, a car for movement within the resort and on the promenade. The buggy is bought by the residents themselves.

Given the above statement that, in December 2022, after the communication that Martin made with the citizen Lek Tushaj, finance was notified to suspend the administration fee for villa no. 73 and that for the first months of 2023, there was no charge due to the budget for any resident, while from the act of examination of the phone of the citizen Anisa Brahimaj, it results that on 01.03.2023, in a WhatsApp group , at 08.29.18 AM, sent a message tagging Anisa's number, telling her not to proceed with the invoicing of the fee for villa 73, declaring that he had informed again Anisa not to proceed as it was in the database with the name of Inerte Ekspres and meanwhile the gentleman had not yet started the data of Elda Dinaj and even today there is no data.

To the question of whether the company Mane TCI or Green Coast, notifies its employees and in this particular case the administration offices, i.e. citizens Anisa Brahimaj, Ervisa Maçovila, Klaudia Sinanaj as well as Martin, regarding any change of ownership, the declarant clarifies that Mane TCI that he is not part of the process. In cases where the process is followed by Green Coast, they are definitely notified.

Related to the citizen Elda Dinaj and if he has ever communicated with her, he declares that he does not know her and has never communicated with her. To his knowledge, she has never appeared at the Green Coast resort Llc in Palas. Martin was never notified that this citizen had arrived.

From the examination of the telephone of the citizen Martin Gega, with the telephone number 069 89 65 300, documented in the examination report, dated 17.03.2023, it results that several communications of interest developed with the number 069 80 41 202 were found in the WhatsApp application. registered under the name "Martini Administrator GC". The communications of interest bear the date 09.03.2023 at 16.27, in which a document named "adm resort fee billing database 2023" was sent in excel format. This document turns out to have been created by the author Eglantina Perinaska, date 12.03.2019, 11.42, where the last save was made on 24.02.2023, 12.10. The last print was made on 27.11.2019, at 10.18. From the review of this document in excel format, it is found that the expected values to be collected, according to the months for the year 2023, are presented. In the Vila Big Individuale unit, with unit no. 73, the name of the client Albina Mançka is registered, the fees monthly for the period January - December 2023 with a monthly value of ALL 13,001, in total value of ALL 156,009.

A message dated 09.03.2023, sent from number 069 80 41 202, registered under the name of Martini Administrator GC, which consists of informing Mr. Bega on the actions of the judicial police, on the execution of the court's decision on the control of villa no. 73 and following this message it is established that no obstacle will be created for the justice bodies and they are not responsible if the property is damaged or other items are lost.

So, as it is established, the statements of the citizen Martin Gega that he was aware that the owner of the villa is the citizen Elda Dinaj, as of December 2022, contradict the data reviewed as above, when until 24.02. 2023 in the document found on his phone villa with no. 73 is identified with the client Albina Mançka and with the fact that on 09.03.2023 he informed the citizen Mond Bega about the actions of the judicial police and not the citizen Elda Dinaj.

On 09.03.2023, the the citizen Stavri Mëhilli was asked, who stated that he reads and verifies OSHEE's meters and operates in the villages of Vuno, Iljaz, Palasë, Gjileke and in the Green Coast complex, which is in the village of Palasë. He is an OSHEE employee and mostly operates alone as other electricians are busy with other jobs. Regarding villa no. 73, which is located in the Green Coast Building complex, remembers that a complaint about overbilling was made and the KNK complaint center was delegated to Stavri. Stavri did the relevant verifications such as photos, seals and actual meter reading where he found that everything was in order. As far as he remembers, this complaint was made around August 2022 and then about a month later, the resident of villa 73 called him, introducing himself as Albina Mançka, and told him that the meter is not in order because she is billed more than what she conamounted. As he remembers that he received it on the phone and not through internet applications such as WhatsApp or Viber. He explains that after this phone call he went to villa 73 again and helped her to make a complaint so that the laboratory specialists could come to test the watch if she conamountes more or not. Related to this, he took a photo of the identity card of the lady in question and sent it to the complaint center via WhatsApp. After a few days, the laboratory specialists came, they did the relevant tests and the meter came out in order.

The citizen Adriatik Pillati, questioned as a declarant, explained on 15.03.2023 that his wife's name is Melege Pillati and she works as a sanitary worker in apartments. He explained that he has been to the Palasa area three times, while the last time was two months ago. I don't know the name of the fiscal area, but I noticed that there are many villas. He explains that he was together with his wife who was cleaning a villa after being notified by Albina... Mançka and to his knowledge she is the wife of Arben Ahmetaj. He has known Albina for 15 years, and for so many years his wife has been cleaning her house. The last time they were in Palasa, his wife had the keys with her as she had taken them from Albina. On that day, he remembers that he was stopped at the beam of a complex, who checked him and after receiving confirmation, they let him enter the facility. His wife cleaned for three to four hours while Adriatik was waiting for her outside the complex. His wife also cleans Albina Mançka's other house, which is located on the 10th floor of a building in Shallvaret, where there is a Conad store on the first floor. For the work that his wife does, she is paid 20,000 to 30,000 ALL.

Asked on 17.03.2023, the citizen Meleqe Pillati declares that she has been cleaning the apartments of the citizen named Albina Mançka, for about 15 years, where her sister's husband, whose name is Irfan Muslli, is the granddaughter of Albina (the daughter of sister)... Albina also paid for her eye surgery, ... about seven years ago... in the amount of 2,500 (two thousand and five hundred) euros. ...In Palasa, she remembers that she was there three times to clean a two-story villa, number 73, but she doesn't remember it well. This flat was down the main road. She remembers that it was three times in the early amountmer of 2022, in the late amountmer of 2022 maybe from September-October 2022 and once in the winter of 2023, she does not remember the month. When she left Tirana for Palasa, she was accompanied by her husband, who was the driver. They went to Palasa in the car of Meleqe's husband.... She had the keys to the villa with her as Albina gave them to him, she told her to go to air the house and water the flowers. She stayed for about two hours and then returned to Tirana.

According to her, the owner of this villa is citizen Elda, whose last name she does not know. Elda lives outside, but I don't know where. He saw Elden at Albina's house. He claims that Albina told him that the villa belongs to Elda. ...The second time, Albina told him to go to the Villa in Palasa, after the amountmer of 2022 had ended, after they had left some chairs, deckchairs, near the pool area outside the villa, and Melecja took them inside to the room below. The second time she went back with her husband, .....

For both times, he declares that Albina paid for the road fuel.

The third time, in January 2023, Albina told her that Elda had come and Meleqja should go again to air the house. She went again with her husband and their car, where Albina paid for the fuel again, and they returned within the day, just like the other times. She admits that before her husband's statement at the prosecutor's office, she communicated with citizen Albina Mançka about the villa and that her husband told Meleqe about what he was asked.

From the review of the phone of this citizen, documented in the review process dated 17.03.2023, it turns out that contacts such as Albina with phone number +355682023757, Beni Ahmetaj with phone number 067 20 60 011, Goni i Benit with no. phone number 069 69 05 372, Ferdanja with phone number 069 21 25 262.

From the data of the expertise carried out on the phone of the citizen Meleqe Pillati, in fact, data of interest to the investigation has been identified, which shed light on the fact that the villa above belongs to the citizens Albina and Arben and not to the citizen Elda.

It follows from the review of the messages that the communications developed in the "Whatsapp" application between the phone number 0688768518 "Meli" used by the citizen Meleqe Pillati and the phone number 0692125262 registered under the name "Ferdanja" have been extracted. Communications between them took place from 01.10.2020 to 16.03.2023.



From a preliminary examination of these communications it is revealed that there are many voice calls or video calls developed between them and some pictures in the form of messages. Some communications appear as follows:

On 01.10.2020, at 17:52:28 PM, you send him a photo named "IMG-20201001-EA0001.jpg". In this photo, the entrance to villa No. 73, Green Coast, Palas. The small gate is open and a buggy can be seen parked in the interior.

On 01.10.2020, at 17:52:28 PM, she sends her a photo which is named "IMG-20201001-EA0000.jpg". In this photo, a buggy parked in the interior of Villa No. 73. On the right side, a part of the villa with No. 73, Green Coast, Palas. On 01.10.2020, at 17:52:28 PM, you send him a photo named "IMG-20201001- EA0002.jpg". In this photo, the rear part of the villa is identified with No. 73, Green Coast, Palasa, as well as the part of the stairs that lead to the main door of the building. On 01.10.2020, at 17:52:28 PM, you send him a photo named "IMG-20201001- EA0003.jpg". In this photo, the rear part of the villa is identified with No. 73, Green Coast, Palasa, as well as the part of the stairs that serve to go up or down. It is noted that the stairs are paved with marble, and the "Guest House" whose door is open is also noted. According to the data generated by the "Images" column, it has been verified that this photo was created/realized on 25.09.2020, at 13:23:24, by the camera of the Samsung phone, model "SM-A750FN".

On 01.10.2020, at 17:52:28 PM, she send her a photo named "IMG-20201001- EA0004.jpg". This photo shows the main door located at the back of the villa with No. 73, Green Coast, Palas. This door serves to enter the facility. It is noted that the environment is monitored by cameras. According to the data generated by the "Images" column, it has been verified that this photo was created/realized on 25.09.2020, 13:23:15, by the camera of the Samsung phone, model "SM-A750FN" in the " Chats" we have verified the communications developed between the phone number 0688768518 "Meli" used by the citizen Meleqe Pillati and the phone number "+355682023757" registered under the name "Albina". Communications between them took place from 15.06.2020 to 13.03.2023. From a preliminary review of these communications, it can be seen that there are no telephone messages exchanged, but there are many voice calls or video calls between the two interlocutors.

Following the investigation, the column "Call Long" was verified, where the telephone communications between Meleqe Pillati and her contact, registered under the name "Albina" with telephone number "+355682023757", were extracted. From their telephone communications, it turns out that a total of 610 (six hundred and ten) incoming or outgoing calls were made, using their mobile numbers or through the Whatsapp application. Among other things, on 17.03.2023 (the day on which Meleqe Pillati was presented to the Special Prosecutor's Office), her phone number was called twice by the contact with the name "Albina" with the phone number "+355682023757" (Albina Mançka) .

More specifically at 09:58:46 AM and at 10:13:56 AM. According to the above, it is evident that citizen Meleqe Pillati has sent the mother of citizen Arben Ahmetaj, the citizen Ferdane Ahmetaj, photos of villa number 73, since 2020.

Regarding the payments that the citizen Mond Bega, the company Inerte Express Llc performed for the purchase of the above villa results that:

According to a document prepared by Green Cost representatives, there is a document which shows that for villa 73 with a contract value of 387,731 euros, for which the customer Inerte Ekspres paid 50,000 euros and the obligation until 07.03.2023 was 337,731 euros. Also, the Green Coast company has made available a sales tax invoice with no. 43, dated 28.10.2020, issued to the buyer Inerte Ekspress, which shows the prepayment of 16.10.2020 in the amount of 50,000 euros and the obligation in the amount of 337,731 euros.

Asked about the payments he made for the villa as above, the citizen Mond Bega states that: there is no information on how many payments were made, but they were transactions made through the bank. Financial documentation should be consulted.

#### VI.IV.6) Making of the payments by the citizen Elda Dinaj for Villa no. 73

Meanwhile, in relation to the payments made by the citizen Elda Dinaj for the repayment of the obligation according to her claim for the purchase of the villa, the bank accounts were examined, from which it was found that the payment was made in this way:

On 10.11.2021, the account no. 01000-3155543-101 CB in Euro, near Tirana Bank, is credited with 40,000 Euro, with the description "Elda Dinaj, No. 1382 repertory, 1010 collection date 13.04.2021"

On 25.03.2022, the account no. 01000-3155543-101 CB in Euro, near Tirana Bank, is credited with 30,000 Euro with the description "Elda Dinaj, number 1382 repertory 1010 collection date 13.04.2021"

On 04.05.2022 the account no. 01000-3155543-101 CB in Euro, near Tirana Bank, is credited with 50,000 Euro with the description "Elda Dinaj, number 1382 repertory, 1010 collection, date 13.04.2021"

Asked about the payments, the citizen Mond Bega states that: Elda, as he remembers, made 3 payments in a total value of 120,000 euros, but she still has to pay because the price was set at 180,000 euros. Given the fact that according to the administered acts, the liability for villa 73 towards Mane TCI is in the amount of 337,371 euros, at the moment they received the value of 120,000 euros from Elda Dinaj with three transactions, because the full liquidation of Mane Tci has not been proceeded with. The citizen Mond Bega declares that because the works done by Inerte Express for Mane TCI are worth more than 300,000 euros, but the works have not yet been certified. Under these conditions, the liquidation has not been proceeded with, they have an obligation, until the certification is done. On the other hand, the citizen Mond Bega was asked that since the value of the works by Inerte as a subcontractor of Mane TCI, was converted into assets (villas and apartments), what is the reason for making the payment for Villa No. 73 in the amount of 50,000 euros (according to the acts administered by Lek, the citizen Mond Bega states that they were accompanied by collateral all the time, but at the same time, Mane paid them for the work they performed. After receiving the payment, they used it to pay for the asset (the villa /apartment) that they had benefited from. In short, the asset served as a guarantee for Mond to receive the money from Mane TCI and for Mane TCI to receive the obligation that it had for its benefit.

In fact, these claims of the citizen Mond Bega do not match the contractual predictions, that he he signed for the purchase of the villa, where specific deadlines for the completion of the works are defined.

From the citizen Elda Dinaj, it is established that at the time of the seizure according to the court decision, which took place in Palasa, another payment was made on 08.02.2023, of 30,000 Euros.

Asked on 10.03.2023, the citizen Lek Tushaj stated that in May 2019 he was with the commercial entity owned by the citizen Mond Bega, with the entity Inerte Ekspres and held the position of manager. He claims that he bought from Inerte Ekspres the property with no. 48/2 which is a one-story building without a pool and is equipped with a certificate of ownership. The value of the purchase is 345,000, of which he received a loan of 200,000 euros from Tirana Bank and 145,000 euros is a bonus from (missing) relation to Villa no. 73 happened in Green Coast Building declares that he did not have any ownership but declares that the

company Inerte Ekspress is the owner of villa 73. To his knowledge, the villa is owned by the company Inerte Ekspress and a value of 90,000 was paid for it in the month of December 2022 representing the value of the administration. He declares that he is aware of the signing of a contract for the transfer of rights between Inerte Ekspress and the citizen Elda. He also declares that the citizen Albina Mançka has had telephone communications with Mr. Lekë Tushaj himself, starting a year and a half ago, in the amountmer of 2021 and since Inerte Ekspress Villa 73 was agreed to be in the list of assets, she called them asking what was done with Villa 73, how was the progress of the facility. He also declares that he has a WhatsApp chat with Albina where she was interested in the villa number 73.

Meanwhile, it turns out that from the side of the citizen Lek Tushaj with telephone number 068 20 66 955 was carried out on 13.03.2023, at 10.11.24 a conversation with telephone number 069 60 61 371. The latter told Leka if they would make any turnover and which of the units in Green Coast to close.

On 10.27.37 Leka talks again with phone number 069 60 61 371 and the latter tells Leka to close villa 73, they have it left after they have collected only one fifty and they have circled 337 731 and to choose the bank where he will transfer.

On 16.03.2023, is found again that the citizen Lekë, on 11.04.19 he communicates with the user of phone number 0069 60 61 371, who is identified as Matilda, where the latter asks him to continue the payment for 73.

#### VI. IV.7) Energy payment for Villa no. 73

It is established that in the bank account at Intesa San Paolo Bank, in the bank account of Albina Mançka, under CA no. 49556635401, electricity payments are directly debited in ALL under the contract no. AL 0040009 in the name of Green Coast Llc After the seizure of the documents at Intesa San Paolo Bank, it is found that there is an agreement dated 19.07.20, the citizen Albina Mançka authorizes Intesa San Paolo Bank sh.a. to debit the account as the monthly payment of the FSHU bill for the Green Coast contractor was made directly, but the works have not yet been certified. In these conditions, the liquidation of the value that they have an obligation has not been proceeded with, until the certification is made.

On the other hand, the citizen Mond Bega was asked that since the value of the works by Inerte Express as a subcontractor of Mane TCI, was converted into assets (villas and apartments), what is the reason he made payments for Villa No. 73 in the amount of 50,000 euros (according to the acts administered by Lek Tushaj), the citizen Mond Bega declares that they were accompanied by collateral all the time, but at the same time Mane paid them for the work they performed. Once they received the payment, they used it to then pay for the asset (villa/apartment) they had acquired. In short, the asset served as a guarantee mostly for Mond to receive the money from Mane TCI and for Mane TCI to receive the obligation it had for the acquired asset.

In fact, these claims of the citizen Mond Bega do not match the contractual provisions of the contract he signed for the purchase of the villa, where specific deadlines for making the payment are defined. From the citizen Elda Dinaj, it is established that at the time of the sequestration according to the court decision, of the villa no. 73 happened in Palasa, another payment was made on 08.02.2023, of 30,000 Euros.

Asked on 10.03.2023, the citizen Lek Tushaj stated that in May 2019 he was employed by the commercial entity owned by the citizen Mond Bega, at the entity Inerte Ekspress and has the position of manager. He claims that he bought from Inerte Ekspres the property with no. 48/2 which is a two-story villa without a pool and is equipped with a certificate of ownership. The purchase price is 345,000 euros, for which he received a loan of 200,000 euros from Tirana

Bank and 145,000 euros is a bonus from the company. Regarding Villa no. 73 located in Green Coast Building declares that he has never owned it but declares that the Inerte Ekspress company is the owner of villa 73. To his knowledge, the Inerte Ekspress company is the owner of this villa and a value of 90,000 ALL was paid for it in December 2022 representing the value of the administration. He declares that he is aware that a contract for the transfer of rights has been signed between Inerte Ekspress and citizen Elda Dinaj. It also declares that the citizen Albina Mançka had telephone communications with the citizen Lekë Tushaj himself, starting a year and a half ago, in the amount of 2021, and since it was agreed by Inerte Ekspress that Villa 73 was on the list of assets, she called to ask what was done with villa 73, how was the progress of the facility. He also declares that he also communicated on WhatsApp with Albina, where she was interested in the villa with number 73.

Meanwhile, it turns out that on the part of citizen Lek Tushaj with phone number 068 20 66 955, a conversation with phone number 069 60 61 371 was carried out on 13.03.2023 at 10.11.24. The latter told Leka if they would do anything turnover and which of the units it has in Green Coast will close.

At 10.27.37 Leka talks again with phone number 069 60 61 371 and the latter tells Leka that they are going to close villa 73, they have it left as they collected only one fifty and are to be circulated 337 731 and choose the bank where it will be transferred.

On 16.03.2023 again, citizen Lekë, it is observed that at 11.04.19 he communicates with the user of the telephone number 0069 60 61 371, which is identified as Matilda, where the latter asks them to continue with the payment for 73.

With the vehicle "Land Rover" with license plate AB534PF, owned by the citizen Ilirjan Ruci.

This vehicle turns out to have been used, among others, by these citizens:

In 2021, the citizens Arben Ahmetaj, Erjola Hoxha and their minor daughter were registered at the border crossing points with this vehicle;

In 2022, the citizens Arben Ahmetaj, Enis Hoxha (brother of the citizen Erjola), Erjola Hoxha, Leonard Mene, Dritan Bilaj, Artan Gjokaj, Ollga Gjokaj were registered with this vehicle at the border crossing points.

With the vehicle "Mercedes Benz" with license plate AA650SO, owned by Raiffeisen Leasing.

This vehicle turns out to have been used, among others, by these citizens:

In 2018, the citizens Erjola Hoxha, Enis Hoxha and their children, Eljona Hoxha (Enis's wife), Teuta Hoxha (Erjola's mother) were registered with this vehicle at the border crossing points.

In 2021, the citizens, Enis Hoxha and his children, Eljona Hoxha, Dritan Bilaj, Ana Nazeraj, Erjola Hoxha, were registered at the border crossing points with this vehicle.

In 2023, the citizens Dritan Bilaj and Arben Ahmetaj were registered at the border crossing points with this vehicle.

With the vehicle "Mercedes Benz" with license plate AB835CN, owned by Leonard Mene.

This vehicle turns out to have been used, among others, by these citizens:

In 2021, the citizens Brunilda Mene, Leonard Mene, Arben Ahmetaj and his daughter were registered with this vehicle at the border crossing points;

In 2022, the citizens Arben Ahmetaj, his daughter, Erjola Hoxha, Ana Nazeraj, Dritan Bilaj, Ferdane Ahmetaj were registered with this vehicle at the border crossing points.

In 2023, the citizens Erjola Hoxha, Ferdane Ahmetaj, Arben Ahmetaj were registered with this vehicle at the border crossing points.

With the vehicle "JEEP" with license plate AA380SS, owned by Gjin Rrethi.

This vehicle turns out to have been used, among others, by these citizens:

In 2020, the citizens Gerian Kuka, Agim Zeqo,

In 2021, the citizens Gerian Kuka, Agim Zeqo were registered with this vehicle at the border crossing points.

With the vehicle "Mercedes Benz" with license plate TR8888F, owned by the company Lani Shpk.

This vehicle turns out to have been used, among others, by these citizens:

In 2020, the citizens Gerian Kuka, Arben Ahmetaj, Mirton Lika were registered with this vehicle at the border crossing points.

With the vehicle "Ford Focus" with license plate AA534PE, owned by the citizen Ylli Zotaj.

In 2019, the citizens Erjola Hoxha, Arben Ahmetaj, Leonard Mene, Artan Gjokaj were registered with this vehicle at the border crossing points.

With the vehicle "Range Rover" with license plate AA534PF, owned by the company Tirana Auto with tax number K823180070.

This vehicle turns out to have been used, among others, by these citizens:

In 2017, the citizens Albina Mançka Arben Ahmetaj and their daughter were registered with this vehicle at the border crossing points.

In 2018, the citizens Artan Gjokaj, Arben Ahmetaj, Eduart Manushi,

In 2019, the citizens Dritan Bilaj, Arben Ahmetaj, Leonard Mene, Erjola Hoxha, Artan Gjokaj were registered at the border crossing points with this vehicle.

In 2020, the citizens Albina Mançka Arben Ahmetaj, his daughters from his marriage with the citizen Albina Mançka, Leonard Mene, Erjola Hoxha, Artan Gjokaj were registered with this vehicle at the border crossing points.

With the vehicle "Mercedes Benz" with license plate AA680XN, owned by the citizen Gerian Kuka.

This vehicle turns out to have been used, among others, by these citizens:

In 2019, the citizens Gerian Kuka, Agim Zeqo, Arben Ahmetaj were registered with this vehicle at the border crossing points.

With the vehicle "Range Rover" with license plate AA980PY, owned by the company Landeslease with tax number K51629002M.

This vehicle turns out to have been used, among others, by these citizens:

In 2017, the citizens Mirel Mërtiri, Artan Gjokaj, Arben Ahmetaj were registered with this vehicle at the border crossing points.

With the vehicle "BMW" with license plate AB579BA, owned by the citizen Arenc Myrtezani.

This vehicle turns out to have been used, among others, by these citizens:

In 2014, the citizens Ermonela Myrtezani, Mirel Mërtiri, Arenc Myrtezani were registered with this vehicle at the border crossing points.

In 2016, the citizens Mirel Mërtiri, Stela Gugallja, Loran Dusha were registered with this vehicle at the border crossing points.

In 2017, the citizens Mirel Mërtiri, Stela Gugallja, Liliana Gugallja were registered with this vehicle at the border crossing points.

In 2018, the citizens Mirel Mërtiri were registered with this vehicle at the border crossing points

In 2011, the citizens Arben Ahmetaj, Arben Ahmetaj were registered with this vehicle at the border crossing points.

In 2012, the citizens Helada Papa, Klodian Zoto, Mirel Mërtiri, Stela Gugallja, Ilza Zoto were registered with this vehicle at the border crossing points.

In 2013, the citizens Petrit Tare and Helada Papa were registered with this vehicle at the border crossing points.

In 2015, the citizens Loran Dusha, Besmir Prifti were registered with this vehicle at the border crossing points.

In 2019, the citizens Denist Ymeri, Elton Bualli, Mirel Mërtiri were registered with this vehicle at the border crossing points.

With the vehicle "Mercedes Benz" with license plate TR5905T, owned by the citizen Arben Ahmetaj

This vehicle turns out to have been used, among others, by these citizens:

In 2010, the citizens Arben Ahmetaj, Albina Mançka, Brunilda Mene, Agron Ceka, Ferdane Ahmetaj, daughters of the citizen Arben Ahmetaj from marriage with the citizen Albina Mançka were registered with this vehicle at the border crossing points.

In 2011, the citizens Arben Ahmetaj, Albina Mançka, Genti Gazheli, Leonard Mene, Klodian Mene, Artur Feto, the daughters of the citizen Arben Ahmetaj from marriage with the citizen Albina Mançka were registered with this vehicle at the border crossing points.

In 2012, the citizens Genti Gazheli Arben Ahmetaj, Leonard Mene, Albina Mançka, Greta Kapoli, Mirel Mërtiri, daughter of the the citizen, were registered with this vehicle at the border crossing points.

With the vehicle "TOYOTA" with license plate TR6512U, owned by the Tirana Leasing company.

This vehicle turns out to have been used, among others, by these citizens:

In 2014, the citizens Loran Dusha, Petrit Tare, Mirel Mertiri were registered with this vehicle at the border crossing points.

In 2016, the citizen Loran Dusha was registered with this vehicle at the border crossing points.

In 2016, the company Integrated Technology Services became the owner of the vehicle, and at this time the citizens Arenc Myrtezani, Ermonela Myrtezani and Denist Ymeri traveled.

## VIII) Year 2012

### VII.I.1) January 2012 trip

Profile of the citizens making the trip:

The citizen Arben Ahmetaj in this period, has exercised the function of deputy in the Republic of Albania;

The citizen Leonard Mene, has been employed as an environmental inspector in the Directorate of the Forestry Service;

The citizen Mirel Mertiri, at that time was the administrator of the company Fiber Network Albania,

The citizen Mirel Mërtiri, at this time was the administrator of the company Fiber Network Albania, Director of the subject European Technology Investment inc.;

The citizen Julian Bregu turns out to have been employed by the company Teo Alb Llc, as marketing director, Enti-08 Llc as a contractor;

The citizen Stela Gugallja, is employed as a management analyst at the subject IT-TEL 2005, department director at the subject Teo Alb

The citizen Klodian Zoto, appears as the administrator of the entity Integrated Technology Services Llc, director in the entity FMO, administrator of the entity Klodian Zoto; administrator of the Sportel entity;

Exit from the territory of the Republic of Albania:

On 27.01.2012, at 13:11, the citizen Arben Ahmetaj leaves the territory of the Republic of Albania, at the Kapshticë Border Crossing Point, while driving the vehicle with license plate TR5905T (owned by the citizen Arben Ahmetaj"). In the car with the citizen Arben Ahmetaj was his brother-in-law, citizen Leonard Mene and citizen Genti Gazheli.

On this same date, but at 15:48, the citizen Mirel Mërtiri also leaves through the Kapshticë Border Crossing Point, with a car with license plate TR6512U (which was owned by Tirana Leasing and is now owned by the company Integrated Technology Services ) as he was accompanied by citizen Julian Dashamir Bregu, who was in the role of driver (who at this time was employed by the Teo Alb company) and citizens Helada Xhimo Papa and Stela Ferit Gugallja.

On this date, at 3:49 p.m., citizen Klodian Zoto leaves through the Kapshtica Border Crossing Point, with a vehicle with license plate TR 1533 U (owned by citizen Olsi Hysni Kerpi) and was in the driver's position.

He was accompanied by his wife Ilza Zoto.

Entry into the territory of the Republic of Albania:

On 30.01.2012, citizens Leonard Mene, Arben Ahmetaj and Genti Gazheli returned from the Kapshtica Border Crossing Point with the vehicle with license plate TR 5905T, around 2:00 p.m.

The citizen Ilza Zoto, turns out to return on 30.01.2012, at 09.13 with Belle Air-Athina flight line 985/986.

The citizen Mirel Mërtiri, already returned on 31.01.2012, with citizens Stela Gugallja and Klodian Zoto, from the Kapshticë Border Crossing Point, around 10.20 a.m. with the vehicle with license plate TR 6533 U (initially owned by Tirana Leasing and then owned of the company Integrated Technology Services), while citizens Julian Bregu, Helada Papa return on 31.01.2012 at 10.35, with the vehicle with license plate TR 6512 U with which citizen Mirel Mërtiri had left.

There is a doubt that this trip, despite the schedules that appear different, was actually organized together, taking into account the acquaintances and friendship between these citizens and the programming of joint trips often.

#### VIII.2) September 2012 trip

Events from February 2012 to September 2012:

By the contract no. 139/69, dated 14.01.2014, the citizen Arben Ahmetaj, sold it to the citizen Elsid Zyma, who in 2014 was the Head of Services at the Sewerage Company and then in 2018 became the director of the Elbasan Housing Authority.

During this period, communications between the citizen Mirel Mertiri and the citizen Ahmetaj and Mirel Mertiri and citizen Klodian Zoto have been recorded, where they discuss the projects, the contracts they want to receive in some municipalities of the cities of the Republic of Albania, such as Divjake, Sarande, Pogradec, Korçe, Berat etc.

The citizen Arben Ahmetaj has shown great commitment to achieving success by ensuring meetings with mayors.

Recording of data on travel programming:

From the data obtained from the examination of the computers seized from citizens, conversations downloaded to these computers from telephones, from computers are recorded. It is evident that these conversations were carried out by the citizen Mirel Mërtiri, as follows: Thus, on 19.09.2012 at 20.12.26 Mireli wrote to the telephone number 069 20 49 598 to the Mediterranean Travel & Tours agency: Genti Gazheli... at 20.12.34 : Thank you.

Date 20.09.2012 time 09.49.35 Mireli writes to the phone number 069 20 49-598 belonging to Mediterranean Travel & Tours: Genci, please check Stars hotel roza grand... Time 09.52 phone number 069 20 49 598 belonging to the Agency Mediterranean Travel & Tours dated 20.09.54.58 writes to Mireli: This is the one we saw last night together, for Gazheli change eur... Time 13.04.36: StarHotel Rosa Grand Piazza 3, 20122 Milano Centro Storic 0039028831. Please tell Gazhel send me email.

Recording of data on staying together during the trip;

Date 21.09.2012, time 09.04.39, Mireli writes to Arben: Brother, are you ready for breakfast?... 9 o'clock. I'm in the restaurant. Time 09.13.29 Arben: Yes, yes. Wait for me at the restaurant. What floor is it?... Time 17.53.03 Where are you?

Exit and return from/to the territory of the Republic of Albania



From the data of the TIMS system, it results that on 20.09.2012 at 14.18 and 14.19, citizens Ahmetaj and Mirel Mërtiri, left the territory of the Republic of Albania, with flight line 506/511 Milan and returned on 23.09.2012 16.36 with the same flight line.

Meanwhile, it turns out that the citizen Genti Gazheli left the territory of the Republic of Albania on the 2nd, at 14.16 with the Alitalia AZ 506/511 Milan airline and returned on the 23.09.20, 16.36 with the same flight line together with the citizens Arben Ahmetaj and Mirel Merti

### VIII.3) The trip of October 2012

#### Profile of the citizen Arenc Myrtezani

The citizen Arenc Myrtezani, in October 2012, appears to have been employed by the Ministry of Finance. In the month of September 2013, he was employed by the company F.M.O L02324003H founded by the citizen Klodian Zoto, to continue in the month of July the employment by the company Albtek Energy sh.pk. and from April 2016 to Ecoalb FR companies until February 2020.

#### Data on booking discussions:

Border Crossing Point Qafë Thane, accompanied by citizens Greta Kapoli, Genti Gazheli and Mirel Mërtiri, and return on 25.11.2012 at 11.48 from Border Crossing Point Kapshticë, with the same car.

#### Events that happened in December 2013

Between the company Ujjejelës Kanalizime Pogradec sh.a. and the companies Teo Alb Llc, represented by the administrator Konstantinos Aloupis and the company Integrated Technology Services Llc represented by the administrator Klodian Zoto, the agreement was signed on 19.12.2012.... The total financing of the project will be in the amount of 1,500,000 euros excluding VAT. Financing is the basic condition for the implementation of this commercial contractual agreement.

### VII.II) Year 2013

#### VIII.1) March 2013 trip

#### Events that took place in January - February 2013:

Citizen Klodian Zoto, had a contractual employment relationship with the company Water and Sewer Fier, with the duty of legal advisor to the general director, citizen Salarjon Tota, part-time from 14.01.2013 - 01.08.2014, appointed according to the order of the latter with no. 44/4 prot, date 14.01.2013.

On 11.02.2013, a commercial agreement was concluded between the Korçë Water and Sewerage Company sh.a., represented by the administrator Petrit Tare and the company "ITS" Llc, for the project "Financing and installation of an electronic system for water measurements ( EEMS) for the city of Korça and the surrounding areas". The project means the installation of 22,000 water meters and the total financing of the project will be in the amount of 3,376,000 euros.

#### Profile of traveling citizens:

Citizen Pranvera Karapici turns out to be the cousin of citizen Erjola Hoxha. In her statement dated 03.07.2023, she clarified that she traveled with Erjola and also met the citizen Arben Ahmetaj during these trips.

Data on the booking and payment made for the hotel:

On 08.03.2013, a conversation downloaded on the seized computer of citizen Klodian Zoto was recorded, which is evidenced as follows:

...Klodian Mertiri (+355682081449) at 19:39:16: Call Beni, the room is not paid for... See what you can do, we were embarrassed...

Klodian Mertiri (+355682081449) at 19:39:16: Room

Klodian Mertiri (+355682081449) at 21:50:08: Ok. Thank you

Local User at 21:50:24: I'm done... at 21:51:16: Welcome

Exit and return from/to the territory of the Republic of Albania:

From the data of the TIMS system, it appears that on 08.03.2013 at 15.53 the citizen Arben Ahmetaj left the territory of the Republic of Albania at 15.53, with the flight line Alitalia-AZ 508/511 Milan and entered on 10.03.2013 16.04, with Alitalia flight line AZ 506/511 Milan.

It also results that citizens Erjola Hoxha and Pranvera Karapici, left on 07.03.2013, at 15.03, and 15.05 with flight line AZ 506/511 Milan and entered on 10.03.2013, at 16.04, and 16.03, together with citizen Arben Ahmetaj, with the same flight line.

#### VIII.2) Trip of April 2013

On 11.04.2013, at 11.20, citizen Klodian Zoto leaves the territory of the Republic of Albania with the airline ALITALIA-AZ 510/507 ROME. On 12.04.2013, the citizen Arben Ahmetaj leaves the territory of the Republic of Albania with the airline ALITALIA AZ 510/507 ROME.

On 14.04.2013, citizens Arben Ahmetaj, Klodian Zoto and Francesco Pistritto, return together at 11.47, 11.44 and 11.42 respectively, with the airline ALITALIA-AZ510/507 ROME.

#### VII. II. 3) July 2013 trip

Events that happened until July 2013;

With decision no. 2, date 31.05.2013 "For the approval in principle of the investment for the installation of 12,000 electronic wireless water meters" in SH.A.U.K. Berat - Kuçove" The Berat Municipality Council has decided to approve in principle this investment, with the company "Teoalb".... With decision no. 5, dated 06.09.2013, the supervisory board of the Berat - Kuçove Waterworks Ltd., decides to approve the financial Berat offer of the company Integrated Technology Service and F.M.O." to the wireless electronic measurement system project for the Berat - Kuçove Water Pipeline"

klodianzoto@yahoo.com, subject: "Statements I.T.S." In this e-mail, Junilda Mateli gives a description of the state of the accounts of the ITS company, where it is noted that after the transfer made on 17.06.2013 in the amount of 335,000 Euros to the Euro account, 100,000 Euros have been transferred to the citizen Francesco Pistritto;

E-mail dated 30.06.2013 with sender Klodian Zoton and recipient Francesco Pistritto with the title: "fotovoltaico", with text in Italian language, which is related to the points discussed such as: Financial Offer with items, general technical scheme with graph, general description on construction time, terms of payment, product warranty, etc.

In the month of July 2013, specifically on 01.07.2013, in the company "F.M.O" Llc, which until this time had as sole partner the citizen Klodian Zoto, the partner was changed by removing the citizen Klodian Zoto and being added as a partner the citizen Arenc Myrtezani. Also for the company F.M.O. on this date, the object of the commercial activity is added precisely with the construction and implementation of plants for the production of electricity.

Also, in this period, communications by email between citizens Klodian Zoto and Francesco Pistritto (date 30.06.2013 and 07.07.2013) regarding offers for photovoltaic projects and solar panels for UKKO were recorded.

E-mail dated 07.07.2013 with sender Klodian Zoton and recipient Francesco Pistritto with title: "offer", with attached documentation: "Offer for UKKO solar panels.docx.":

#### Declarations of citizen Pranvera Karapici

In the statements given on 03.07.2023, the citizen Pranvera Karapici stated that in July 2013, she traveled with the citizen Erjola Hoxha, towards Milan, where they stayed in a hotel called Principe di Savoia. When she left Tirana, she was alone with Erjola and then in Milan, the citizen Arben Ahmetaj also came. As far as I remember, they had two rooms. In the room where Pranvera stayed, he checked in on behalf of Erjola, while in the room where Arbeni stayed, he checked in himself. They stayed 2 to 3 days, and then traveled to Monte Carlo, where they rented a car. The driver of the vehicle was Arbeni, Erjola was sitting in the first place, while Pranvera is sitting in the back seat. In Monte Carlo, they stayed at the Hermitage Hotel, where they also had two rooms. Check-in was done in the name of Arben and Erjola. In both cases, Spring stayed alone in the room. Regarding the payments for the stay in these hotels, Pranvera did not pay for the accommodation as she was invited by Erjola.

#### Reservation and ticket information:

In the email of citizen Klodian Zoto (klodianszotor@yahoo.com), dated 05.07.2013, it appears that a reservation was made for the dates 10.07.2013 to 12.07.2013, with confirmation number PDS14423855, with guest name Arben Ahmetaj, room type Deluxe Room, at the Principe Di Savoia Hotel, Milan, Italy, for the amount of 396 euros, for July 10 and 332 euros for July 11...

On 05.07.2013, from the address info@mediterantravel.com to the address a.mertiri@teoalb.al, the ticket for the citizen Arben Ahmetaj, with the title "ahmetaj milano 10-14 jul alitalia", was forwarded.

On 06.07.2013, Mirel Mërtiri forwards it to Klodian Zoto. The attached ticket describes that the passenger is citizen Arben Ahmetaj, departure on 10.07.2013, flight with Alitalia, at 09.40 and arrival at 11.35 in Malpensa, Italy, and return on 14.07.2013, from Malpensa to Mother Teresa, departure at 13.15 from Malpensa and arrival on 14.07.2013 at 15.05.

#### Data administered by rogatory on the stay and payments:

By the request for legal assistance addressed to the judicial authorities of the Republic of Italy, no. L100, dated 27.02.2023, details have been requested regarding the bookers at the "Principe di Savoia" Hotel for the dates 10.07.2013 to 12.07.2013.

From the response of the Italian judicial authorities, it appears that from 10.07.2013 to 12.07.2013, citizen Arben Ahmetaj, born on 28.06.1969, passport no. DA8584439 (which coincides with the passport number of citizen Arben Nevruz Ahmetaj, personal no. G906280610), where he booked a "junior suite" room through the hotel's online site.

The tax and card were paid via American Express card (with last numbers \*\*\*1008) in the name of Klodian Zoto.

The companion in this case was the person Erjola Hoxha, born in Albania on 06.05.1980.

In invoice no. 21019 dated 12.07.2013, issued by Hotel Principe di Savoia Milano for the client Arben Ahmetaj and the payer Arben Ahmetaj, it is described that the date of arrival is 10.07.2013 and the date of departure is 12.07.2013, for room 0123. The invoice reflects the payments according to the numbers :

Date 10.07.2013, room 0123- Parking 55 Euro,  
Date 11.07.2013, room 0123 - Drinks Minibar, room 0123, 7 Euro,  
Date 11.07.2013, room 0123- Minibar drink, room 0124 (derived from room 0124 Pranvera Karapici) 15 Euro  
Date 11.07.2013, room 0123 - Parking 55 Euro  
Date 12.07.2013, room 0123-Money, cash payment 132 Euro

In invoice no. 21020, dated 12.07.2013, issued by Hotel Principe di Savoia Milano to the client Arben Ahmetaj and the payer Klodian Zoto, it is described that the date of arrival is 10.07.2013 and the date of departure is 12.07.2013, for room 0123. The invoice reflects the payments according voices:

Date 10.07.2013, room 0123 - Accommodation 428 Euro,  
Date 10.07.2013, room 0123 - City tax 5 Euro.  
Date 11.07.2013, room 0123 - Accommodation 364 Euro  
Date 11.07.2013, room 0123 - City tax 5 Euro  
Date 12.07.2013, room 0123 - MasterCard 802 Euro

Card number XXXXXX0016 for the amount of 802 Euros

Also, in the printout of the searches carried out in the hotel's electronic system, the client Arben Ahmetaj, passport number DA8584439, born on 28.06.1969, place of birth Gjirokastrë, with arrival on 10.07.2013, departure on 12.07.2013, room " Junior Suite" booked from the hotel website, paid with American Express card XXXX1008 in the name of Klodian Zoto, accompanied by Erjola Hoxha, born on 06.05.1980, ID document XXXXX68, with validity date 27.03.2028.

Bank details on payments:

From the examination it appears that, in return, the answer sent with letter no. 23/7428/1, dated 28.02.2023, of Intesa Sanpaolo Albania bank, transaction data for MasterCard card no. 51372902000020016, issued to the customer Klodjan Zoto.

From the review of transaction data of card no. 51372902000020016, it turns out that:

On 12.07.2013, at 21.07.54 and 21.09.18, two card transactions were carried out at the terminal named Hotel Principe di Savoia.

With letter no. 23/22817/1, dated 05.06.2023, of Intesa SanPaolo Bank Albania, in which the statement of the bank account in Euro no. 44484435101, on behalf of the client Klodian Agim Zoto, it turns out that this account was debited for the following actions: On 16.07.2013, the account was debited with the action "Card Transaction" performed on 10.07.2013, in the amount 733 Euro, located "Hotel Principe di Savoia, Milan, IT"

On 16.07.2013, the account was debited with the action "Card Transaction", carried out on 10.07.2013, in the amount of 802 Euros, located at "Hotel Principe di Savoia, Milan, IT"

So in this case it turns out that the citizen Klodian Zoto has paid the total amount of 1535 euros on behalf of the citizens Arben Ahmetaj and Erjola Hoxha.

### VII.II.3.1) Continuity of the above trip

From the administered data, it appears that citizens Arben Ahmetaj and Erjola Hoxha stayed at the Principe Di Savoia Hotel from 10.07.2013 to 12.07.2013, and then left for Monaco, near the Hermitage Hotel.

#### Booking and payment information

On 12.07.2013, to the email address of citizen Klodian Zoto, (klodianszoto@yahoo.com), it turns out that an email was sent from Reception Hermitage (reception.hh@sbm.mc), according to which citizen Klodian Zoto, of it is confirmed that they received all the documents for Full Credit, for two rooms in the name of citizen Ahmetaj. In this email it is also described that all payments will be made from the credit card of citizen Klodian Zoto. The sender of this email appears to be citizen Olga Burtseva, reception Hotel Hermitage, Monte-Carlo.

#### Data from the order letter on the stay and payments

With the request for legal aid addressed to the judicial authorities of Monaco, no. 141 dated 27.03.2023, details were requested regarding the bookers at the "Hermitage" Monte Carlo Hotel for the month of July 2013. With letter no. 1251/4 dated 27.06.2023 of the Ministry of Justice of the Republic of Albania, we have received a response regarding what was requested, where we are informed that:

Directorate of Public Security, Judicial Police Division of the Principality of Monaco, with no. 23-1345 informs that they have a reply by mail dated 04.05.2023, according to which the person named Arben Ahmetaj stayed at the Hermitage Hotel, room 4752 from 12.07.2013 to 14.07.2013. The value of the stay has reached the amount of 1396 euros and 72 euros of parking. The room was booked and paid for by a person named Klodian Zoto who booked a second room in the same hotel and in the same period in the name of Pranvera Karapici..

#### Bank details on payments:

With letter no. 23/7428/1, dated 28.02.2023, of Intesa Sanpaolo Albania bank, transaction data for MasterCard card no. 51372902000020016, issued to the customer Klodjan Zoto. From the actions of this card, it results that: On 15.07.2013, at 17.55.59, an authorization action was performed to perform a transaction at the terminal named HH RESERVATIONS.

From the review of the data made available, with the letter no. 23/22817/1, dated 05.06.2023, of Intesa Sanpaolo Bank, account in Euro no. 44484435101 in the name of the client Klodian Agim Zoto results that:

On 17.07.2013, the account was debited with Euros with the description "Card Transaction" Location: HH RESERVATIONS, MONACO, MC MC STD0016, in the amount of 2 419 Euros  
On 17.07.2013, the account was debited with Euros with the description "Card Transaction" Location: Location LIVEN UP. MONACO, MC MC STD0016, in the amount of 738 Euros

#### Exit and return from/to the territory of the Republic of Albania:

According to the entries and exits of the TIMS system, the citizen Erjola Hoxha left the territory of Albania together with the citizen Pranvera Karapici, on 10.07.2013, at 09.18' and 09.07 with the airline Alitalia-AZ506/511 Milan, from the border crossing point Rinas and it turns out that they entered on 14.07.2013 at 14.59' and 14.58 with Alitalia airline - AZ506/511 Milan, from the border crossing point Rinas.

According to the entries and exits of the TIMS system, the citizen Arben Ahmetaj left the territory of Albania on 10.07.2013, at 05:25, with the airline Alitalia-AZ510/507 Rome from the border crossing point Rinas. It turns out that he entered on 14.07.2013, at 17:06' with Alitalia airline - AZ510/507 Rome, from the border crossing point Rinas.

So in this case it turns out that the citizen Klodian Zoto is suspected of having paid a total of 4,553 euros.

#### VII.II.4) September 2013 trip

Events that occurred in September 2013:

By the financial offer dated 01.08.2013, the companies "ITS" and "FMO" Llc, present the offer for financing, investment and final installation of water meters and the wireless transmission system for water and sewerage, the city of Berat - Kuçovo.

By decision no. 5 date 06.09.2013 Supervisory Council of Berat-Kuçovo Waterworks Ltd., decided to approve the financial offer of the company Integrated Technology Services and FM.O. for "Financing Installation of the project of the wireless electronic measurement system for the Berat-Kuçove Waterworks".

The citizen Arben Ahmetaj was appointed Minister of the Ministry of Economic Development, Trade and Entrepreneurship by the decree dated 11.09.2013.

By order no. 12, dated 27.09.2013, the Minister of MZHETS, citizen Arben Ahmetaj, relieves the members of the supervisory council of JSC. Albpetrol Patos and appoints as new members citizens Koli Bele, Kastriot Bejta, Ardit Kamberi, Andius Oldashi, Etjen Xhafa, Ardit Çollaku.

By the DCM no. 853, dated 30.09.2013 "For an addition to the DCM no. 835, dated 18.09.2013 "For determining the scope of state responsibility of MZHETS" it is determined that the Concessions Handling Agency (Atrako) is transferred to the dependent bodies of MZHETS .

In 2013, it was found that the company Integrated Technology Services Llc pays 26,400 Euros, with the description of rent payment according to the respective months, for the company Lani Llc

In January 2013, the citizen Arben Ahmetaj was called to give explanations before the HIGH INSPECTORATE OF DECLARATION AND AUDIT OF ASSETS AND CONFLICT OF INTERESTS, it turns out that his obligation and that of the citizen and Albina Mançka in the investment made together with the company Lani Llc, for the building located in Shallvaret is reduced, since on 04.09 .2013 the account was credited in the amount of ALL 810,836 by citizen Vladimir Kosta, where it is claimed that he has poured this amount for accounting purposes. This crediting takes place on the same day that the company Integrated Technology Services Llc paid the rent in the amount of ALL 237,269 on behalf of the company Lani Llc

#### Booking and payment information

On 16.09.2013, it turns out that the citizen Klodian Zoto sent an email "Reservation starlight suite" where he states that he made a reservation in this hotel for two nights for guest name Arben Ahmetaj and asks the hotel to withdraw the payment from the credit card for two nights per guest as above.

On 16.09.2013, it turns out that an email was received from Renngasse Manager (manager.re a starlighthotels.com) where the citizen Klodian Zoto is thanked and informed that he has been charged with the payment of an amount of 435.25 euros. The address of the hotel is Starlight Suiten Hotels, Renngasse 13, A-1010 Vienna.

Bank details on payments:

Meanwhile, from the data of the accounts and bank cards seized from the National Commercial Bank on 05.06.2023, precisely on the MasterCard Gold card no. 524096\*\*\*\*9682 (in the name of citizen Klodian Zoto), it results that: On 16.09. 2013, an action was taken to carry out a transaction in the merchant STARLIGHT SUITEN, in the amount of ALL 61,239.68

Exit and return from/to the territory of the Republic of Albania:

On 16.09.2013, at 14:08, citizen Arben Ahmetaj, has an exit via the airport of Rinas, with the Austrian Airlines OS 847/848 Viena airline and has a date of entry into Albania on 17.09.2013, at 14:20 via the airport of Rinasit with the airline AUSTRIAN AIRLINES-OS 847/848 Viena.

On 15.09.2013, at 2:06 p.m., citizen Enkeleda Kerxhaliu had an exit via Rinas airport, with the Austrian Airlines OS 847/848 Viena airline and entered Albania on 17.09.2013, at 01:57 a.m. via Rinas airport. with the airline AUSTRIAN AIRLINES-OS 849/820 Viena.

VII.II.5) The trip of the month of September 2013

Exit and return from/to the territory of the Republic of Albania:

On 22.09.2013, at 11:00 and 11.01, citizens Arben Ahmetaj and Mirel Mërtiri, left through Rinas airport, with the airline Lufthansa Lufthansa Munich and entered Albania on 25.09.2013, at 14:32 and 14 :31, via Rinas airport with Austrian Airlines-OS 847/848 Viena.

VII.II.6) The journey of December 2013

Events that occurred in the period October - December 2013:

By decision no. 5, dated 03.10.2013, of the Assembly of Shareholders, sh.a. Waterworks Berat Kuçovo, composed among others by the Mayor of Berat, citizen Fadil Nasufi, has decided to approve the financial offer of the company Integrated Technology Services and FMO for "financing, installation of water meters and wireless transmission system for Waterworks Berat - You fucked up.....

It follows that, on 21.10.2013, with no. 209 prot, a commercial agreement was concluded between the company Ujësjetllës Berat Kuçovë sh.a. and companies "F.M.O." Llc, represented by administrator Arene Myrtezani and the company "ITS" Llc, represented by administrator Klodian Zoto. The total financing of the project will be 2,780,000 euros excluding VAT and the payments will be made by UKBK sh.a. with an interest of no more than 4.5% per year. In the first phase, it will install the control room as well as a number of no more than 5,000 wireless electronic meters, for a period of 12 months. P 2 will install 20,000 water meters.

By order no. 34 dated 28.10.2013, citizen Arben Ahmetaj as minister of MZHETS appoints as liquidator of the company Petrol Alba sh.a. the citizen Artan Gjoka.

With no. 183/2 prot, dated 10.12.2013, a contract was concluded between the company Ujësjetllës Kanalizime Korçë sh.a., represented by the administrator Petrit Tare and the company "FMO" Llc, represented by the administrator Arenc Myrtezani, with the object of construction by "FMO " on the plot of land, at the location of the photovoltaic plant owned by UKKO sh.a., to produce electricity through the direct transformation of solar radiation through the photovoltaic effect of a non-integrated type and with an average annual nominal power of 1 Mwp . The total financing of the project that will be financed by FMO will be in the amount of 1,750,000 euros excluding VAT and the payments will be made by UKKO sh.a. with an

interest of no more than 3.7% per year. UKKO will pay the net amount excluding VAT of 1,993,474 euros.

The citizen Klodian Mene (brother of citizen Leonard Mene, brother-in-law of citizen Arben Ahmetaj), in December 2013, was appointed by order of Minister Arben Ahmetaj, at MZHETS, in the position of responsible in the sector of privatization of commercial companies, state enterprises and assets, in the Directorate of Privatization at MZHETS.

E-mail dated 12.12.2013, sent by the citizen Klodian Zoto and received by the citizens Mirel Mërtiri and Francesco Pistritto, with the title: "I think this is the final draft". This e-mail is about the draft "purchase agreement" or "purchase agreement" between NINGBO SANXING ELECTRIC CO., LTD and Integrated Technology Services shpk (LTD), in December 2013. ITS company in the years 2014/2015/2016 plans to supply energy companies in Albania with 1.15 million pieces of smart energy meters and 0.6 million pieces of energy meters for the total "Project"

The company "Energy Recuperator" s.p.a., it is established that on 23.12.2013, it approved the new status of this company, where it can be seen that the object is made for the construction, installation, sale and representation of electrical and electronic products and plants, etc., design, installation, maintenance and assistance for industrial and civil air conditioning plants, etc., trading in all forms of wholesale and retail trade, as well as the purchase of Italian or foreign representative offices of all products, machines and equipment related to this sector, etc., energy production, etc.

Declaration of the citizen Pranvera Karapici:

This citizen, questioned by the prosecuting authority, on 03.07.2023, declares that she was at the Boscolo Exedra Milano Hotel, together with Erjola. While she was with Erjola, she declares that she believes that Arben was also there. Even in this hotel, Pranvera slept in a separate room. As for the payments for this trip, she did not pay anything as she was invited by Erjola. There is no information about who paid, but Pranvera did not pay at the same time when Arben was present with Erjola and Pranvera.

Booking and payments made:

On 05.12.2013, 12.25, citizen Klodian Zoto, sends an email to the address [reception@milano.boscolo.com](mailto:reception@milano.boscolo.com) with the following content: Dear Sir, my name is Klodian Zoto and I have made a reservation at your hotel as follows. Please charge my card for two rooms only." Below booking number 822.334.752, pin code 0858, for two rooms, for two nights, with check-in on December 6, 2013, from 2:00 p.m. and check-out on December 8, 2013 until at 12:00 p.m. The names of the guests are Erjola Hoxha and Pranvera Karapici.

On 05.12.2013, at 12.28, citizen Klodian Zoto sent an email to Reception Hotel Exedra Milano, titled "reservation" with content "Dear sir, my name is Klodian Zoto and I have made a reservation at your hotel. Please charge my card for two rooms only".

Bank details on payments:

From the data of the accounts and bank cards seized at the National Commercial Bank, on 05.06.2023, exactly on the MasterCard Gold card no. 524096\*\*\*\*9682 of the citizen Klodian Zoto, it results that:

On 06.12.2013, two transactions were carried out at the dealer BOSCOLO EXEDRA MILANO, in the amount of ALL 80,703.20 and 102,958.40 ALL On 08.12.2013, one



transaction was carried out at the dealer BOSCOLO EXEDRA MILANO, in the amount of ALL 984.20

Exit and return from/to the territory of the Republic of Albania;

On 06.12.2013, at 17:47, the citizens Arben Ahmetaj and Mirel Mërtiri, leave via the Rinas Border Crossing Point by charter and enter Albania on 08.12.2013, at 14:35 and 14:37 via the Rinas airport by line airline Alitalia-AZ 506/511 Milan.

According to the entries and exits of the TIMS system, it turns out that the citizens Erjola Hoxha and Pranvera Karapici also left the territory of Albania on 06.12.2013 at 05:25 with Alitalia flight AZ510/507 Rome, from the border crossing point Rinas. It turns out that they both entered on 08.12.2013 at 17:26 with Alitalia-AZS10/507 Rome from the border crossing point Rinas.

VII. III. Year 2014

VII. III.1) The trip of January 2014

Event that happened in January 2014

On 06.01.2014, the citizen Klodian Zoto sends an e-mail to citizens Mirel Mërtiri and Francesco Pistritto, who are passengers, regarding the details of the flight on 07.01.2014 (departure) for the destination Beijing-Ningbo and on 11.01.2014 (return) from Ningbo to Beijing.

E-mail dated 08.01.2014, citizen Klodian Zoto writes to citizen Francesco Pistritto, entitled: "SWIFT F.M.O." where the Swift mandate is attached, where the payment of 94,000 euros is evidenced, ordered by F.M.O to Futura related to the Korçë photovoltaic plant. Throughout 2014, the company Integrated Technology Services Llc continues to pay rent on behalf of the company Lani Llc

Also, throughout the year 2014, it turns out that the obligation that the citizens Arben Ahmetaj and Albina Mançka have towards the company Lani Llc continues to decrease. in relation to the investment for the construction of the building in Shallvare, where it is established that in the customer card of the company Lani Llc, a note was made on 26.03.2014, that Alda Shehu paid for the building in the amount of 245,630 ALL and on 31.12. 2014, the partner 31 917 439.60 ALL, precisely on the day that the ITS company also makes a payment of 1,037,036 ALL for rent effect (these payments are claimed to be fictitious, only for accounting purposes).

Business trip for citizen Arben Ahmetaj, but carried out together with citizen Mirel Mërtiri

By the authorization for service abroad, no. 2004, dated 31.12.2013, at MZHETS, citizen Arben Ahmetaj, Minister of MZHETS and some of his employees, citizen Alba Caroshi, Advisor to the Minister and citizen Bledi Rrapushi, Secretary to the Minister, are authorized to represent the Ministry in the 11th Congress International Com-sult of Vienna under the theme "Europe: Setting directions" on January 20-21, 2014. The departure will be on January 19, 2014 and the return on January 22, 2014. The Ministry undertakes the payment to cover all expenses of this activity.

As follows, although this was a business trip for citizen Arben Ahmetaj, he decided to travel with citizen Mirel Mërtiri at the departure, while his colleagues from the ministry traveled with another line.

Exit and return from/to the territory of the Republic of Albania:

On 19.01.2014, at 14:10 and 14:11, citizens Arben Ahmetaj and Mirel Mërtiri, exited via Rinas airport, with Austrian Airlines -OS 847/848 Vienna and entered Albania on 22.01.2014, 14:17 and 14:20 via Rinas airport with Austria Airlines - OS 847/848 Vienna.

Meanwhile, the colleagues of citizen Arben Ahmetaj, specifically citizens Alba Caroshi and Bledi Rrapushi, left on 19.01.2014 at 15:39 and 15:40 but with the Adria Airways airline - JP 704/705 Ljubjana and the return was made on the same date and time and with the same airline as citizen Arben Ahmetaj.

#### VII.III.2) February 2014 trip

Events that happened in February 2014:

The Integrated Waste Management Committee, with the decision dated 05.02.2014, decides to declare an environmental emergency in the territory of the Republic of Albania.

On 05.02.2014, the company Artemis Farm Shpk was founded with tax number L41407010C, with the sole partner, citizen Ilza Zoto, with the object of activity in the food field. On 29.05.2015, citizen Loran Dusha was appointed as administrator. On 10.10.2015, the object of activity was added in civil works and transport.

On 21.11.2016, the shares were sold to citizen Denist Ymer. Currently this company is known as Artcon.

Business trip of the citizens Arben Ahmetaj and Damian Gjicknuri but which coincides with a trip of citizens Mirel Mërtiri and Klodian Zoto:

With the authorization for service abroad with no. 951 Prot. dated 05.02.2014, for the citizen Arben Ahmetaj, Minister of Economic Development, Trade and Entrepreneurship and the citizen Etjen Xhafaj, Director of the Minister's Cabinet, it is reflected that they will participate in the World Bank Training with Kennedy School of Harvard University. Departure on 08.02.2014 and return on 17.02.2014. The costs are asamounted to be partially covered by the World Bank. The Ministry undertakes the payment for the accommodation in Munich and the intercontinental flight Frankfurt-Boston of the Minister as well as the payment to cover the expenses for the last three days of this activity.

From the review by the Ministry of Energy and Infrastructure, documented in the review process dated 08.06.2023, it results that the citizen Damian Gjicknuri traveled to the USA for work reasons on 02.08.2014 and returned from the USA on 02.17. 2014, being paid per diem in the amount of 720 euros. It is established from the boarding pass that, on 08.02.2014, Damiani traveled from Fiumicino to Frankfurt, and on 09.02.2014 from Frankfurt to Boston. On 08.02.2014, according to the emails administered in the travel practice, he slept in Frankfurt. Attached is tax invoice no. 10, dated 16.12.2013 for Hotel Astoria for two nights.

Reservation made for the hotel:

It is established that in the email of the citizen Klodian Zoto, it is recorded that on 07.02.2014 from the address It is established that in the email of the citizen Klodian Zoto, it is evidenced that on 07.02.2014 from the email address sekretaria energjia.gov.al to the address damiangik.yahoo.com the email of the agency Gloden Travel with the title "hotell i mr Gjicknuri" was forwarded, where an employee named Miranda is presented that you have attached the hotel voucher. This email dated 08.02.2014 at 07.45.51 was forwarded by Damiani

to Klodian Zoto's email. The booking was made for the Frankfurt Marriott Hotel. The reservation was made between 08.02.2014 and 09.02.2014.

Payments made in Frankfurt according to bank details:

Meanwhile, from the data of the accounts and bank cards seized at the National Commercial Bank on 05.06.2023, on behalf of the customer Klodian Agim Zoto, specifically with the MasterCard Gold card no. 524096\*\*\*\*9682, it results that: On 09.02. 2014, an action was taken to carry out a transaction at the Marriot Frankfurt dealer, in the amount of ALL 147,312.90

Exit and return from/to the territory of the Republic of Albania:

According to the data of the TIMS system, it turns out that on 08.02.2014 the citizens Damian Gjijnuri and Arben Ahmetaj left the Rinas Border Crossing Point at 05.15 with Alitalia flight line AZ 510-507 Rome and returned on 17.02.2014, at 11.07 and 11:09, with Lufthansa Munich flight line. On the day that citizens Damian and Arben leave the territory of the Republic of Albania, it turns out that citizens Mirel Mërtiri and Klodian Zoto also leave, that is, on 08.02.2014 at 04.36 with the same flight line, Alitalia - AZ 510/507 Rome , but these two citizens return the next day of the trip, on 09.02.2014 at 23.50 and 23.59 with the Alitalia-AZ 510/507 Rome airline. Based on the above, there is a suspicion that citizens Arben Ahmetaj and Damian Gjijnuri met and stayed together on 08.02.2014 in Frankfurt with citizens Mirel Mërtiri and Klodian Zoto, where the latter two, on 09.02.2014, are returned to Albania, while the Albanian citizens go to the Republic of Moldova.

Ahmetaj and Damian Gjijnuri have continued their journey.

VII.III3) February 2014 trip

Business trip of the citizen Arben Ahmetaj, but which coincides with the trip of the citizen Mirel Mërtiri

By the authorization for service abroad with no. 1294 Prot., dated 18.02.2014, for the citizen Arben Ahmetaj, Minister of Economic Development, Trade and Entrepreneurship, it is reflected that he will accompany the Albanian delegation in the official visit that takes place in London, Great Britain. Departure on 21.02.2014 and return on 26.02.2014. The host party in Vienna undertakes to cover all the Minister's expenses during his stay there, except for travel. The Ministry undertakes to pay for all travel expenses to London.

Hotel reservations:

In the email of the citizen Klodian Zoto (klodianzotoa vahoo.com) dated 21.02.2014, it appears that he was sent an email by Booking.com for his reservation at Hotel Sans Souci Vienna, where the modification for the Master Suite for the client Arben Ahmetaj (previously Klodian Zoto) booking originally made on 20.02.2014 and modified on 21.02.2014. The reservation is for two nights, from 21.02.2014 to 23.02.2014.

Exit and return from/and to the territory of the Republic of Albania:

From the data of the TIMS system, it appears that the citizen Arben Ahmetaj on 21.02.2014 has left the territory of the Republic of Albania through the Rinas Border Crossing Point, via the Austrian flight line

From the data of the TIMS system, it appears that the citizen Arben Ahmetaj on 21.02.2014 left the territory of the Republic of Albania via the Rinas Border Crossing Point, via Austria Airlines flight line OS 847/848 Vienna and returned on 26.02.2014 at 14.27, with the same flight line.

Meanwhile, it turns out that the citizen Mirel Mërtiri, left the territory of the Republic of Albania on 25.02.2014, with Austrian Airlines flight line OS849/850 Vienna and returned on 26.02.2014, at 14.39, with Austria Airlines flight line OS847/848 Vienna, same as citizen Arben Ahmetaj.

So there is a suspicion that these citizens stayed in Vienna and made the return trip together.

Payments according to bank details:

From the examination of the data of the actions of the cards and accounts in the name of the citizen Klodian Zoto, available from Intesa Sanpaolo Bank with the letter no. 23/22817/1 dated 05.06.2023, in which it results that with card no. 4454160000054366, the following actions were performed: On 20.02.2014, a card action was performed for the implementation of the transaction at the merchant "HOTEL SANS SOUCI", in the amount of 1,184 Euros From the review of the data sent with letter no. 23/22817/1 dated 05.06.2023, of Intesa Sanpaolo Bank Albania, in which the statement of the bank account in USD no. 44484435102 on behalf of the client Klodian Agim Zoto, it turns out that:

On 25.02.2014, the account is debited with the action "Card Transaction" performed on 20 February 2014, 10:36, in the amount of 1,629 USD, located at "HOTEL SANS SOUCI, WIEN, AT VISA CALSSIC 4336 " On 25.02.2014, the account is debited with the action "Card Transaction" performed on 20 February 2014, 10:36, in the amount of 40 USD, located at "HOTEL SANS SOUCI, WIEN, AT VISA CALSSIC 4336"

VII.III.4) March 2014 trip

Incidents that occurred in March 2014:

From the examination data of the computers seized from the citizen Klodian Zoto, it has been found that in relation to the project for the installation of smart electricity meters, where the company ITS Llc, AE Distribution of the citizen Gerian Kuka and the Chinese company Ningbo Sanxing are involved. Electric Co. LTD, on 11.03.2014, an email with sender Klodian Zoto and recipient Francesco Pistritto with the title: "decisions" and attached document: "Republika e Albania Vendim.docx" was recorded. This document is in English, has the logo of the Republic of Albania and the E.R.E entity, contains the year 2014 but without the decision number and date, and is about the "Approval of the Execution of the Project for "Financing, Installation and Management of the System through meters wireless electric";

On 11.03.2014, the citizen Etleva Kondi sends an email to the citizen Klodian Zoto, the content of which is as follows: "...regarding the concessionaire's request to modify the concessionaire contract. I think that both companies can address the MEI with the capacity of the contracting authority (party to the concession agreement) as follows: Dear Mr. Minister, Our concession companies were created in implementation of the concession agreements signed with the former METE, now MEI, and specifically ...xxx the granting of HPP concessions xxx. 1. Company x will carry out the concession agreements in quotas xxx....etc. We will remove the switchboard nrxx of company xx from our contract and transfer it to company y and these obligations will be transferred to the respective contracts..."

On 21.03.2014, this citizen again sends an email to citizen Klodian Zoto with the title "To be completed by UKK" with the following content: "Royalty not less than 2% (defined in article 18 piko m) to be reflected in in a specific way in the business plan as an element in itself expressed in words and in tables." Business trips but matching trips of the citizen Mirel Mërtiri:

With the authorization for service abroad with no. 1881 Prot, dated 11.03.2014, for the citizen Arben Ahmetaj, Minister of Economic Development, Trade and Entrepreneurship, an official visit to Vienna is reflected. Departure on 12.03.2014 and return on 13.03.2014. Travel and hotel accommodation expenses are covered by the Ministry.

But in the above period, according to the acts reviewed in the Ministry of Infrastructure and Energy, according to service order no. 1737/1 dated 28.05.2014, it is reflected that the citizen Damian Gjikhuri participated in the negotiation group as a representative of the Republic of Albania and the company CEZ sh.a on 12.03.2014. Duration of the trip: 12.03.2014 arrival in Vienna - 13.03.2014 arrival in Tirana. Attached is the plane ticket with flight line OS 848 In the relevant practice for service abroad no. 1737 dated 12.03.2014 of MIE, it is described that Damian Gjikhuri and the citizen Entela Çipa, his adviser, will go to Vienna.

Hotel reservation:

In the email of the citizen Klodian Zoto (klodiazoto @yahoo.com) dated 12.03.2014, it appears that he was sent an email from Booking.com for his reservation at the Radisson BLU Style Hotel, Vienna, where the reservation is confirmed with booking number 797362781 and PIN Code 9908. for Radisson BLU Style Hotel, Vienna, address Herrengasse 12,01. Innere Stadt with guest name Damian Gjikhuri, with/ period of stay 12.03.2014 to 13.03.2014.

Payments based on bank data

From the examination of the data of card and account operations in the name of the citizen Klodian Zoto made available by Intesa Sanpaolo Bank with letter no. 23/22817/1 dated 05.06.2023, in which it results that with card no. 4454160000054366, the following actions were performed:

On 12.03.2014, a card operation was performed for the transaction at the merchant "STYLE HOTEL VIENNA", in the amount of 385 Euro. On 13.03.2014, a card operation was performed for the transaction at the merchant "STYLE HOTEL VIENNA", in the amount of 231 Euro

On 13.03.2014, a card operation was carried out for the implementation of the transaction at the merchant "STYLE HOTEL VIENNA", in the amount of 256 Euro.

On 13.03.2014, a card transaction was carried out for the transaction at the merchant "STYLE HOTEL VIENNA", in the amount of 565 Euros.

From the review of the data sent with letter no. 23/22817/1 dated 05.06.2023, of Intesa Sanpaolo Bank Albania, in which the statement of the bank account in USD no. 44484435102 on behalf of the client Klodian Agim Zoto, it turns out that:

On 19.03.2014, the account is debited with the description POS TRNX AT STYLE HOTEL VIENNA WIEN AT VC4366 AMT 1682.69 USD DATE 13-MAR-2014 in the amount of 1.682 USD, On 19.03.2014, the account is debited with the description COMM FOR POS TRNX AT STYLE HOTEL VIENNA WIEN AT VC4366 AMT 42.07 USD DATE 13-MAR-2014 in the amount of 42 USD,

Clarification: TRNX POS operation means card operation on the PC device being physically present. The TIMS system does not show that citizen Klodi left on these dates.

Also, from the examination of the data of the actions of the cards and accounts in the name of the citizen K. Zoto, made available by Intesa Sanpaolo Bank, with the letter no. 23/22817/1 date 05.06. in which it turns out that with card no. 4454160000054366, the action was carried out: On 13.03. a card transaction was carried out for the transaction at the "DOHNAL-KIDSFLOOI" merchant in the amount of 619 Euros.

From the review of the data sent with letter no. 23/22817/1 date 05.06.2023, of Intesa San Bank Albania, in which the statement of the bank account in US 44484435102 in the name of the client Klodian Agim Zoto is made available, it results that in the debit bank account the above action is reflected on date 17.03.2014, where the account is debited with the action "Transactions" with the description "PM Location Dohnal- Kidsfloor, Wien, AT VISA CLASSIC4366 619.25" in the amount of 864 USD

Exit and return from/and to the territory of the Republic of Albania:

The data of the TIMS system shows that the citizens, Arben Ahmetaj and Damian Gjicknuri, left the territory of the Republic of Albania on 12.03.2014 at 14.29 and 14.28 with Austria Airlines - OS 847/848 Vienna and returned on 14.03.2014 at 00.01 00.00 with the same line.

But it also turns out that citizen Mirel Mërtiri also left the territory of the Republic of Albania on 12.03.2014 at 14:05 with the same airline as citizens Arben Ahmetaj and Damian Gjicknuri, and returned on the same trip with them. but at the check-in it was still before midnight and the registration was made in the TIMS system on 13.03.2014 at 23.00.

#### VII.III.5) The trip of April 2014

Events that happened in April 2014:

With the email dated 08.04.2014, the citizen Mirel Mërtiri sends to the citizen Klodian Zoto, with it "Decision and text: yes, what is this, o la ????", and Zoto answers: the government's decision of the date The decision is about: " Approval of the authorization for the construction and use of the Photovoltaic power plant of the company "UKKO"sh.a."

By the Letter No. 3272/1 Prot., dated 23.04.2014, the General Directorate of State Property, the Directorate of Privatization (subordinate to the Ministry of Economic Development, Trade and Enterprise (MZHETS)), has responded to the company in liquidation, Petrol Alba, clarifying that based on the latter's request with No. 134/1 Prot., dated 22.04.2014, the value experts' report was approved for the initial auction value for the amount of 4,826,521 kg of iron and steel scrap with a value of ALL 115,836,504 excluding VAT, which resulted from the decommissioning of the assets of TEC-Fier . The reply was signed by the minister, Arben Ahmetaj. This auction was won by Shijaku Llc

Business trips that coincide with the trip of citizen Mirel Mërtiri:

By the authorization for service abroad with no. 3030 Prot., dated 11.04.2014, for the citizen Arben Ahmetaj, Minister of Economic Development, Trade and Entrepreneurship, it is reflected that he will participate in the meeting organized in Romania. Departure on 15.04.2014 and return on 16.04.2014. The Ministry undertakes to cover all travel and accommodation expenses.

In fact, from the acts reviewed by the Ministry of Infrastructure and Energy, it results that with the order of the service no. 2348/2 prot, dated 28.10.2014 at MIE, it is reflected that citizen Damian Gjicknuri participated in the formulation organized by the American Embassy in Zagreb, Croatia. The itinerary was: 15.04.2014 departure and arrival in Romania - From Romania on 16.04.2014 departure and arrival in Croatia - on 18.04.2014 departure from Croatia and arrival in Albania. On this trip, Damiani was accompanied by Agron Hetoja, as he was invited for an official visit by the Minister of Economy of the Republic of Romania and will also participate in the forum organized by the American Embassy in Zagreb, Croatia. Also, from this practice for the citizen Damian Gjicknuri, a document in the English language, no. 366-2, dated 10.04.2014, is found, where the Embassy of Romania (unsigned and without knowing who is the person who signed it) presents its compliments Minister of Energy and Industry and has the honor to inform him that the new proposal for an official visit to Romania by the Minister of Energy and Industry Damian Gjicknuri and the Minister of Economic Development Arben Ahmetaj is on April 14-15, 2014.

By the email dated 09.04.2014, at 12.24 am, Etleva Kondi writes to the citizen Ardit Kamberi that the Minister (of energy) has communicated that he canceled the visit to Bucharest. But with the email dated 09.04.2014, at 12.42 PM, Ardit Kamberi addresses Etlev, Irma Guga and the secretariat, informing them that the travel program for the minister is modified in order to coordinate with MZHETS and the embassy in Romania as follows: Departure from Tirana to Romania, Bucharest, on 14.04.2014 at lunch. The departure from Bucharest to Zagreb can be via Vienna, on April 16 in the morning. Return from Zagreb on April 18 in the morning. With authorization no. 2348 prot, dated 14.04.2014, it is determined that the departure will take place on 13 April 2014 and the return on 15.04.2014, but above it is noted that this handwritten authorization is cancelled. Attached are the travel tickets where it turns out that the departure of citizen Damian Gjicknuri is on 15.04.2014 at 15.05, from Tirana to Vienna and at 17.30, from Vienna to Bucharest. On 16.04.2014, departure from Bucharest at 19.30, and arrival in Zagreb. On 18.04.2014, leaving Zagreb at 08.05, and arrived in Vienna, and then leaving Vienna at 12.45, arriving in Tirana at 14.20.

Exit and return from/to the territory of the Republic of Albania:

From the data of the TIMS system, it results that on 15.04.2014, the citizen Arben Ahmetaj leaves the territory of the Republic of Albania at 14.36, with the airline AUSTRIAN AIRLINES-OS 847/848 VIENNA. On 15.04.2014 it turns out that the citizen Mirel Mërtiri left the territory of the Republic of Albania at 15.35 with the same airline and that the citizen Damian Gjicknuri also left on this date, with the same airline at 14.05.

Meanwhile, regarding the return, it is established that on 17.04.2014, at 11.18 and 11.19, citizens Mirel Mërtiri and Arben Ahmetaj returned together with the flight line LUFTHANSA LUFTHANSA Munich.

Meanwhile, the citizen Damian Gjicknuri returns a day later, on 18.04.2014 at 14.30 via Austrian Airlines -OS 847/848 Viena.

#### VIII.6) The trip of the month of June 2014

Events that took place in May - June 2014:

By the Authorization No. 3355/1 Prot., dated 06.05.2014, the Minister of MZHETS, citizen Arben Ahmetaj, has authorized citizen Klodian Mene (brother of citizen Leonard Mene, brother-in-law of citizen Arben Ahmetaj) to participate as a representative of MZHETS in the auction procedure of open to the company "Petrol Alba" Sh.a, a company in liquidation, for the sale of "Scrap benefited from the export of the use of TEC-Fier". By letter No. 5/4 Prot., dated

15.05.2014, the announcement of the auction was made regarding the sale of the scrap of Petrol Alba, which is set to take place on 11.06.2014, at MZHETS. On 18.06.2014, the Auction Unit announced the winner of the company "Shijaku" Shpk, with the submitted bid/value of ALL 115,836,504 excluding VAT. By means of the Amountmary Report of the auction procedure, with Prot No. 5/13, dated 30.06.2014, the approval and declaration of the winner of the bidder Shijaku Shpk, for the value of ALL 115,836,504 excluding VAT, is required. This report was approved by the Liquidator of Petrol Alba Sh.a, citizen Artan Gjokaj.

The company Miklo Construction Llc, founded in May 2014 by citizen Loran Dusha, with the object of civil construction, etc. adds the object of its activity on 04.06.2014, with: Installation of wireless and wired networks for water, electricity, optical fibers, pillar networks and distribution.

Regarding Pogradec... With an agreement concluded between the company UKP and TTS, where UKP is represented by the administrator Erjon Vesho, dated 27.05.2014, the goal is reflected that: The ITS company and its subcontractors have provided, installed, tested and delivered EWMS to the UK in full operation for the amount of 10,000 wireless measurements. UK Pogradec has equipped all customers of this water supply with wireless meters. ITS will install 5,000 water meters, provide project management, logistics and liaison with the supplier and equipment suppliers. The value of the project is 540,000 euros excluding VAT.

On 26.06.2014, the company Integrated Technology Services prepared a technical and economic amountmary of the project for the city of Elbasan, of a waste-to-energy plant realized in Albania.

During this period, the acquaintances of the citizen Helidon Begaj with the citizen Klodian Zoto are evident, and this fact also results from the email communications of these two, extracted from the data of the expertise of the computers seized from the citizen Klodian Zoto, which appear in fact that on 04.06.2014, where both of these citizens communicate with each other with the emails helidonbegaj@yahoo.com and klodianzoto@yahoo.com.

On 10.07.2014, the company Albtek Energy Llc was established. by citizenship Stela Gugallja, as a partner with 100% of the company's shares, with a capital of 6,600,000 ALL.

Business trip, but which coincides with the movements of citizens Mirel Mërtiri and Francesco Pistritto

By the authorization for service abroad with no. 4413 Prot., dated 04.06.2014, for the citizen Arben Ahmetaj, Minister of Economic Development, Trade and Entrepreneurship, it is reflected that he will participate in the meeting organized in China. Departure on 05.06.2014 and return on 11.06.2014. Expenses will be covered by the host party. The Ministry covers the payment of travel expenses and all other expenses for the dates 5,9,10,11.

Payments according to bank details:

From the review of the data sent with letter no. 23/22817/1, dated 05.06.2023, of Intesa SanPaolo Bank Albania, in which the statement of the bank account in USD no. 44484435102, on behalf of the client Klodian Agim Zoto, it turns out that:

On 10.06.2014, the account is debited with the action "Card Transactions" performed on 08.06.2014 with the description "Location SHANGRI LAHOTEL NINGBO, BEIJING, CN VISA CLASSIC 4366 CNY2139 in the amount of 342.44 USD.



On 10.06.2014, the account is debited with the action "Card Transactions" performed on 06.06.2014 with the description "Location HOTEL ICON, KOELOON, HK VISA CLASSIC4366" in the amount of 1 061 USD.

On 11.06.2014, the account is debited with the action "Card Transactions" performed on 09.06.2014 with the description "PM Location SHH XING JI RESTAURANT, SHANGHAI, CN VISA CLASSIC4366 CNYS435" in the amount of 871 USD

On 12.06.2014, the account is debited with the action "Card Transactions" performed on 09.06.2014 with the description "Location SHANGHAI SUNCUBA CO LTD, Shanghai, CN VISA CLASSIC4366 CNY19475.4" in the amount of 3 126 USD.

On 12.06.2014, the account is debited with the action "Card Transactions" performed on 10.06.2014 with the description "Location SHANGHAI SUNCUBA CO LTD, Shanghai, CN VISA CLASSIC4366 CNY564.7" in the amount of USD 90.

On 12.06.2014, the account is debited with the action "Card Transactions" performed on 09.06.2014 with the description "Location LISIKEERDUNJIUDIAN, SHENZHEN, CN CLASSIC VISA4366 CNY2056.2" in the amount of USD 330

On 12.06.2014, the account is debited with the action "Card Transactions" performed on 09.06.2014 with the description "Location LISIKEERDUNJIUDIAN, SHENZHEN, CN CLASSIC VISA4366 CNY2056.2" in the amount of 330 USD

On 13.06.2014, the account is debited with the action "Card Transactions" performed on 10.06.2014 with the description "Location SHANGHAI SUNCUBA CO LTD, Shanghai, CN VISA CLASSIC4366 CNY9546.15" in the amount of 1 532 USD

On 16.06.2014, the account is debited with the action "Card Transactions" performed on 10.06.2014 with the description "Location HUAI HAI SHANG YE JI TUAN, SHANGHAI, CN VISA CLASSIC4366 CNY2328" in the amount of USD 373

Exit and return from/to the territory of the Republic of Albania:

On 05.06.2014, at 07:50, citizen Arben Ahmetaj, has an exit via Rinas airport with TURKISH AIRLINES-TK 1073/1074 ISTANBUL. Meanwhile, the citizens Mirel Mërtiri and Francesco Pistritto exit with the same line on 04.06.2014 at 19.46 and 19.45 (one day before).

Citizens Arben Ahmetaj, Mirel Mërtiri and Francesco Pistritto returned together on 11.06.2014, respectively at 08:38 and 08:42 via Rinas airport with TURKISH AIRLINES-TK 1073/1074 ISTANBUL.

#### VII.III.7) The trip in June 2014

Hotel booking and payments:

On 20.06.2014, on the website [www.booking.com](http://www.booking.com), a reservation was made at the Hotel "Principe Di Savoia" with the address Piazza Della Repubblica 17, Stazione Centrale, Milan, 20124, Italy, with phone number +390262304030, for 2 night, for 1 room, from 20.06.2014 at 14.00 until 22.06.2014 at 12.00, with no. booking 814791435, Pin Code 8709, via the email of citizen Klodian Zoto ([klodianzoto@yahoo.com](mailto:klodianzoto@yahoo.com)), Junior Suite ambassador, and Guest name Mirel Mërtiri.

By the request for legal assistance addressed to the judicial authorities of the Republic of Italy, no. L100 date 27.02.2023, details have been requested regarding the bookers at the "Principe di Savoia" Hotel for booking with no. 814791435 booking and PIN Code 8709. From the response of the Italian judicial authorities, it appears that Mirel Mërtiri, born in Albania, born on 08.08.1978, stayed in the hotel from 20.06.2014 to 22.06.2014, booking a "junior suite" room through Booking.com platform. The corresponding payment was made both in cash for the amount of 1600 Euros, as well as by Visa credit card (last numbers \*\*\*4366) for a total of 110 Euros. For this, a copy of invoice no. 19488, dated 22.06.2014, in which it results that the

invoice was charged to the customer Mirel Mërtiri for room 0208 V from 20.06.2014 to 22.06.2014, in which the items of the products are reflected as: Apartment 0208 in the value of 800 Euro ; -Accommodation tax in the value of 10 Euros;- Restaurant Acanto breakfast food in the value of 90 Euros; - Apartment 0208 in the value of 800 Euro; - Accommodation tax in the amount of 10 Euros. Value 1600 Euro paid in cash and value 110 Euro paid physically "Swipe" with card \*\*\*\*4366,

Payments according to bank details:

From the examination of the data of card and account operations, in the name of citizen Klodian Zoto, made available by Intesa Sanpaolo Bank, with letter no. 23/22817/1 dated 05.06.2023, in which it results that with card no. 4454160000054366, the following actions were performed:

On 20.06.2014, a card operation was carried out for the implementation of the transaction at the merchant "HOTEL PRINCIPE DI SAVO", in the amount of 1,620 Euro.

On 20.06.2014, a card operation was carried out for the implementation of "HOTEL PRINCIPE DI SAVO", in the amount of 100 Euro

On 20.06.2014, a card operation was carried out for the implementation of the transaction at the merchant "HOTEL PRINCIPE DI SAVO", in the amount of 10 Euro

From the review of the data sent with letter no. 23/22817/1, dated 05.06.2023, of Intesa Sanpaolo Bank Albania, in which the statement of the bank account in USD no. 44484435102, on behalf of the client Klodian Agim Zoto, it turns out that:

On 27.06.2014, the account is debited with the description "CARD TRANSACTIONS Date And Time 22-JUN-2014 Location HOTEL PRINCIPE DI SAVOIA, MILANO, IT VISA CLASSIC4366 EUR10, in the amount of 13.63 USD

On 27.06.2014, the account is debited with the description " COMISS CARD TRNS Date And Time 22-JUN-2014 Location HOTEL PRINCIPE DI SAVOIA, MILANO, IT VISA CLASSIC4366 EUR10, in the amount of 2.50 USD,

On 27.06.2014, the account is debited with the description "CARD TRANSACTIONS Date And Time 20-JUN-2014 Location HOTEL PRINCIPE DI SAVOIA, MILANO, IT VISA CLASSIC4366 EUR10, in the amount of 136.29 USD,

On 27.06.2014, the account is debited with the description " COMISS CARD TRNS Date And Time 20-JUN-2014 Location HOTEL PRINCIPE DI SAVOIA, MILANO, IT VISA CLASSIC4366 EUR10, in the amount of 3.41 USD,

Clarification: In the actions with the card, the action for 1,620 Euros is found, which was not debited to the card account. Based on the response to the order letter, this amount of 1600 euros was paid in cash

Exit and return from/to the territory of the Republic of Albania:

On 20.06.2014, at 19:37 and 19:44, the citizens Arben Ahmetaj and the citizen Erjola Hoxha (today the latter's cohabitant), left the territory of the Republic of Albania, through the Rinas Border Crossing Point, with the AL ITALIA airline -AZ 506/511 Milan and returned on 22.06.2014, at 19:49 and 19:44 via Rinas airport with the airline AL ITALIA-AZ 506/511 Milan..

On 19.06.2014 at 13:55 and 13.56, citizens Mirel Mërtiri and Stela Gugallja, left the Republic of Albania with the ALITALIA AZ506/511 Milan airline from the border crossing point Rinas and returned on 23.06.2014 at 23.24 and 23.25 , via Rinas airport with the airline ALITALIA-AZ 510/507 ROME. Given the time of the trip, the days of stay, there is a suspicion that this trip was arranged by these citizens for the purpose of their meeting.

### VII.III.8) September 2014 trip

#### Events that happened in September 2014:

In the computer of the citizen Klodian Zoto, several documents were found that bear traces of the citizen Alba Thoma, where we mention a part of the documents from the date 08.09.2014 to the date 06.10.2015, related to the procedure "For granting a concession for the construction of landfill, for the treatment of urban waste in the Durrës region.

Also, on this computer, in the emails that the citizen Klodian Zoto has exchanged with a third party, the "Contract for consulting services" with the stamp of the notary Majlinda Demollari, dated 05.08.2014 between the company Albtek Energy Llc and the company FP Consulting Llc, draft, unsigned.... According to this document, it is established that the entries no. No. 5282 Repertory, No. 2541 Collection, dated 09.09.2014.

The citizen Alba Thoma, on 09.09.2014, sends an email to the citizen Alqi Bllako with the text and content of decision no. 70, dated 18.09.2014 of the Elbasan Municipality Council, which declared the environmental emergency, drafted from her. On 10.09.2014, the citizen Klodian Zoto sends this email to the citizen Etleva Kondi, saying: "Take a look and we'll meet tomorrow morning to talk." On 11.09.2014 at 11.41.37, the citizen Etleva Kondi sends an email to the citizen Klodian Zoto, with content: The last paragraph. "To request technical support for the development of procedures from specialized environmental institutions as well as concessions and PPPs..."

Meanwhile, it turns out that the agreement of 05.08.2014, between the company Albtek Energy Llc and the subject FP Consulting, formalized only on 09.09.2014, concluding the Service and Consulting contract with No. 5282 Repertory/No. 2541 collection, between the company "Albtek Energy" Llc represented by Stela Gugallja (the client) and the company "FP Consulting" Llc represented by the citizen Francesco Pistritto. (consultant). In this contract, the consultant undertakes to offer the client a series of services where, among others, he will help make it possible through his services for the client to present his project and manage to obtain the relevant approvals from state institutions, being announced as the winner for the implementation of the project, against the reward of 1,200,000 euros.

By decision no. 70, date 18.09.2014 (no. 120 prot., dated 17.09.2014) Elbasan Municipality Council (according to the text already prepared as above), announces the emergency....

By the letter no. 9516/9517/9515/prot., dated 24.09.2014, the General Secretary of the Ministry of Environment, addresses several institutions, among them MZHETS, requesting the appointment of members for the participation in the commission with the object "For granting construction concessions of the implant of processing, treatment and elimination of urban waste in the city of Elbasan".

Business trip that coincides with the trip of the citizen Mirel Mertiri: By the authorization for service abroad with no. 6920 Prot., dated 25.09.2014, for the citizen Arben Ahmetaj, Minister of Economic Development, Trade and Entrepreneurship, it is reflected that he will participate in the meeting organized in Veneto, Italy. Departure on 26.09.2014 and return on 27.09.2014. The expenses will be covered by MZHETS. Meanwhile, it turns out that on 26.09.2014, at 09:42, the citizen Arben Ahmetaj has an exit via Rinas airport with the airline AL ITALIA Venezia 750-751, while the citizen Mirel Mërtiri, exits on the same day but at 2:00 p.m.: 04, with the airline AL ITALIA-AZ 506/511 Milan and return together to Albania, on 28.09.2014, at 20:18 and 20:19 via Rinas airport with the airline AL ITALIA-AZ 506/511 Milan.

Events developed from October 2014 to September 2015

On 03.10.2014, through the emails of the citizens Klodian Zoto, Mirel Mërtiri and Francesco Pistritto, communications with Italian, Romanian citizens, representatives/employees of the companies Gruppo Futura, Energy Recuperator, with Mr. Granelli, where the citizen Nicola Gofreddo, of the company Gruppo Futura states that all measures have been taken to send the requested documentation... especially:

General layout of the plant, characteristic and technical dimensions of the boiler system, etc. In our visit to Tirana we can provide about 40-50% of the necessary materials.....;

By the letter no. 6926/1 prot., dated 08.10.2014 MZHETS, has responded to the Ministry of Environment, appointing citizen Zamir Stefani as a member of the commission for the concession of the incinerator of Elbasan, the letter of MZHETS, was conceived, among others, by citizen Klodian Mene, responsible for the sector (brother of the brother-in-law of the citizen Arben Ahmetaj) and approved by the citizen Zamir Stefani himself - director of the Directorate.

On 10.10.2014, the agreement was signed between the company Ujjejelës Kanalizime Elbasan sh.p. with administrator, Altin Cenolli with the company "Miklo Konstruktion" Llc, with administrator Loran Dusha with financing of 5,000,000 euros. By order no. 1933, dated 14.10.2014 (no. 10027 prot dated 14.10.2014) of the Minister of the Environment has been ordered: The establishment of the Commission for the granting of the concession/public private partnership with the object "Construction and administration of the urban waste treatment plant of the Elbasan District , for energy production".

By the letter no. 10351 prot., dated 27.10.2014, a document titled "Urban waste processing plant in the city of Elbasan" was presented to the Ministry of Environment, a technical study, prepared by engineer Ernesto Granelli. From the part sketches of a document, it appears that it was prepared on 15.10.2014.

By the letter no. 10351 prot dated 31.10.2014 The Minister of the Environment addresses the citizen Arben Ahmetaj, Minister of MZHETS, sending him information on the initiated concession procedure, referring to the request for expression of interest presented by the entity Albtek Energy Llc

In the email dated 02.11.2014, the citizen Etleva Kondi has sent an email to the citizen Klodian Zoto, where the concession agreement draft contract was sent as an attachment, where it is established that the name of the company Albtek Energy Llc has been decided. as a concessionaire, at this stage.

Also, the emails with this citizen continue on 03.11.2014, where the latter initiates the citizen Klodian Zoto, verbal process no. 1 of the commission and advises it regarding the procedure.

By the letter no. 22 prot date 04.11.2014 (no. 10303/1 prot date 04.11.2014 entry in the Ministry of Environment) the company Albtek Energy Llc submits to the Ministry of the Environment, the feasibility study for the project of the urban waste processing plant in the city of Elbasan, prepared by TBI Consulting in November 2014, where it is established that the Ministry of Economic Development, Trade, among others, is the main actor and entrepreneurship

On 06.11.2014 there were emails sent by the citizen Etleva Kondi, to the citizens Alqi Bllako and Zamir Stefani, where the relationship and draft decision for the Council of Ministers for the implementation of the procedure related to the incinerator of Elbasan with direct negotiation and with the citizen proponent is sent. Arben Ahmetaj and Lefter Koka.

On 11.11.2014, under No. 13-B-008, a turnkey contract was concluded between the company Albtek Energy Llc the company Energy Recuperator s.p.a. for the implementation of the purchase near the latter of the thermal valorization plant of electric power generated 2.85 Mw in Elbasan.

By the minutes dated 11.11.2014, from the commission for granting the concession regarding the Elbasan incinerator, it was decided to propose to the Minister of Environment that, together with the Minister of MZHETS, draft a decision on the procedure with negotiation without prior announcement of notification of the contract with the entity Albtek Energy Llc

By the letter no. 10843 prot date 11.11.2014 The Minister of Environment addressed the the citizen Arben Ahmetaj, MZHET for co-signing the draft decision where the Ministry of Environment and MZHETS appear as the contracting authority and regarding the negotiation procedure without prior announcement. This letter is reformulated and sent with changes, but with the same protocol number and date, removing MZHETS as contracting authority.

By the letter no. 7975/1 prot dated 14.11.2014 at MZHETS, signed by Minister Arben Ahmetaj, a reply was sent to the Minister of the Environment, expressing his agreement in principle, regarding the draft decision to determine the contracting authority the Ministry of the Environment in the selection procedure with negotiation without preliminary announcement of the notice of the contract given to the company Alb - Tek Llc

On 27.11.2014, it turns out that a contract (which is available in Italian) was finally revised, for the supply of a plant for the production of electricity of 2.85 MW, located in Elbasan with no. 14-E-009 dated 27.11.2014, "turnkey" contract. The contracting parties are Albtek Energy Llc by email: mirelmërtiri@gmail.com represented by Stela Gugallja, in the capacity of buyer and Energy Recuperator s.p.a. represented by Eng. Ernesto Granelli in the capacity of supplier.

As a result, a preliminary environmental impact assessment report was administered by the Ministry of the Environment, with the applicant company Albtek Energy Llc prepared by EMC Studio with administrator Elidiana Shehu, dated November 2014 only.

It turns out that a document "Urban waste processing plant in the city of Elbasan" Feasibility study, headed by the Ministry of Environment, prepared in November 2014, signed by 6 people, has been administered. In par. 2, Technical Analysis, it is described that the Ministry of Environment has initiated and proposed the project... The project is expected to have main actors at the national level such as: the Ministry of Economic Development, Trade and Entrepreneurship; Ministry of Transport and Infrastructure; Ministry of Finance.

On 06.12.2014, the citizen Arben Ahmetaj was informed through an email sent by the citizen Ervin Mete about the issues arising from the position of the Ministry of Finance regarding the granting of approval regarding the Elbasan concession procedure.

By the letter no. 17042/1 prot., dated 10.12.2014, the Minister of Finance, after some objections, states that in principle they agree with the financial support proposed in the feasibility study, regarding the Elbasan incinerator.

On 16.12.2014, the invitation of the company Albtek Energy Llc was presented, and the concession contract for Elbasan was concluded.

The DCM no. 907, dated 17.12.2014 (Official Journal no. 202 dated 06.01.2015) "For granting the approval for securing the necessary financing of the concession contract for the construction and administration of the urban waste treatment plant of the district of Elbasan and the production of energy".

Decision no. 1, dated 27.01.2015 by KKT "For the approval of the construction permit for the urban waste treatment plant of the district of Elbasan and the production of energy" located in the Municipality of Elbasan..

In the period from 06.11.2014 to 19.01.2015, there were email exchanges between citizen Klodian Zoto, citizen Denisa Tollkuçi, Klodian Gradeci, Isuf Berberi regarding the contract for the purchase of Divjakë natural gas, where Phoenix companies appear as parties Petroleum sh.a. and CGC Llc, the latter with administrator the citizen Loran Dusha.

On 05.03.2015, the act of handing over the construction site for the Elbasan project was held. The "Integrated Technology Services" company, from the review of the company's sales books declared in the tax authority, it appears that it has sold to the Pogradec Water and Sewerage company under the tax number J64503615J, for the period 05.2013 to 03.2015 in the amount of 332,937,584 ALL. (See the review dated 30.06.2023).

Also in the computer of the citizen Klodian Zoto, a certificate with no. 40 prot., dated 24.03.2015, was found in electronic format of the company "Petrol Alba" Llc, signed by the liquidator Artan Gjokaj, by means of which it is certified that the company "Shijaku" Llc has performed the contract no. 204/2 dated 16.07.2014, an inventory sheet of the company "Petrol Alba" sh.a. for TEC Fier Skrap as well as the aforementioned contract. These documents are scanned and saved under the name "Petro alba similar work 3".

In April 2015, the citizen Arben Ahmetaj proposed changes to the law on concessions, increasing the role of the ministry he leads, MZHETS, and Atrako, which is subordinate to him. Thus, among other things, it is proposed to add Article 9/1 with the following content: "Ministry responsible for the economy": "The Ministry responsible for the economy is the responsible institution that guides and harmonizes the activities for the development of public private concessions/partnerships"

On 01.06.2015, the citizen Francesco Pistritto, through his company FP Consulting Llc invests the Court of the Judicial District of Tirana claiming the obligation of the defendant Albtek Energy Llc to fulfill the obligations derived from the consultancy services contract dated 09.09.2014, with no. 5282 rap no. 2541 col and pay the reward.

By decision no. 5111, dated 19.06.2015 of the Court of First Instance of the Tirana Judicial District, it was decided: The acceptance of the claim of the company "FP Consulting" Llc and the obligation of the defendant "Albtek Energy" Llc to pay the installment seen in the amount of 1,000,000 Euro according to the consultancy contract.

On 15.06.2015, the citizen Arenc Myrtezani sells 100% of the capital shares of the company FMO Llc, in favor of Fatos Bunoca. At the time this company was sold to the citizen Fatos Bunoca, the latter was working as a manual worker in the company "Alko Impex" shpk.

On 19.06.2015, by Special Power of Attorney, No. 3744 Repertory, No. 549 Collection, Fatos Bunoca in the capacity of administrator and sole partner of the company, appoints as special representative Denist Ymeri (Driver of the family of Klodian Zotos ), to represent him in some banks.

On 16.07.2015, the amendments to the law on concessions were approved, where the main role is now taken by the Unit for handling concessions and the power of MZHETS is increased.

Fier Municipality Council, by Decision no. 15, dated 27.07.2015, has decided to authorize the executive to: start drafting a local plan for the integrated management of urban solid waste, to negotiate with state or private entities for the selection of a new storage site, to negotiate with the Albanian government and foreign or local partners for the provision of financial resources for the implementation of this goal, as well as the executive of the Fier Municipality is authorized to negotiate with state or private entities for the selection of a new storage site for the integrated management of urban waste for Fier Municipality.

The company "C.G.C" Llc with tax number L323070023, founded on 28.10.2013, by the citizen Stela Gugallja, on 25.07.2015, transfers 100% of the quotas through sale to the partner of Ilir Dedja, against the price of 500,000 euros.

VI.IV. Year 2015

VII.IV.I) September 2015 trip

Incidents that occurred in September 2015:

Starting from June 2015 and following, until October 2015, the procedures related to the procurement "Movement of urban solid waste from the existing Elbasan landfill site and reclamation of the area", with a value of ALL 694,776,603 excluding VAT, won by BOE Construction Montim Patos sh.a. and Gjiguria Llc

On 10.09.2015, an amendment was made to the contract concluded between the company "Albtek Energy" Llc and the company ITS regarding the performance of works/services for the Elbasan incinerator.

Bookings and payments:

In the computer seized from citizen Klodian Zoto, a document was found issued by Armani Hotel Milano, with the name "Credit Card Authorization Form" in which it is reflected that the owner of the card with no. 4454160000054366, due 07/17, citizen Klodian Zoto, made a reservation for citizen Erjola Hoxha, with no. confirmation 989854012, for the period from 10.09.2015 to 12.09.2015.

Data of order letter:

By the request for legal assistance addressed to the judicial authorities of the Republic of Italy no. L100 dated 27.02.2023, requested details about the booker at Armani Hotel, Milan, for the period 10.09.2015 to 12.09.2015

In the response of the Italian judicial authorities, it is stated that the citizen Erjola Hoxha stayed in this hotel for the period 10.09.2015 to 12.09.2015 and the booking was made through the Booking.com platform.

For the payment of the stay in the amount of 2,024 Euro, the card with the last numbers XXX4 (Klodian Zoto's card) was debited at 07.32 on 12.09.2015. The hotel has made available a copy of invoice no. 13498, dated 12.09.2015, passport no. BJ4373087 issued in the name of Erjola Hoxha.

The invoice in question was issued to the guest Erjola Hoxha in charge of Mr. Klodian Zoto, arrival on 10.09.2015 and departure on 12.09.2015 for room no. 0511, which reflects the prices of sold products such as: Drinks in the value of 3 Euro; - Drinks in the value of 3 Euro; - Drinks in the value of Euros - Alcoholic drinks in the value of 28 euros; - Room price 1045 Euro, date 10; - City tax in the value of 10 Euros - Drinks in the value of 3 Euros; - Alcoholic drinks in the value of 34 euros; - Room price 888 Euro 11:- City tax in the amount of 10 Euro. Total 2024 Euros paid by card non-physically (Internet)

Payments according to bank account details

From the review of the letter no. 23/22817/1, dated 05.06.2023, sent by Bank Intesa Sanpaolo Alban sha, for card no. 4454160000054366, the following actions result: On 10.09.2015, a card

transaction was carried out for the implementation of the transaction at the dealer "ARMANI HOTEL", in the amount of 25 Euros.

From the review of the data sent with letter no. 23/22817/1, dated 05.06.2023, of Intesa SanPaolo Bank Albania, in which the statement of the bank account in USD 44484435102 on behalf of the client Klodian Agim Zoto is made available, it results that: On 18.09.2015, the account is debited with description "POS TRNX AT ARMANI HOTE MILANO MILANO IT VC4366 AMT 2302.36 USD DATE 12-SEP-2015", in the amount of 23 USD On 18.09.2015, the account is debited with the description COMM FOR POS TRNX A ARMANI HOTEL MILANO 380 VC4366 AMT 57.56 USD DATE 12-SEP-2015

Exit and return from/to the territory of the Republic of Albania

From the data of the TIMS system, it actually results that the citizen Erjola Hoxha left the territory of the Republic of Albania at the Border Crossing Point, Rinas on 08.09.2015 accompanied by the citizen Pranvera Karapici, on the flight line Blue Panorama - Bergamo 3232 -3233 and returned on the same line on 12.09.2015 at 15.50.

Meanwhile, the citizen Arben Ahmetaj also left the territory of the Republic of Albania on 10.09.2015 at 17.41, with the airline AL ITALIA-AZ 506/511 Milan and returned on 12.09.2015 at 11.41, with the airline AL ITALIA- AZ 506/511 Milan.

But on 10.09.2015, the citizen Mirel Mërtiri also left, at 16.35 with the airline A ITALIA-AZ 506/511 Milan and returned on 13.09.2015 at 11.39, with the airline A ITALIA-AZ 506/511 Milan .

VII.IV.2) September 2015 trip

Business trip but matched with the trip of citizen Mirel Mërtiri

By the authorization for service abroad no. 7353 prot, dated 25.09.2015, it is reflected that the citizen Arben Ahmetaj, Minister of Economic Development, Trade and Entrepreneurship, is authorized to pay an official visit to Paris, France, in order to participate in the international tourism fair and the business forum & investments between Albania and France, on September 28-October 1, 2015. The departure will take place on September 27, 2015 and the return on October 1, 2015. All expenses from the budget of MZHETS.

Payments according to bank details

From the examination of the data of the actions of the cards and accounts in the name of the citizen Klodian Zoto, available from Intesa Sanpaolo Bank with the letter no. 23/22817/1 dated 05.06.2023, in which it results that with card no. 4454160000054366, the following actions were performed:

On 29.09.2015, a card transaction was carried out for the transaction at the merchant "HOTEL DE VIGNY 75 PARIS", in the amount of 383 Euros

On 30.09.2015, a card transaction was carried out for the implementation of the transaction at the merchant "HANAWA 75", in the amount of 434 Euros (From the verifications on Google, the restaurant in

On 30.09.2015, a card transaction was carried out for the transaction at the dealer "CRAZY HORSE", in the amount of 750 Euros (From the Google verifications, it turns out to be the Parisian cabaret in Paris)



On 29.09.2015, a card operation was carried out for the transaction at the merchant "HOTEL DE VIGNY 75 PARIS", in the amount of 812 Euros

Exit and return from/to the territory of the Republic of Albania

On 27.09.2015, the citizens Damian Gjikhuri and Arben Ahmetaj leave the territory of the Republic of Albania at 14.28 and 14.31 with Austrian Airlines - OS 347/848 Vienna and citizen Damian returns on 03.10.2015 at 11:38 via the airport of Rinas with the airline Lufthansa-Lufthansa Munich, while the citizen Arben returns on 01.10.2015 at 15:14 arriving with the airline Adria Airways- JP 704/705 Ljubjana.

Meanwhile, it turns out that on 29.09.2015, at 13.01, citizen Mirel Mërtiri left the territory of the Republic of Albania with the airline Adria Airways Paris 492/493 and returned on 01.10.2015 at 20.31 with the airline Blu Panorama - Verona 3224/ 3225.

There is a suspicion that these citizens have programmed the trips in order to meet together.

VII. IV.3) November 2015 trip

Events that occurred during the months of October and November 2015:

By the letter no. 0111/959 prot., date 05.10.2015 the company "Building Construction" with administrator Aris Goxha, (founded in 2011 by citizen Sokol Meqemeja and controlled as it appears from the following acts by this same citizen), has been addressed to the Minister of Environment, with a request for expression of interest for concession, for the construction of the urban waste processing, treatment and elimination plant for the city of Fier. The estimated investment is 28,000,000 euros.

On 07.10.2015, the citizen Klodian Zoto sent an email to the citizen Helidon Begaj, entitled "Completed Rrogozhine Report" to which is attached a document "Rrogozhine waste field for the Municipal Council. Also, on 08.10.2015, the citizen Klodian Zoto sends an email to citizen Helidon Begaj, entitled "Council decision, attached is a draft decision document of the Rrogozhin Municipality Council, which has decided to declare an environmental emergency in the field of integrated waste management in the city of Rrogozhine. The citizen Helidon Begaj, exchanged emails with the citizen Klodian Zoto also in the period 04.06.2014 - 24.10.2017, as well as a document stored in the seized computers of the citizen Klodian Zoto with the name "Contracts for the sale of quotas Albano shp.k." and "Assembly Decision".

On 18.11.2015, at 07.02 PM, communications from the citizen Klodian Zoto with the address belonging to the above hotel appear again, where the content is reflected: "please contact if everything is in order" with the title "Four seasons Hotel Milano - Prepayment of booking November 2015" where the identity card of the citizen Klodian Zoto, the visa card of the Intesa San Paolo bank, and a debit module on the visa credit card in the name of Klodian Zoto, for the guests Erjola Hoxha and Mirel Mërtiri, date of arrival 19.11. 2015 King Junior 20.11.2015 and departure date 22.11.2015.

On 18.11.2015, at 19.53, Giacomo.Floris@ Fourseasons.com writes an email to Klodian Zoto with the following content: "Hello Mr. Zoto, could you please provide an address where we can charge your invoice?..."

On 18.11.2015, at 07.54 PM, Klodian Zoto writes to the address floris@reservations.fourseasons.com giving the address Klodian Zoto, Str. George W Bush 63, ura e tabakabe, Tirana with the content "This is the address where the invoice should be addressed".

On 18.11.2015 at 20.21, Giacomo Floris wrote an email to Klodian Zoto with the content: "Dear Mr. Zoto, we confirm that we have processed the credit card payment in an orderly manner and thank you for your help.

In the computer of the citizen Klodian Zoto, a document was found from the Four Seasons Hotel, Milan, with the name "Modulo per l'addebito su carta Credito" in which it is reflected that the owner of the card with no. 4454160000054366, with expiration date 07/17, citizen Klodian Zoto, has made a reservation for citizens Erjola Hoxha and Mirel Mertiri for the period from 19.11.2015 for Super Queen and from 20.11.2015 for King Junior and with a return date of 22.11.2015. Also, in the email of the citizen Klodian Zoto, it turns out that a reservation was found from Booking.com with booking no. 718792877 with PIN code 6756 with Guest name Erjola Hoxha, for the Four Seasons Milano hotel for the same period.

Data of the rogatory:

With the request for legal assistance addressed to the judicial authorities of the Republic of Italy no. L100 dated 27.02.2023 details have been requested regarding the bookings as above. From the response of the Italian judicial authorities, it appears that the citizen Erjola Hoxha stayed in this hotel from 20.11.2015 to 22.11.2015, the reservation of which was made through booking.com with the card with the last numbers XXX0977 in the name of Klodian Zoto .

At the time of exit, all extra products are paid in cash.

Mr. Klodian Zoto does not appear to have stayed at the hotel, but he was the one who made the reservation and paid the daily fees. Mr. Mirel Mërtiri is not present in the hotel's systems.

Bank account details:

From the review of the letter no. 23/22817/1, dated 05.06.2023, sent by the Bank Intesa Sanpaolo Albania sha, for card no. 4454160000054366, the following actions result:

On 18.11.2015, a card transaction was carried out for the transaction at the merchant "Four Seasons Hotel Milano", in the amount of 6.92 Euro

On 18.11.2015, a card operation was carried out for the implementation of the transaction at the merchant "Four Seasons Hotel Milano", in the amount of 3,455 Euros.

From the review of the data sent with letter no. 23/22817/1, dated 05.06.2023, of Intesa Sanpaolo Bank Albania, in which the statement of the bank account in USD no. 44484435102 in the name of the client Klodian Agim Zoto results that:

On 27.11.2015, the account is debited with the description "POS TRNX AT HOTEL FOURSEASONS MILANO IT VC4366 AMT 4420.9 USD DATE 22-NOV-2015 in the amount of 4.420 USD

On 27.11.2015, the account is debited with the description "COMM FOR POS TRNX AT HOTEL FOURSEASONS MILANO 380 VC4366 AMT 110.52 USD DATE 22-NOV-2015" in the amount of 110 USD

Departure and return from/to the territory of the Republic of Albania:

From the data of the TIMS system, it appears that the citizen Erjola Hoxha, together with the citizen Pranvera Karapici, left the territory of the Republic of Albania on 19.11.2015 with the flight line ALITALIA - AZ \$10/507 Rome and both of these citizens have returned on

22.11.2015 at 12.26 with Alitalia-AZ flight line 506/511 Milan. Also from the data of the TIMS system, it results that on 20.11.2015 from the Rinas Border Crossing Point with the flight line Alitalia - AZ 506/511 Milan, the citizen Arben Ahmetaj also left the territory of the Republic of Albania and returned on 22.11. 2015, 12:10 p.m., on the same line as Erjola and Pranvera.

In fact, it turns out that on this very day, on 20.11.2015, on the same day that the citizen Arben Ahmetaj left with the flight line Al Italia Milan, on the same day and time, the citizens Lefter Koka and Alqi Blako also left for Italy , but with the flight line AL ITALIA-AZ 510/507 ROME and they returned on the same day as the citizen Arben Ahmetaj, but with a different flight line than the one used by the citizen Arben, specifically they returned with the airline AL ITALIA-AZ 510/507 ROME.

Events that occurred between December 2015 and May 2016.

By letter No. 1421 Prot., dated 28.12.2015. Rrogozhin Municipality has addressed the Ministry of Environment, starting the complete project of the "Shkumbin River estuary cleaning plant and the requalification of the coastline Vile Bashtove Rrogozhin, where at the end of the procurement, on 01.04.2016, JV "ITS" was the winner Shpk & Shijaku & Zenit Ambiente" with an economic offer of ALL 101,240,160 excluding VAT.

By order of the Minister of Environment, no. 751/1 prot., dated 16.12.2015 (no. 6869/5 prot., dated 16.12.2015), immediately after the reply from Atrako, a change was made in the previous order no. 751, dated 25.11.2015, for the commission for the concession procedures of the Fier incinerator, where the members of the commission for granting the concession for Fier and two members have been appointed for Atrako.

On 24.12.2015, the first meeting of the Concession Commission for Fier was held, where it was discussed about the review of the unsolicited request of the company "Building Construction & Green Energy" Llc, for the project of the Processing Plant and urban waste disposal site in Fier County. The bonus was also discussed in this meeting.

On 29.12.2015, the second meeting of the Commission was held, where it is described that the representatives of the company, Klodian Zoto and Elidiana Shehu, also participated, the latter made the presentation of the project. The Commission has decided to send the request for preliminary approval to the Ministry of Finance from the Ministry of Environment, since the project is financially supported.

On 12.01.2016, the third meeting of the Concession Commission for Fier was held, where it was proposed to give a bonus of 10 points to the company.

With letter no. 429/1 prot., dated 19.01.2016, the Minister of Economic Development, Tourism, Trade and Entrepreneurship, citizen Arben Ahmetaj, has addressed the Minister of Finance and for information to the Ministry of the Environment, expressing his agreement with the request for opening the investments of the Ministry of the Environment according to the relevant details where they are recorded for the year 2016: Elbasan incinerator in the amount of 550 000 000 ALL; Energy production plant from waste Fier 73 330 000; Cleaning of Shkumbin river 130 000 000; Closure of the existing landfill of urban solid waste of the city of Elbasan 740 000 000 ALL.

On 25.01.2016, the citizen Sevi Zani sold the shares of the company Ecoalb FR to the company Integrated Technology Services Llc and for the company Ecoalb FR, citizen Klodian Zoto has been appointed as administrator. On 23.02.2016, citizen Klodian Zoto left and citizen Loran Dusha was appointed as administrator.

With letter no. 8026/22 prot., dated 28.01.2016, citizen Arben Ahmetaj, in the position of Minister of the Ministry of Economic Development, Trade and Entrepreneurship, presents to the General Secretary of the Council of Ministers, a draft decision for some changes and additions to DCM no. 575, dated 10.07.2013 "On the approval of the rules for evaluation and awarding with concession/public private partnership" amended, where the power of Atrako and MZHETS has been increased, specifically for the latter to send the draft of the unsolicited proposal as well next to the latter. These changes are approved by DCM no. 313, dated 27.04.2016.

On 27.01.2016, the Minister of Finance Shkëlqim Cani refuses to give approval for the Fier concession procedure.

Ministry of Economic Development, Minister Arben Ahmetaj, with letter no. 367/2 prot., dated 01.02.2016 addressed to the Minister of the Environment Lefter Koka informing him that, in principle, they agree to grant the bonus to the company Building Construction & Green Energy Llc

From 15.02.2016 to 18.04.2016, the procurement procedure was developed with the contracting authority of the Ministry of Environment, for the procurement "Construction of the Shkumbin River estuary cleaning plant and the requalification of the Vile Bashtovë Rrogozhine coastline", won by JV "ITS Shpk & Shijaku & Zenit Ambiente" with an economic offer of ALL 101,240,160 excluding VAT. On 17.02.2016 by decree of the President of the Republic with no. 9426 it was decided to dismiss the citizen Arben Ahmetaj from the position of MZHETTS and with the decree of the President dated 22.02.2016 with no. 9450, the citizen Arben Ahmetaj was appointed to the position of Minister of Finance.

The company "Teo Alb Shpk" under tax number L020120010, from the analysis of the books of purchase and sale declared in the tax authority, it is evident that it made sales to the company "Ujesjelles Kanalizime sha Fier" Llc under license J63423411D, from 21.12.2010 to on 04.03.2016, in a total value of 391,228,156 ALL.

On 25.04.2016, by citizen Stela Gugallja and the company Energy Recuperator s.p.a., the company "E.R. One Albania" Llc was founded. with NIPT L61629037G, with object of activity Import export of various materials related to the object of activity. Citizen Mirel Mërtiri has been the administrator of this company since 29.04.2016.

## VII. IV. Year 2016

### VII.V.I) May 2016 trip

Events in May 2016:

The Italian company "Energy Recuperator" was established in Albania as a branch of a foreign company on 03.05.2016.

By the decision of the Council of Ministers no. 341, dated 04.05.2016, it was decided to award a bonus of 10% of points to the economic operator "Building Construction & Green Energy" sh.pk.

In May 2016, it turns out that the feasibility study was prepared. It is established that in contrast to the Elbasan incinerator, in this case, in this project, the main actors at the national level are expected to be: the Ministry of the Environment, the Ministry of Energy and Industry and the Ministry of Finance. On 09.05.2016, the fourth meeting of the Commission for the concession of the Fier incinerator was held, where the final issues were discussed, in relation to the

feasibility study, the draft contract, the draft Standard Concession Documents and the in-depth financial study of the project.

The members of the commission were also introduced to the relevant DCM "For the approval of the Bonus 10% points, which is given to the company "Building Construction & Green Energy"....". The above-mentioned acts have been approved, and it has been decided that the request for approval of the above-mentioned documents will be officially sent by the Ministry of Environment, to the Ministry of Finance, since the project is financially supported.

On 20.05.2016, an additional contract was signed for unforeseen works related to the object of moving solid waste from the existing Elbasan landfill and reclamation of the area, between MM and BOE Construction Mounting Patos & Gjikuria Shpk with an additional value of 137,988,830,833 lek excluding VAT

By the letter no. 6770/1 dated 24.05.2016 of the Ministry of Finance Arben Ahmetaj, addressed to the Tirana Treasury Branch, the General Directorate of the Treasury and the Ministry of Environment with the letter "On the transfer of funds for investments" approve the transfer of funds adding to the project "Closing of to the existing landfill of urban solid waste of the city of Elbasan" the amount of 177 500 000 ALL and reduced to the "Energy Production Plant from waste in Fier" the amount of 60 000 000 ALL, as well as the "Incinerator of Elbasan the amount of 40 000 000 ALL .

On 31.05.2016, the citizen Vladimir Bezhani from the Ministry of Environment sent an email to citizen Klodian Zoto, with the title "Tirana waste management plan..." and with content: "Hello Klodi, I am sending you the regional plan and the of the Municipality of Tirana for the management of urban solid waste. Today I forgot my cell phone at home, that's why I didn't communicate with you beforehand... Ladi".

Business trip, but that coincides with the trip of citizen Mirel Mërtiri

In the internal Order 6440 dated 06.05.2016 signed by the General Secretary of the Ministry of Finance Gelardina Prodani, it is reflected that on 08-09 May 2016 the citizen Arben Ahmetaj Minister of Finance and the citizen Bledi Rrapushi Advisor to the Minister will leave for Strasbourg France where will participate in the meetings that will be organized at the European Court of Human Rights. The Ministry of Finance will bear the travel expenses (round-trip tickets), hotel accommodation expenses, taxi transportation and per diem expenses. Spending order no. 263 dated 27.05.2016, with object of expenditure "Airline tickets" (A. Ahmetaj) (Frankfurt - Vienna) in the amount of ALL 40,846.

Exit and return from/to the territory of the Republic of Albania

From the data of the TIMS system, it results that the citizen Arben Ahmetaj, left on 05.05.2016 at 17.39, with the airline Alitalia-AZ 506/5011 Milan and returned on 09.05.2016 at 23.54, with the airline Austria Airlines- OS 847/848 Vienna.

Also, it results from the data of the TIMS system that the citizen Mirel Mërtiri, left the territory of the Republic of Albania on 07.05.2016 at 16.49, with the airline Alitalia AZ 506/2011 Milan and returned on 09.05.2016 at 23.56. with Austria Airlines -OS 847/848 Viena, at the same time with the citizen Arben Ahmetaj.

VII.V.2) The trip of July 2016

On 03.07.2016, citizen Arben Ahmetaj, driving a vehicle with license plate AA 831 AC (vehicle registered in the name of Murat Mamo, from Korca from 2010 to 2016 and from 21.04.2016

in the name of Petre Nikolla Tane from Pusteci i Korça), accompanied by the citizen Erjola Hoxha, leave the territory of the Republic of Albania at 14.40 and 14.41, and return from the border point of Hani i Hoti, on 07.05.2016 at 12.01 and 12.02.

#### VII.V.3) The trip of the month of August 2016

The events that took place from June 2016 to August 2016

On the computer of the citizen Klodian Zoto, a document created on 15.06.2016 with the author Vladimir Bezhani, modified for the last time on 20.06.2016, was found, where there is a letter in English addressed to the Minister of Environment Leter Koka, the Mayor of Tirana Municipality Erjon Veliq. In this letter it is submitted that the companies Energy Recuperator s.p.a., Demare s.r.l., Arcadis s.r.l. Paul Wurrth s.a., ITS Llc specialized in the construction of landfills, the construction of incinerators, etc. submit a letter of interest for the integrated waste management of the municipality of Tirana.

On 15.06.2016, the citizen Loran Dusha sells the shares of the company Miklo Construction Llc citizens Fatos Bunoca.

On 27.06.2016, the standard documents of the tender with the object "Purchase of Electric Meters for the Energy Distribution Operator in Albania" were published, with FRB project number: PRP-G-ICB-3/1. The tender documents appear to have been withdrawn by the F.M.O. companies. s.p.k. and ITS. In this procurement, the contracting authority has announced the winner of the merger of JV operators "A.E. Distribution" & ITS & Ningbo, China"

With the proposal of citizen Arben Ahmetaj as Minister of Finance, DCM no. 515, dated 13.07.2016 "For the approval of the final expenditure ceilings of the medium-term budget program 2017-2019" which repeals the DCM no. 230 dated 30.03.2016, where it is established that the above-mentioned ceiling for the Ministry of the Environment increases from 2.18 million ALL to 3.313 million ALL, i.e. a total of 1.195 million ALL,

On 19.08.2016, the company Integrated Energy B.V. was registered in the Netherlands. with board member Hampson, David Hugh (founding partner of the Integrated Energy BV SPV company of the Tirana concession).

On 23.08.2016 the company "Building Construction & Green Energy" Llc decides the transfer of 30% of the capital shares of the company "Devolli Group" in favor of the company "Building Construction". On 04.08.2016 by decision of the assembly of the company Ecoalb FR Llc leaves as a partner "Integrated Technology Service" Llc selling 100% of the shares worth 20,000,000 ALL to citizen Loran Dusha. The contract is referred to by no. 6248 rap no. 3815 col. The citizen Klodian Zoto authorizes the citizen Helada Papa to deposit the acts in the CKB and the entry in the NRC is made on 29.08.2016. After this moment, i.e. the changes that took place in the KKB, where the citizens Klodian Zoto (indirectly through the citizen Loran Dusha) and the citizen Sokol Meqemeja, already part of the company that won the bonus, remained, it is also established that the citizen Leter Koka repeats the request for the approval of the concession awarding procedure.

By the letter no. 10739/21 prot., dated 08.08.2016 of the Minister of Finance, but signed in absentia by Erjon Luçi, deputy minister, it is submitted that the detailing of investment funds for the Ministry of Environment, the detailing of the budget for the year 2016 is approved, where it is established that for the project The incinerator of Elbasan, the value is 224,500,000 ALL; for the project Closing the existing landfill of urban solid waste in the city of Elbasan is 755,500 ALL.

By the letter No. 4927/5 Prot., dated 10.08.2016, between the Ministry of the Environment and the economic operator Echostar Shpk, a service contract was concluded for the approval of the works for the object "Relocation of urban solid waste from the existing Elbasan landfill and reclamation of the area". The value of the contract is ALL 793,568 excluding VAT.

By the contract no. 6503 repertory no. 3891 collection dated 19.08.2016 a JV was created between ITS and Energy 2 Srl. that has also presented the offer for "Construction and administration of the urban waste treatment plant in Fier District and energy production".

The Ministry of Environment has paid with six expenditure orders, tax invoices which were issued by the commercial entity ITS Shpk., in the amount of 121,474,266 ALL, of which 6,073,713 ALL have been kept as a 5% guarantee, payments made from 08.06.2016 to 02.12.2016, for the object "Shkumbin River estuary cleaning plant and requalification of Vile Bashtove Rrogozhine coastline".

#### Reservations made and payments:

On 09.07.2016, at 16.00, from the email address reservations.riviera@tiara-hotels.com, an email was sent to the citizen Mirel Mërtiri, addressing him as Mr. and Mrs. Mancka, thanking them for the interest shown in Tiara Miramar Beach Hotel & SPA with address 47, Avenue de Miramar, 06590 Theoule-sur-Mer-France, and sending the booking proposal for their stay from 01 to 10.08.2016.

On 09.07.2016 at 06.03 PM, an email was sent again from the address reservations.riviera@tiara-hotels.com to the citizen Mirel Mërtiri, informing him that following the previous talks, the confirmation and authorization form of payment in the amount of 25,960 euros, bringing to your attention that for an extra bed for children over 12 years of age, there is an extra payment of 100 euros per night.

On 11.07.2016, at 10.38, from the email address of the citizen Mirel Mërtiri (mirelmertiri@gmail.com) it was sent to the address reservations@riviera.tiara-hotels.com with CC citizen Albina Mancka with email address Albina.Mancka@intesanpaolobank.al, with text: Dear Miss Sophie, in order to proceed with the payments please confirm the date below: Prestige Room with sea view, 2 rooms, arrival on 03 August and departure on 09 August, two rooms Junior Suite with view garden, with arrival date 02 August and departure 09 August. He was also asked to send the offer in order to make the payment for all the rooms in the name of the citizen Mirel Mertiri. On 12.07.2016, an email was sent to citizen Mirel Mertiri from the email address reservations.riviera@tiara-hotels.com, forwarding the payment form and bank information.

On 13.07.2016 at 11.53 Mirel Mërtiri forwarded to Klodian Zoto the email of the above hotel with the content: "Here is the information on the bank and the form of payment". Attached is the relevant documentation on payment and bank details.

#### Booking and payments

On the same day, the same proposal for reservation made in the name of Albina Mancka, was addressed by the hotel to Mirel Mertir. Finally and fixed on the date 12/07/2016, Mirel Mertiri becomes the only interlocutor of the hotel, a position for which it has been agreed for other proposed dates. These exchanges lead to the final approval of the choice of rooms and dates on 07/12/2016, according to a document entitled "Booking confirmation M. Mertiri Mancka", a document that provides for the reservation of:

Two rooms for six people (four adults and two children), from 03/08/2016 to 09/08/2016 for a payment of 8,640 Euros; Two rooms for eight people (four adults and four children) from 02/08/2016 to 09/08/2016, for a payment of 10,640 Euros.

The total value of this reservation was 19,280 Euros.

On 12/07/2016, after sending this booking confirmation, the hotel immediately sent Mërtir the bank account details so that he could make the payment.

On 14/07/2016, the hotel received an e-mail from Klodian Zoto, where the latter indicated that he would take care of the payment of the hotel bill.

On 19/07/2016, the hotel sent Klodjan Zoto the preliminary invoice regarding the stay, placed in the name of Albina Mancka the for rooms 201, 202, 203 and 204, for a stay from 03/08/2016 to 09 /08/2016.

Klodian Zoto asked the hotel to send the same preliminary invoices in his name, so that he could present them to his bank and the latter would agree to transfer the funds for the payment of the reservations. The same invoice was made in the name of Klodian Zoto.

From the bank account statement of the company that operates Tiara Miramar Beach Hotel & S, it was found that on 20/07/2016, the company (hotel) had received an international Iban transfer of 19,368 Euros. The transfer was said to have been issued by "Klodian A. Zoto", from bank account number 0199387620200U9Q (SWIFT: NCBAALTX),

The final invoices issued for the reservation of rooms 201, 202, 203, and 204 from 03/08/2016 to 09/08/2016 are in the name of Mirel Mertiri.

The French authorities have concluded that:

The investigations undertaken proved that Mrs. Albina Mancka wanted to make a reservation at the beginning of July 2016, at the Hotel "Tiara Miramar Beach Hotel&Spa". Mirel Mertiri was immediately contacted for the conditions of this reservation, who took care of all the contacts regarding the organization of the stay with the hotel.

The collected elements are such that they establish that at the beginning of August 2016, Albina Mancka and Mirel Mertiri, accompanied by six adults and six children, stayed in a hotel.

The collected elements are such that prove that their stay was paid by Klodian Zoto.

Data from bank accounts

Booking and payments;

By the letter no. 2727/1, dated 25.05.2023, of the National Commercial Bank, in which the statement of the bank account in Euro no. AL7520511038472428CLIDCFEURK on behalf of the client Klodian Agim Zoto results that:

On 19.07.2016, the account was debited with the action "Transfers" ordered from the account AL7520511038472428CLIDCFEURK, with the beneficiary account no. FR763005600288001390530-SA SAINT CHRISTOPHE MIRAMAR BEACH, for payment "Payment Chambre 201/202/203/204 DT 02.08.2016", in the amount of 19,358 Euro.

Travel according to TIMS system data:

In fact, it results from the data of the TIMS system that the citizens Albina Mançka, Livia Ahmetaj and Kejsi Ahmetaj returned to the territory of the Republic of Albania on 12.08.2016



at 16.59, via Rinas airport with the Blue Panorama-Milano airline 3220-3221 around 15.59. - 17.00, although the exit date is not recorded. It also results that the citizen Mirel Mërtiri left the territory of the Republic of Albania on 30.07.2016, at 21.38 by car with license plate AA 579 BA from Murriqan Border Crossing Point and returned on 11.08.2016, at 21.01, with the airline Blue Panorama Bergamo 3232/3233, together with the citizen Stela Gugallja and their child, K. Mërtiri, born in 2008.

#### VII.V.4) September 2016 trip

##### Events that happened in September 2016

By the letter no. 9930/1 prot dated 05.09.2016 the Minister of Finance Arben Ahmetaj, has addressed to the citizen Damian Gjikhuri, Minister of Energy and Industry, where he informs him that.... seen from the budgetary point of view, they agree in principle with no reservations regarding draft decision "For the approval of the construction and use of the plant with energy recovery, from the treatment of urban waste, in the city of Elbasan by the company "Albtek Energy Llc." With letter no. 5553 prot, dated 30.08.2016, Former Minister of the Environment has re-sent to the Minister of Finance, Arben Ahmetaj, the project for the approval of the concession/PPP procedure for Pierin, presenting, among other things, that... The medium-term budget project 2017-2019 has been sent by the Ministry of Environment to the Ministry of Finance.

On 02.09.2016, the citizen Valbona Ballgjini sends an e-mail to the citizen Alba Thoma, with the attached document: "MINISTER'S ORDER TR.docx". This is a draft order for: "Establishment of the commission for granting the concession/public private partnership with the object "Landfill construction, incinerator and rehabilitation of existing landfills for Tirana District."

On 05.09.2016, the opening of offers was made in connection with the concession procedure for the object "Construction and administration of the urban waste treatment plant of Fier District and energy production", where it is described that the offers offered by the operator presented in competition JV "Integrated technology Services" Llc& "Energy 2 Srl", is the only bidder in the value of 3,763,851,097 ALL excluding VAT. With the decision of the Commission dated 14.09.2016, the Union of Economic Operators JV "Integrated Technology Services Llc& Energy 2 SRL" was declared the winner.

By the letter no. 8264/4 prot date 08.09.2016 The Minister of Finance Arben Ahmetaj has responded to the Minister of the Environment, regarding the approval of the concession awarding procedure for the Fier incinerator, stating that in principle he agrees with the financial support.

##### Booking and payments;

In the email dated 06.09.2016, at 15.18.21, Mirel Mërtiri forwarded to Klodian Zoto, a title "Your booking at Mandarin Oriental Milan", where attached is a booking made on 06.09.2016 at 03.17 PM , for reservation for the citizen Erjola Hoxha for a deluxe room for the amount of 2,623.50 euros including 10% VAT, for the period 09.08.2016 - 09.11.2016.

On 09.09.2016 at 11.04, Mirel Mërtiri sends Klodian Zoto an email entitled "Yours modified for Mandarin Oriental Milan", where it is stated that the period is 09.09.2016 to 11.09.2016 with a price of 2,730 euros. Erjola Hoxha was the guest, while Mërtiri was the guest.

In the email of the citizen Klodian Zoto (klodianzoto@yahoo.com) dated 09.09.2016 from the email address MOMLN-Reservations @mohg.com, with the subject: Mandarin Milan, the

citizen Klodian Zoto was thanked for sending the card form, as and for the second reservation of Mrs. Hoxha with booking number # 63638SB011695. Specifically, they are Mandarin Oriental Hotel, Milan, with address Via Andegari 9-20121 Milan,

Data of the rogatory:

By the request for legal assistance addressed to the judicial authorities of the Republic of Italy dated 27.02.2023, details were requested regarding the booker at the Mandarin Oriental Hotel. From the response of the Italian judicial authorities, it appears that the citizen Erjola Hoxha stayed in this hotel on 09.09.2016 to 11.09.2016. For the payment of 2,730 Euros, a "Third Party Billing Authorization Form" was requested, from which it appears that the payment was made by the card with the last numbers XXX3322, in the name of Klodian Zoto. The hotel has made available copies of the information form for the reservation, the invoice dated 09.09.2016 and the form "The Billing Authorization Form".

In the document on the reservation data, it is found that the reservation has the number 63638SB01, arrival date 09.09.2016 and departure date 11.09.2016 for the "Junior Suite King" room for the value of 1365 Euros per night, for the customer Erjola Hoxha, address str. elbasan, company phone +355696020300, with booking date 07.09.2016, contact name Mirel Mërtiri. The invoice reflects that the client's name is Erjola Hoxha St. Vllazen Huta, room no. 318.

Euro with Visa card of third parties. In the "Third Party Billing Authorization Form" it is submitted that: I authorize Mandarin Milan to debit my credit card for payments on behalf of guest Erjola Hoxh arrival 09.09.2016 and departure date 09.11.2016. Credit card in the name of Klodian Ze Visa with no. \*\*\*\*3322 expiration date 03/20 security code 491 bank address George E Bush 913 ap 78 ZIP Code 1001 phone number 0035568200045 klodiansoto@yahoo.com.

Data from bank accounts:

From the examination of the data of card and account operations in the name of citizen Klodian made available by Intesa Sanpaolo Bank with letter no. 23/22817/1, dated 05.06.20, it turns out that with card no. 445416000003322, it turns out that: On 09.09.2016, a card transaction was carried out for the transaction at the merchant "MANDARIN ORIENTAL MILA", in the amount of 2,730 Euros

Entry and return from/to the territory of the Republic of Albania:

From the data of the TIMS system, it appears that in fact the citizen Erjola Hoxha, together with Pranvera Karapici, left the territory of the Republic of Albania through the Rina Border Crossing Point on 09.08.2016, with the flight Blue Panorama - Milan 3220-3221 and returned on 11.09.2016 with Alitalia-AZ flight 506/211 Milan.

While the citizen Arben Ahmetaj is found to have left the territory of the Republic of Albania on 09.09.2016, with the flight line Blu Panorama Bergamo 3232-3333 and to have returned on 11.09.2016 with the e-flight line Alitalia-AZ 510/ 507 Roma.

VII.V.5) The trip of October 2016

Events that happened in October 2016:

On 03.10.2016, the company ITS Llc with administrator Klodian Zoto and the company Energy 2 s.r.l. with legal representative Ernesto Granelli, establish the company "Integrated Technology Waste Treatment Fier" Llc with address Sky Tower, Floor 13, office 132, with tax number L62205045F. This company is registered in the KKB on 05.10.2016.

On 10.10.2016, at 16:03, citizen Denisa Tollkuci sends an email to the citizen Rozeta Hoxha, for the information of citizens Klodian Zoto, Sevi Zani, Helada Papa, Gerian Kuka, with subject: "Chinese registration PDF extract ITS PDF", more content as follows: "Hello, Attached ITS historical extract and registration of Chinese in the business center, good day!" It turned out that in a document in English, dated 18.10.2016, at the offices of PIU/Oshee, KVO (OSHEE) decided to evaluate the documentation submitted by the economic operators, where on 02.02.2017, the JV was declared the winner "A.E. Distribution"& ITS & Ningbo, China".

With letter no. 13118/1 prot dated 17.10.2016, the Minister of Finance, the citizen Arben Ahmetaj, has responded to the former Minister of the Environment, regarding the request for prior approval for the already initiated concessionary procedure with the construction of the landfill, the incinerator and the rehabilitation of landfills existing in Tirana, stating that the presented practice is an incomplete feasibility study and not accompanied by a draft contract.... it cannot be expressed for this concessionary/ppp project as long as the conditions, criteria and documentation defined by the legislation in force on concessions and public private partnership.... CA... must guarantee that the relevant costs of the project are planned to be borne within the annual budget approved by the assembly as well as within the expenditure ceilings for the medium term....

On 24.10.2016, concession contract no. 5553/5, of the BOT form "For the construction and administration of the urban waste treatment plant of Fier District and energy production".

Former Minister of Environment, with letter no. 7040/1 prot, dated 31.10.2016, has given full approval to the company "Integrated Technology Waste Treatment Fier" Llc, for the replacement in the company "Integrated Technology Waste Treatment Fier" Llc of the shareholder Energy 2srl with the company "Construction Mounting Patos" sh.a, as a new shareholder as well as the sale by the company "Integrated Technology Waste Treatment Fier" Llc of 10% of the shares of the initial capital of the company " Construction Mounting Patos" sh.a .

Business trip but coincided with the trip of the the citizen Erjola Hoxha

By the internal order dated 06.09.2016, it is reflected that on 07-10 October 2016, the citizens Arben Ahmetaj Minister of Finance, Etjen Xhafaj Chief of Cabinet in the Ministry of Finance, Mimoza Dhëmbi, General Director of the Budget, Nikolla Lera General Director of Macroeconomic Policies and Fiscal Affairs, Alba Caroshi with the position of Advisor, will participate as a delegation of the Ministry of Finance in the annual meeting of the Centers of the International Monetary Fund and the World Bank, a meeting that will take place in Washington, USA. The Ministry of Finance will cover travel expenses (return), hotel accommodation expenses, taxi transportation and per diem expenses. The departure will take place on October 6, 2016 and the return on October 12, 2016. Spending order no. 647, dated November 10, 2016, with the object of spending "Airline tickets" (A Ahmetaj, Washington) in the amount of 601,720 lek

Booking and payment

Meanwhile, on 11.10.2016 at 11.23 Mirel Mërtiri sends an email to Klodian Zoto with the title "Your Booking at Jumeirah Frankfurt", which is attached to the email sent by Booking.com to the the citizen Erjola for the dates 11.10.2016-13.10.2016 in the amount of 1,858 euros.

On 11.10.2016, at 13.44, to the email address of the citizen Klodian Zoto, it turns out that an email was sent from Amanda Silva Rocha (Amanda Rochascimeirah.com) informing the the

citizen Klodian Zoto of the third form of payment to cover expenses of guest Erjola Hoxha, with confirmation number 487481.

On 11.10.2016 at 14.27, Klodian Zoto sends an email to the citizen Amanda Silva Rocha with the content: "Dear Amanda, please find attached the form of payment and also the credit card and ID. As soon as you have made the payment, please send me the confirmation as soon as possible by email" Attached the identity card of the citizen Klodian Zoto and his visa card of Intesa San Paolo Bank as well as the authorization for payment to the third party where it is submitted that Klodian Zoto authorizes Jumeirah Frankfurt to charge the room of 1,858 euros for the citizen Erjola Hoxha for the period 10.10.2016-11.2016 on his credit card. Document signed on 11.10.2016 by Klodian Zoto.

On the same date, 11.10.2016 at 04.11 PM, the citizen Klodian Zoto was sent an email from the address Reservations.iumeirah.com entitled: Jumeirah Frankfurt to the aforementioned email address, where I enclose the payment for the reservation for the third party and informs him that you will receive the bill after check out. The hotel where the reservation was made is Jumeirah Frankfurt, address Thun-und-taxis-platz 2, 60313 Frankfurt am Main, Germany

Data from bank accounts:

From the examination of the data of the actions of the cards and accounts in the name of the citizen Klodian Zoto, they were made available by Intesa Sanpaolo Bank with the letter no. 23/22817/1 dated 05.06.2023, in which it results that with card no. 4454160000003322, it turns out that: On 13.10.2016, a card transaction was carried out for the implementation of the transaction at the dealer "JUMEIRAH FRANKFURT", in the amount of 1,858 Euro.

Departure and return from/to the territory of the Republic of Albania

The data of the TIMS system shows that, in fact, on 06.10.2016 the citizen Arben Ahmetaj left the territory of the Republic of Albania with the Lufthansa-Frankfurt flight line 1424-1425 and returned on 13.10.2016 at 13.04, with the same flight line, while the citizen Erjola Hoxha is found to have left on 11.10.2016 with Adria Airways- JP 704/705 Ljubjana and returned on 13.10.2016 at 13.04, with the same line as the citizen Arben Ahmetaj.

So, despite the fact that the citizen Arben Ahmetaj has left for a work-related trip, there is a suspicion that they have stayed one night in the above hotel which was paid for by the citizen Klodian Zoto.

conclusion does not express any position against but suggests that if financial support is required prior approval should be obtained before awarding the bonus.

On 02.12.2016 and 07.12.2016, contracts for the transfer of property rights with no. 7713 repertory 4533 and 7825 repertory no. 4589 with the first party Albina Mançka in the capacity of the seller and the second party Andi Boni in the capacity of the buyer, and the Sheron company, for the sale of two apartments, of 124.15 m<sup>2</sup> and 148.8 m<sup>2</sup>, built by the company "Sheron" shpk with joint investment to the citizens Albina and Arben, in the amount of 280,000 Euros which would be paid in two installments.

By the DCM no. 855 dated 07.12.2016 the Council of Ministers has approved the bonus of 8 points that will be given to the company that made the unsolicited proposal for the implementation of the plant in case of the latter's participation in the competitive selection procedure, in relation to the concession procedure of Tirana.

On 16.12.2016, it was signed the property rights transfer contract no. 7897 repertory, no. 4683 collection between the citizens Albina Mançka and Andi Boni, where the citizen Albina Mançka as the first party, the citizen Andi Boni as the second party, the company Sheron Llc represented by the administrator Mimoza Shehu (Shena), in the capacity of the entrepreneur regarding the sale of 2 apartments: Apt. 3, fifth floor with 124.15 m2 and Apt. 4 fifth floor with 148.8 m2 for the total amount of 185,000 euros. On 19.12.2016, a payment of 30,000 Euros was transferred from Andi Boni to the account no. 40000435104 to Intesa Sanpaolo on behalf of Albina & Arben, with the description "First Installment Payment No. 7897-collection 4683 repertory date 16.12.2016".

By the letter no. 8224/1 prot., dated 19.12.2016 of the Ministry of Environment, with the subject "On the details of normative act no. 2 of the 2016 budget" to the Ministry of Finance, it is reflected that in implementation of normative act no. 2 date 16.12.2016 "For some changes in the amended law no. 147/2015 "On the budget of 2016", attached you will find table no. 1 of the budget with the relevant changes. Attached to this table with the name "Table no. 1" Model table detailing the 2016 budget reflects the Incinerator of Elbasan with the value of ALL 4,023,870.

By the letter no. 17366/27 dated 22.12.2016, the Minister of Finance Arben Ahmetaj, where they approve the detailing of funds for investments where the value of 4 023 870 is approved for the Elbasan incinerator.

The Minister of Finance Arben Ahmetaj, according to the letter no. 17397/1 prot, dated 22.12.2016, expressed without objection in principle in relation to the project decision of the Council of Ministers "On the expropriation for public interest of immovable property, private property, which are affected by the implementation of the project "On the construction and administration of urban waste processing plant of Fier district and energy production".

He DCM No. 951, dated 28.12.2016, was approved. "On the expropriation, in the public interest, of the owner of real estate, private property, which is affected by the implementation of the project "For the construction and administration of the urban waste treatment plant of the Fier District and the production of energy ", according to the list attached to this decision...

The Ministry of Environment has paid with six spending orders, the tax invoices which were issued by the commercial entity ITS Shpk. In a total value of 121,474,266 ALL, of which 6,073,713 ALL were held as a 5% guarantee, the payments which were made from 08.06.2016 to 02.12.2016, in connection with the object "Construction of the cleaning plant of the estuary of Shkumbin River and the requalification of the Vilë Bashtovë Rrogozhinë coastline".

On 30.12.2016, the minutes of the completion of the works related to the Elbasan incinerator was held.

## VII.VI. Year 2017

Events that occurred between January 2017 and April 2017

The ITS company has announced the purchase from the D.G.A. company Llc (the latter with partner the citizen Andi Boni) according to the invoice with serial number 38894250 dated 12.01.2017 in the amount of 2,200,000 ALL.

On 19.01.2017, the citizen Andi Boni together with his wife received a loan from NGB Bank in order to pay the sale price of the apartments according to the sales contract with the citizen Albina Mançka. The disbursement of this loan was made on 15.02.2017.

By the letter no. 17911/177 prot., dated 20.01.2017, the Minister of Finance Arben Ahmetaj, approves the details of investments for the years 2017-2018 for the Ministry of Environment.

Thus, for the Incinerator of Elbasan, we have: the 2017 budget in the amount of ALL 553,119,000; The 2018 budget in the amount of ALL 662,502,000; The 2019 budget in the amount of ALL 661,502,000. For the waste-to-energy plant in Fier is: The 2017 budget in the amount of ALL 590,000,000; For 2018 in the amount of ALL 750,209,000; For 2019 in the amount of 780 000 000 ALL. The Ministry of Finance has detailed the funds for capital expenditures with internal financing for the years 2017-2019. For project code M26032 "Incinerator of Elbasan, the detailing and allocation/registration of funds in the treasury system has been done, respectively in the values: Budget 2017 in the amount of 553 119 000 ALL; Budget 2018 in the amount of 661 502 000 ALL; Budget 2019 in the amount of 661 502 000 ALL.

By the letter no. 13118/3 prot., dated 23.01.2017, the Minister of Finance, Arben Ahmetaj replies to the Minister of the Environment regarding the latter's request for approval for the already initiated concessionary procedure with the object "Landfill construction, incinerator and rehabilitation of landfills existing in Tirana", presenting the deficiencies identified and asking for clarifications and arguments as to what has been identified.

By the letter no. 311/1 prot., dated 30.01.2017, the Minister of Finance Arben Ahmetaj responds to the Minister of the Environment, regarding the request for the payment of VAT, derived from the request of the company Albtek Energy Llc for its payment.

In January 2017, the citizen Arben Ahmetaj, as Minister of Finance, undertook a legal initiative, also referring to the letter no. 653/2 prot., dated 30.01.2017, addressed to the ministries and KPP as well as PPA, sending for consideration the draft decision "On some changes in the DCM no. 575 dated 10.07.2013 "On the approval of the rules for evaluation and awarding with private public concession/partnership ". It is established that the proposals for these changes were made in cooperation with the Minister of Economic Development, Tourism, Trade and Entrepreneurship, Minister Milva Ekonomi (see letter no: 393/1 prot., dated 24.01.2017 that the latter sends to the minister Arben Ahmetaj the draft decision together with the relevant relation for co-signing). The legal assessor of the material, the citizen Alda Klosi appears. In this draft decision, the proposals that have been changed are precisely related to the increase of the role of the Ministry of Finance, in the concession procedures, being requested that each concession project must be evaluated and approved in advance by the Ministry of Finance, regardless of whether financial support is requested or not. It is also provided that concession projects/PPPs that undergo contract changes must be evaluated and approved in advance by the Ministry of Finance or its transfer, regardless of the need or not for financial support. These changes were approved by the DCM no. 146 dated 22.02.2017.

On 01.02.2017, the citizen Andi Boni, according to the contract signed with the citizen Albina Mançka for the purchase of two apartments in the building where the latter has invested together with the company Sheron Llc, according to the price of 185,000 euros, deposits 23,000 euros in account no. 40000435104 to Intesa Sanpaolo on behalf of Albina & Arben, with the description "Instalment payment for the purchase of two apartments No. 7897 collection 4683 repertory date 16.12.2016". On 02.02.2017, the Electricity Distribution Operator announced the winner of the procurement procedure with no. ICB No - PRP-G-ICB-3/1, the merger of JV operators "A.E. Distribution"& ITS&Ningbo, China", with a contract with value of ALL 673,055,761.

By the letter no. 13118/5 prot., dated 14.02.2017, the Minister of Finance Arben Ahmetaj replies to the Minister of the Environment regarding the concessionary project with the construction of a landfill, incinerator and rehabilitation of existing landfills in Tirana that it must be planned within the annual budget ceilings of the Ministry of approved by the Assembly as well as within the ceilings of expenses for the medium term period approved by the DCM... before the announcement of the concession/ppp awarding procedure for this project, reflect all

the recommendations made by the Ministry of Finance through letter no. 13118/3 dated 23.01.2017.

On 15.02.2017, the citizen Andi Boni, according to the contract he concluded with the citizen Albina Mançka for the purchase of two apartments in the building where the latter has invested together with the company Sheron Llc, according to the price of 185,000 euros, credits account no. . 40000435104 to Intesa Sanpaolo in the name of Albina & Arben, from the account AL390111082004190011001615 Boni Andi Ylli, in the amount of 117,480 Euros, with the description "Transfer of assets according to the contract of the transfer of property rights No. 7897 collection 4683 repertory dated 16.12.2016"

The company "C.G.C" Llc founded on 28.10.2013, by the citizen Stela Gugallja, who in 2015 had sold the quotas to the citizen Ilir Dedja, on 28.02.2017, has decided to remove the administrator Loran Dusha and appoint as administrator Mirel Mertiri.

With letter no. 13118/7 prot., dated 02.03.2017 The Minister of Finance Arben Ahmetaj replies to the Minister of the Environment regarding the request for approval for the Tirana concession procedure that: they require the Ministry of the Environment to obtain written approval from the district of Tirana ....

With letter no. 8275/1 prot., dated 27.03.2017 of the mayor of Tirana, Erjon Veliaj, has responded to the general secretary of the Ministry of Environment, the citizen Alqi Bllako, informing him that the Municipality of Tirana agrees in principle with regard to the role of her, referring to the feasibility study presented by the Ministry of Environment regarding the concession procedure for Tirana. With letter no. 13118/9 prot., dated 06.04.2017 Minister of Finance Arben Ahmetaj addresses the Minister of Environment regarding the latter's request for approval referring to Tirana's concession procedure stating that they have no comments as long as the financier and main beneficiary of the project is the Municipality of Tirana.

The company AED Distribution Llc administered 8 (eight) sales tax invoices for the period 14.04.2017 to 17.03.2018, but also the diary of the supplier where it appears that the company AED Distribution Llc in the period 14.04.2017 to 03.05.2018 he paid to the company ITS Llc the amount of 530 021 133.39 ALL.

#### VII.VI. 1) April 2017 trip

##### Booking and payments:

On 19.04.2017 at 16.49, citizen Mirel Mërtiri forwarded an email to citizen Klodian Zoto, with the title "Your updated booking at Park Hyatt Milano" with the address Via Tomasso Grossi 1, Milan City Centre, Milan 20121, Italy, this booking was made from the email address mirelmertiri@gmail.com with guest name Erjola Hoxha, 20.04.2017 to 22.04.2017, with booking number 1033204834 and Pin

On 21.04.2017, an email was sent to Klodian Zoto from the email address of Park Hyatt Milano with the content: "Dear Ms. Erjola. Thank you for choosing Park Hyatt during your previous stay in Milan. Please find attached the invoice for your stay ... Attached is an invoice in the name of the guest Pranvera Karapici, with address Klodian Zoto, with period of stay 20.04.2017-21.04.2017 with a total price of 2,237 euros, room 312.

##### Data from order letter:

By the request for legal assistance addressed to the judicial authorities of the Republic of Italy no. L100, dated 27.02.2023, requested details regarding the booking at Park Hyatt, Milan, for the period 20.04.2017 to 22.04.2017.

From the response of the Italian judicial authorities, it appears that, for the period 20.04.2017 to 22.04.2017, the person Erjola Hoxha stayed in the hotel in room no. 412. At the same time, it turns out that citizen Pranvera Karapici stayed in room 312. The account of their stay for both reservations (41314158 and 41314156) turns out to have been paid by debit card no. 4454160000003322 in the name of Klodian Zoto with "Credit Card Authorization Form"

At the time of her stay, the citizen Erjola Hoxha left a deposit of 500 Euros, of which 60 Euros were used to pay for the bar, garage and area C, while the rest was returned to her.

A copy of booking no. 1033204834 made on the Booking.com platform, in which it is noted that it was made by the citizen Mirel Mërtiri.

The hotel has made available a copy of the card authorization form in which the name of the Erjola Hoxha event is defined, confirmation reservations no. 41314158 and 41314156, arrival date 20.04.2017, contact number 0682000456, email klodianzoto@yahoo.com, amount 4564 Euro, card no. 4454160000003322, validity date 03/20 signed by Klodian Zoto.

Copy of booking on Booking.com for two rooms in the name of Erjola Hoxha in the total amount.

Copies of registration sheets for room 312 in the name of Pranvera Karapici for 2 nights and in the name of Erjola Hoxha for room 412 for 2 nights.

Data from bank accounts:

From the examination of the data of the actions of the cards and accounts in the name of the citizen Klodian Zoto made available by Intesa Sanpaolo Bank with the letter no. 23/22817/1 dated 05.06.2023, in which it results that with card no. 4454160000003322, it turns out that: On 19.04.2017, a card operation was carried out for the realization of the transaction at the merchant "PARK HYATT MILAN", in the amount of 1,111 Euros.

On 19.04.2017, a card transaction was carried out for the transaction at the "PARK HYATT MILAN" merchant, in the amount of 1,111 Euros

On 20.04.2017, a card operation was performed for the transaction at "PARK HYATT MILAN", in the amount of 2,232 Euros

On 20.04.2017, a card transaction was carried out for the transaction at the "PARK HYATT MILAN" merchant, in the amount of 2,242 Euros (not approved)

On 21.04.2017, a card transaction was carried out for the transaction at the "PARK HYATT MILAN" dealer, in the amount of 1,121 Euro (not approved) On 04.21.2017, a card operation was carried out for the transaction at the "PARK HYATT MILAN" merchant, in the amount of 1,121 Euros (not approved)

Data from the TIMS system:

From the data of the TIMS system, it is established that, on 19.04.2017, at 11:06, the citizen Arben Ahmetaj had an exit via Rinas airport with the airline AL ITALIA - AZ 510/507 ROME, while the citizen Erjola Hoxha on 20.04.2017, at 05:48, there is an exit via Rinas airport with the airline BLU PANORAMA Bologna 3228-3229. Both of these citizens, that is, citizens Erjola Hoxha and Arben Ahmetaj, turned out to have returned on 23.04.2017, at 10.49 and 10.50 together, via Rinas airport with the airline BLU PANORAMA-Venezia 3223-3222.



Moreover, it is established that the citizen Pranvera Besnik Karapici left on 20.04.2017 at 05.49 together with the citizen Erjola Hoxha, with the flight line Blu Panorama - Milan 3220-3221 and returned on 23.04.2017 at 10.49 with Blu Panorama - Venice. 3223-3222 together with Arbeni and Erjola.

#### Declaration of the citizen Pranvera Karapici

On 03.07.2023, citizen Pranvera Karapici stated that she remembers staying in the above-mentioned hotel. She traveled with Erjola and then Arben joined them in Milan. There were two rooms in this hotel. Arben and Erjola stayed in one room, while Pranvera had her own room and stayed alone. They stayed in Milan until 23.04.2017, but she does not remember where they stayed except for the aforementioned hotel. Regarding the payments made for this trip, Pranvera did not pay anything as she was invited by Erjola. It is not known who paid. Moreover, she clarifies that as far as she remembers, when they met with Arben outside Albania, he did not travel with Erjola and Pranvera, while in most cases the three of them returned together. She explains that sometimes when they were at the hotel, Arben went down with or without Erjole and he may have met someone, but he doesn't know more than that because she didn't see anything himself. Erjola kept secret her relationship with Arben.

#### VII. VI. 2) July 2017 trip

##### Events that occurred from May 2017 to July 2017

By the loan contract no. 3003 repertory no. 906 collection, dated 02.05.2017, the company Integrated Technology Services Llc (ITS) represented by Klodian Zoto, gives to the borrower Besmir Prifti, without interest, the amount of 150,000 euros for a period of 5 years. This amount of money will be used to pay off the sale price of the apartment and the garage that will be sold by the citizen Albina Mançka.

On 05.05.2017 by the contract no. 3203 repertory no. 957 collection, the citizen Albina Mançka transfers the property rights of an apartment 1, the fifth floor with an area of 178.68 m<sup>2</sup>, of which 11.3 m<sup>2</sup> is a common area and a garage on the left, with an area of 21 m<sup>2</sup>, to the citizens Besmir Prifti in the building where they invested together with Sharon.

By the the email dated 10.05.2017, the citizen Sevi Zani sends the cc to the citizen Hans Wallage and other foreigners and among others the citizen Klodian Zoto, informing them that the competitive procedure for Tirana has been announced and below they will find the documentation of the company IE BV that must be completed for the Tirana tender. It is established that the standard documents of the competitive procedure for the construction of the landfill, the incinerator and the rehabilitation of the existing landfill of Tirana have been sent in English.

In May 2017, the company Integrated Energy B.V. turns out to have prepared the business plan "Concession for the construction of the landfill, the incinerator and the rehabilitation of the existing storage sites in Tirana, the feasibility study by the company Integrated Energy B.V. prepared by Arcadis and De Mare srl". According to this, the planned investment act for the construction of ZTMT amounts to 128,248,330 euros. In May 2017, the Prosecutor's Office at the Court of First Instance of Elbasan registered two criminal proceedings, specifically the one with no. 870 and 886 of 2016 regarding the activity of the companies of citizens Klodian Zoto and Mirel Mertiri and regarding the winning of concessions by these companies.

On 01.06.2017, the account no. 40000435104 to Intesa Sanpaolo on behalf of Albina & Arben it is credited with 30,000 Euros, with the description "First installment of contract no. 3203

collection no. 957 repertory date 05.05.2017", the citizen Besmir Prifti pays for the purchase of equipment in the building invested with Sheron.

By the letter No. 133 Prot., dated 08.06.2017, the ITS Shpk Company has addressed a request to the Ministry of Environment for unlocking the value of 5% of the works guarantee for the contract with No. 2414/1 dated 18.04.2016. The Ministry of Environment, by letter No. 4766 Prot., dated 16.06.2017, requested the Treasury Directorate to unlock the value of 5% of the works guarantee for the contract with No. 2414/1 prot dated 18.04.2016, regarding the facility "Cleaning plant of the mouth of the Shkumbin River and requalification of the Vile Bashtovë Rrogozhine coastline".

On 12.06.2017, the competitive concession procedure was held for Tirana, in which economic operators participated with the relevant offers: "Integrated Energy B.V." company. Value 128 248 330 (one hundred twenty-eight million two hundred forty-eight thousand three hundred and thirty) Euro without VAT, or 17,139,106,821 (seventeen billion one hundred thirty nine million one hundred six thousand eight hundred and twenty a) ALL excluding VAT

On 16.06.2017, at 11.23, the citizen Elvis Marku, from the address e.marku@amanetci.al, sends an email to citizen Klodian Zoto with the title "Draft contract", where he submits: "Hello Mr. Zoto. According to the telephone conversation, I am sending draft contract with the specifications of the property as well as the agreed price and form of payment. The part with the data of the person who will be the customer is missing. We are waiting." Attached is a draft contract for the ordering of a villa located in Hamallaj (more precisely referred to below), but incomplete with rep no., no. col date, name of the notary and name of the customer. On 16.06.2017 at 11.35 Klodian Zoto forwards an email to citizen Mirel Mërtiri with the title "I: Draft contract" with the content: "give it to my bro, and tell me about the data if it is ok". Attached is the email dated 16.06.2017 at 11.23 of the citizen Elvis Marku with which the incomplete draft contract as above was concluded. On 16.06.2017 at 11.54. Denisa Tollkuçi sent to the citizen Klodian Zoto an email entitled "Draft contract with data" where the same draft contract is already attached, but where citizen Klodian Zoto is listed as the customer. On 16.06.2017, the citizen Klodian Zoto forwarded to the citizen Elvis Marku an email entitled "Draft contract" with the content: "Hello, find below the completed contract as well as the ID, if you need anything else, tell me how and when it should be ready for signature as help me if it is possible Klodian Zoto". Attached is the email of the citizen Elvis Marku dated 16.06.2017 at 11:23. Attached is the identity card of the citizen Klodian Zoto, the draft business contract but with the customer Klodian Zoto.

On 20.06.2017 at 12.11, the citizen Favjola Stermasi from the email address fstemasi@manetti.al wrote to Klodian Zoto an email at the address Klodianzoto@yahoo.com entitled "Notices "Vala Mar Residences" showing the progress of the works and asking him to make a selection of materials On 20.06.2017 at 12.12 the citizen Klodian Zoto forwards the above email to the citizen Mirel Mërtiri.

### Booking and payments

On 13.07.2017, to the email address of the citizen Klodian Zoto, (klodianzoto-host.com) it turns out that an email was sent from JW Marriot Bucharest Hotel (customer service a booking.com) showing a reservation on booking.com with a confirmation number 1908471863 and PIN Code 1086. From the content of this document, it appears that citizen Klodian Zoto has confirmed the reservation made at JW Marriot Bucharest Hotel for the date 13.07.2017 to 16.07.2017, for three rooms. In room 1 "Camera Grand", the name of the guest is Mirel Mërtiri, the number of guests is 2 adults and one child. Room no. 2 "Camera Matrimoniale Deluxe" the name of the guest is Arben Ahmetaj, the number of guests 2 adults and a child. Room 3 "Camera

Matrimoniale Deluxe, the name of the guest is Mirel Mërtiri, the number of guests is 2 adults and a child.

Data of the rogatory:

By the letter no. 907/3 prot date 04.05.2023 of the Ministry of Justice, we have forwarded the response of the Romanian justice authorities in response to the rogatory forwarded by us with no. L 103 dated 02.03.2023. In the reply to letter no. 2/20470 dated 04.04.2023, the response of the Representative of the Association of Hotel Companies Grand SRL has been sent. specifically, Cristian Decu, Prevention Manager, at JW Marriot Hotel Bucharest, who clarifies that the reservation for the hotel with confirmation number 1908471863 with PIN code 1086 was made through the Booking.com platform to which the hotel has no access and no knowledge for the information provided at the time of making the reservation."

In connection with this reservation, in the hotel management system, the persons Arben Ahmetaj, room 275, Mirel Mërtiri, room 316 and Leonard Mene, room 277, appear as being accommodated for the period 13.07.2017 - 16.07.2017.

From the verification of the financial situations, it appears that the stays for these 3 people were made with cash from another visitor, named Artan Gjokaj, room no. 739.

Regarding these reservations, copies of invoices have been made available as follows:

Invoice no. SCHG 12908 dated 16.07.2017, which includes room 275 for Arben Ahmetaj with a value of 2,621 Lei (local money), room 277 for Leonard Mene with a value of 858 Lei, room 316 for Mirel Mërtiri with a value of 2,889 Lei, room 518 for Leonard Mene in the value of 1,452 lei, room 739 for Artan Gjokaj in the value of 2,178 lei. This bill has a total value of 9,998 Lei.

Invoice no. SCHG 12907 dated 16.07.2017, which includes room 316 for Mirel Mërtiri 0 Lei and room 739 for Artan Gjokaj in the value of 1,672 Lei. This invoice in total is 1,672 Lei.

Both invoices together cost 11,670 Lei or, converted to Euros, 2,534 Euros

TIMS system data:

On 13.07.2017, at 14.21. 14:22, citizens Arben Ahmetaj, Mirel Mërtiri and Artan Gjokaj travel with the same car, specifically with the vehicle with license plate AA 908 PY, leaving the territory of the Republic of Albania, through the border crossing point Kapshticë, while at the wheel in the position the driver was citizen Mirel Mërtiri. The vehicle with license plate AA908PY, in this period is owned by the legal entity LANDESLEASE (but it is evident that with the authorization no. 228 Prot date 08.03.2017 citizen Dritan Bilaj, born 1983. He was given permission to change the license plate).

VII.VI. 3) September 2017 trip

Events that occurred in the period August September 2017:

The company Integrated Energy BV SPV Llc was established on 30.08.2017 and registered on 31.08.2017, with the object of the activity construction, administration, operation and transfer of the waste treatment plant in Tirana and the production of energy for the contracting authority... originally with the address Dervish Hima Street , entry no. 1, app. 71/1, with the sole partner of the Dutch company Integrated Energy B.V.

During the month of August, after the announcement of the winner of the IEBV SPV company for the Tirana procedure, the draft concession contract was discussed and the latter was concluded.

Citizen Besmir Prifti, in account no. 40000435104 to Intesa Sanpaolo in the name of Albina & Arben for the account of the contract he signed for the purchase of apartments in the building invested with Sheron, on 01.06.2017, the amount of 30,000 Euros, with the description "First installment of contract no. 3203 col No. 957 rep date 05.05.2017".

The company "Albiek Energy" Llc received payments from the Ministry of Environment in its account at Credins Bank, for the period 31.08.2015 to 07.09.2017 in the total amount of 1,425,438,380 ALL.

On a conversation identified on 06.09.2017, where from the telephone number 068 20 00 456 that is used by the citizen Klodian Zoto, the citizen Mirel Mërtiri speaks with the person identified as Goni, by the data so far is identified as the citizen Agron Ceka, trusted man and driver of the family of the citizen Arben Ahmetaj. On this very date, the citizen Mirel Mërtiri, self-introduced as Klodi, asks the citizen Agron Ceka to tell to *BRO* that he doesn't have his phone because it was broken, maybe he would call him and he doesn't know where to contact him since he can't pick it up.

Also referring to the transcriptions of the telephone recordings, it appears that the citizens Mirel Mertiri and Klodian Zoto have become aware of the criminal proceedings registered by the Prosecutor's Office at the Court of First Instance of Elbasan, after learning in the meantime about the seizure decided by this prosecutor's office according to the conversation of the date 08.09.2017. Precisely on this date, it is ascertained from the telephone interceptions during the communication that the citizen Klodian Zoto makes with telephone number 069 41 12 209, he tells him that he is at Sky together with Fratello and the person answers to say thank you to the boss. On this date, the citizen Klodian Zoto communicates with the citizen Mirton Lika, asking them to turn off the cameras on their floor for an hour, and Mirton then informs them that the tapes on the 13th floor will be removed for 5 minutes until tomorrow morning.

By the DCM no. 503 dated 13.09.2017 "For determining the field of state responsibility of the Ministry of Finance and Economy" it was decided, among other things, to repeal the DCM no. 841 dated 27.09.2013 "On determining the scope of state responsibility of the Ministry of Finance" and VKM no. 835 dated 18.09.2013 "For defining the field of state responsibility of the Ministry of Economic Development, Trade and Entrepreneurship.

The citizen Besmir Prifti, in account no. 40000435104 to Intesa Sanpaolo in the name of Albina & Arben for the account of the contract he concluded for the purchase of apartments in the building invested with Sheron, dated 15.09.2017, credited with 50,000 Euro with the description "Transfer of the second partial installment of contract no. 3203 collection no. 957 repertory, dated 05.05.2017".

On 21.09.2017 at 09.28 Florian Pustina wrote to the address: florian.pustina@tashkopustina.com: Klodi, Flonia Pls. Check.

On 21.09.2017, Klodian Zoto forwards an email to Alqi Bllako with the title "Decision of the City Council", Attached is the decision of the Tirana City Council, chaired by Aldrin Dalipi, draft no. 8, dated 2017, where it is submitted that with the proposal of the Ministry of Environment, Municipal Council Decided: To approve the commitments of the Municipality of Tirana in accordance with Annex IX of the concession contract dated 31.08.2017, between the Ministry of the Environment and the concession company Energy Integrated BV SPV Llc with object "For construction of landfill, incinerator and rehabilitation of existing Tirana landfills and electricity production and in general to give the consent of Tirana Municipality as one of the local units of Tirana District, beneficiary of the project....

By the letter no. 34891/1 prot., dated 06.10.2017, of the Mayor of Tirana Erion Veliaj, a reply to letter no. 13143 dated 26.09.2017 requesting information on the progress of the concession contracts.

Data from order letter:

With the request for legal assistance addressed to the judicial authorities of the Republic of Italy no. L100 date 27.02.2023 details have been requested regarding the bookers at the "Principe di Savoia" Hotel. From the response of the Italian judicial authorities, it appears that citizen Erjola Hoxha stayed in this hotel from 18.09.2017 to 20.09.2017 (room under her care as the main traveler) together with the citizen Arben Ahmetaj. From the printed search data in the hotel's electronic system, it appears that citizen Erjola Hoxha checked out on 20.09.2017.

Bank details:

From the examination of the data of card and account operations in the name of the citizen Klodian Zoto, made available by Intesa Sanpaolo Bank by the letter no. 23/22817/1 dated 05.06.2023, it turns out that with card no. 445416000003322, the following actions were performed: On 18.09.2017, a card action was performed to complete the transaction at the merchant "HOTEL PRICIPE DI SAVO MILANO", in the amount of 100 Euros.

Data from the TIMS system:

From the data of the TIMS system, it appears that on 17.09.2017, at 05:34, the citizen Erjola Hoxha left the territory of the Republic of Albania on the airline Blue Panorama - Milan 3220-3221 from the border crossing point Rinas and returned on 20.09.2017 at 18.22 with the airline ALITALIA-AZS10/507 Rome from Rinas.

On 18.09.2017 at 10:54', the citizen Arben Ahmetaj left the territory of the Republic of Albania with the ALITALIA AZS10/507 Rome flight from the border crossing point Rinas and returned on 20.09.2017 at 11.14' with the same line as of the citizen Erjola Hoxha.

VII.VII. Year 2018:

Events from October 2017 to July 2018:

With letter no. 34891/1 prot., dated 06.10.2017 of the Mayor of Tirana Erion Veliaj, a reply to the letter no. 13143 dated 26.09.2017 requesting information on the progress of concession contracts.

The National Council of the Territory, with decision no. 15 dated 16.10.2017, at the proposal of the concessionaire company, decided to approve the construction permit for the object: "Construction and administration of the urban waste treatment implant of Fier district and energy production", located in Fier Municipality.

Citizen Erton Kaleshi, turns out to have founded together with citizen Stela Gugallja on 23.10.2017 the company "Consulting SE Partners" Llc with the same address as the other societies of Mërtiri and Zoto citizens on "Ibrahim Rugova" street, "Sky Tower". Floor 11, Office 11/2. This citizen has stayed in this company until 30.01.2019, to pass afterwards

By the normative act of the Council of Ministers no. 3, dated 06.11.2017 "For some amendments and additions to Law No. 130/2016 "On the Budget of 2017" as amended, published in Official Journal No. 194 dated 07.11.2017 has determined the planned and following funds to was allocated/opened for the Fier Incinerator concessionaire in the amount of ALL 163,382,960.

By the letter no. 13143/4 dated 13.11.2017 the Minister of Finance Arben Ahmetaj has addressed the Municipality of Tirana with the subject "Regarding the concession contract for the construction of the landfill, the incinerator and the rehabilitation of the existing landfills in Tirana" where he requests clarification from the Municipality of Tirana, why in the information sent results that a part of the payments for the years 2018-2019-2020 must be paid by the Ministry of Environment, while the concession contract does not result in any financial commitment on behalf of this ministry.

By the letter no. 1648/46, dated 21.11.2017, in support of the MIE's letter, based on the detailed table of investment designs presented to the PM, for the approval of the Normative Act, the investment funds for "For the incinerator of Elbasan, respectively for the code of the project: Code M260326-reduction of funds - 47 857 489 ALL (reduction of funds left unused by the MoM). Code M064078-additional funds +210 627 713 ALL.

Also, it turns out that on 22.11.2017 at 4:15 p.m., the citizen Alma Shehu sent an email to the citizen Alda Klosi with the title "Incinerator of Fieri memo" attached to which is a memo dated 22.11.2017 "On the concession project "Construction of landfill, incinerator and the rehabilitation of the existing Fier landfills" where the identified problems of the concession procedure of Fier are described together.

By the act no. 145/19 prot dated 22.11.2017 the company Mane TCI has sent a notice to the citizen Klodian Zoto informing him that in implementation of the business contract he has concluded with the company Mane TCI in the Valamar Residence complex in Hamallaj Durres, the works subject to the contract have completed.

The supervision group of the concession contract of Elbasan, with a memo dated 30.11.2017, has informed the General Secretary and the Minister of MIE, that MIE in the capacity of CA will continue with the disbursements of the remaining value, according to the conditions defined in the concession contract referred to work situations and the approval act. Attached to the information, concession contract, payment order, final situation, approval act of the facility.

On 18.01.2018, a contract was signed between the company "Integrated Technology Waste Treatment Fier" and the company "Icaria SRL". for engineering services and the company "Icaria SRL" would carry out the propaedeutic (preliminary) and executive design related to the construction of the thermovalorizer plant of assimilated urban solid waste with electricity production in Fier (Albania). The amount of this contract is 640,000 Euros for the engineering design and 20,000 Euros for the supervision and control of the plant assembly works. Taking into account the contract with the foreign entity "Energy Recuperator", it turns out that 2 different companies were paid for the same facility.

The Citizen Besmir Prifti, makes the payment of the third installment in account no. 40000435104 to Intesa Sanpaolo on behalf of Albina & Arben for the house bought from the citizen Albina Mançka in the building invested with Sheron, specifically on 19.01.2018, credited with 50,000 Euro, with the description " Transfer according to contract No. 3203 collection No. 957 repertory dated 05.05.2017".

By the amendment of the loan contract with no. 201 repertory no. 136 collection dated 23.01.2018 Integrated Technology Services Llc represented by the administrator Klodian Zoto, and Besmir Prifti, change the term of the loan contract for the money used for the house that Besmir bought from the citizen Albina Mançka in the building invested with Sheron, from 5 years to 25 years, being set as a condition that if the loan is not repaid, the property will be transferred to the ITS company.

By order no. 146 dated 31.01.2018 of the Minister of MIE "For making payments pursuant to the Elbasan concession contract." monthly installments have been determined, namely installment no. 37 to installment no. 48 referring to the object of the contract and the value of the installments of annex B and VKM no. 907 dated 17.12.2014. In 2018, situational works performed in 2016-2017 were invoiced and tax invoices were issued and liquidated in 2018.

The National Council of the Territory has granted construction permit No. 37/3, dated 05.02.2018, developers "Integrated Technology Waste Treatment Fier" Llc, for the object "Construction and administration of the urban waste treatment plant of Fier district and energy production, Fier Municipality", with a term of 20 months, according to decision no. 15, dated 16.10.2017 of the National Council of the Territory.

By the letter no. 8 prot, dated 09.02.2018, of the supervisory company of the works "Ave Consulting" Llc, the Ministry of Infrastructure and Energy, the Municipality of Fier and the Local Police Directorate of Fier have been notified of the start of the works on 06.02.2018 and their completion on 06.10.2019, as well as the supervisor of the works is the citizen Arben Dervishaj, regarding the Fier incinerator.

By the letter no. 19433/201 dated 09.02.2018 "Details of the budget for the investments of 2018-2020 are sent" from the Ministry of Finance, the details of the funds for capital expenditures according to the programs for the years 2018-2020 have been made. For the "Urban waste management" program, funds with internal financing are planned for Project Code M064078 "Incinerator of Elbasan" and the internal financing funds are detailed respectively in the values: Budget 2018 in the amount of ALL 661 500 000; The 2019 budget in the amount of 662,500,000 lek; The 2020 budget in the amount of ALL 661,500,000.

By the contract no. 499 repertory no. 403 collection dated 09.02.2018 the citizens Besmir Prifti and Albina Mançka revoke the contract of sale of the apartment in the building invested with Sheron.

According to the documents that, after the revocation of the contract, the citizen Albina Mançka pays back to the citizen Besmir Prifti, the amount paid specifically by transfers on 21.02.2018, 26.02.2018 and 30.02.2018 in the amounts of 35,000 Euros, 40,000 Euros and 55,000 Euros respectively.

Meanwhile, with the email dated 13.02.2018, at 15.58, from the address info@valamar.com.al, an email entitled "Administrative regulations Vala Mar" is sent to the address Info Vala Mar (email found on Klodian Zoto's computer). Attached is an undated document entitled: New Born: Hamallaj, Facility "Nee Born Hamallaj Maintenance Services Administration Rules".

On 19.02.2018, with no. 155 rap no. 82 col dated 19.02.2018, the entrepreneur Mane TCI connects with the citizen Klodian Zoton, revocation of the business contract with no. 1770 rap no. 1044 col dated 16.05.2017, regarding the villa in Hamallaj

By appendix no. 1 with no. 154 repertory, no. 81 collection dated 19.02.2018, an agreement is concluded between Gerian Kuka as the owner of the land and Green Coast Society Llc as investor/party 2 as well as the company Mane TCI as party 3, where they agree that in the framework of the entrepreneurship contract no. 222 repertory no. 83 collection dated 24.02.2014 (Gerian for a land that he made available for construction), will also receive as part of the previous investment agreement of 2014 the Villa located in Hamallaj, owned by the citizen Klodian Zoto .

The parent of the citizen Erjola Hoxha, specifically the citizen Teuta Hoxha, bought according to the business contract no. 1677 rap no. 577 col dated 11.04.2018, related to the StarTek

company (subcontracted in 2014 by Mane TCL for the construction of the NEW Born Complex in Hamallaj) an apartment in the New Born complex, in the building type A.2. The sale price has been agreed to be 45,000 euros. On 18.04.2018, the amount of 25,000 euros was paid to Startek shpk.

By a memo dated 23.04.2018, the Department of Concession Procedures at the Ministry of Finance addresses the citizen Alda Klosi, director, informing her about the provisions in the concession contract for Tirana.

On 30.04.2018, it was discussed between the citizens Klodian Zoto, Stela Gugallja, Denisa Tollkuçi, Arjola Kodra about the contract between the IEBV SPV company and the DGA company (owned by the citizen Andi Boni) for the performance of works such as street lighting etc. in the Sharre Landfill and it is signed hereafter.

By the letter no. 6993 prot., date 02.05.2018, the Minister of Infrastructure and Energy Damian Gjijnuri forwards to the Ministry of Finance and Economy and the Ministry of Justice a draft decision "On the approval of the forecast of financing necessary to fulfill the contractual obligations in the concession contract" No. 6021 ref No. 2894 dated 31.08.2017 "For construction of landfill, incinerator and rehabilitation of existing landfills in Tirana and electricity production, Tirana waste treatment area (ZTMT)" together with the explanatory report.

By the Decision of the assembly of the sole partner Sokol Meqemeja, of the company "Frigo Food" Shpk with tax number "J91501001C", dated 05.05.2018, the granting of a loan to the citizen Sonila Goxha in the amount of 140,000 Euros was approved. The citizen Sonila Goxhaj turns out to have two children from the relationship she has with the citizen Sokol Meqemeja. By the loan contract, with No. repertory 2279 and No. collection 738, dated 28.05.2018, signed before the notary Fatmir Laçej, between the parties Sonila Goxha and Fatjon Xhaferraj as administrator of the company "Frigo Food" Shpk, it turns out that the latter lends the citizen Sonila the amount of 140,000 euros.

The citizen Gerian Kuka is a partner in the company AED Distribution Llc In fact, the investigation resulted in commercial relations of the company AED Distribution Llc with the company Integrated Technology Service Llc Thus near the company AED Distribution Llc, were administered 8 (eight) sales tax invoices for the period 14.04.2017 to 17.03.2018, but also the diary of the supplier where it appears that the company Integrated Technology Service Llc in the period 14.04.2017 to 03.05.2018 he paid to the company AED Distribution Llc the amount of 530 021 133.39 ALL.

As Minister of Finance, the citizen Arben Ahmetaj, with letter no. 8619/1 prot dated 07.05.2018 addressed to MIE, expressed agreement in principle with regard to the draft decision "For the approval of the forecast of the necessary financing for the fulfillment of the contractual obligations in the concession contract no. 6021 ref no. 2894 dated 31.08.2017 "For the construction of the landfill, the incinerator and rehabilitation of the existing landfills in Tirana and the production of electricity, the Tirana waste treatment area (ZTMT)", but requesting reformulation of some points,

A document created on 08.05.2018, modified for the last time on 08.05.2018, authored by Etleva Kondi and last author Anjeza Kalanxhi, is found on the computer of the citizen Klodian Zoto, a document is found: Decision of the Council of Ministers Project of the year 2015 but without number and date "For the approval of the forecast of the funding necessary to fulfill the contractual obligations in the concession contract no. 6021 rep no. 2894 col date 31.08.2017 "For the construction of the landfill, the incinerator and the rehabilitation of the existing storage sites in Tirana and Electricity Production, Tirana Waste Treatment Area (ZTMT)", where at the



proposal of the Minister of Infrastructure and Energy, the Council of Ministers decided: Approval of the financial forecast in favor of Municipalities/Local Government Units, for the fulfillment of obligations contractors specified in the concession contract No. 6021 rep No. 2894 col date 31.08.2017... On the computer of the citizen Klodian Zoto was found a document compiled on 21.05.2018 with the author Ilirjana Nano and the last author Lediana Karalliu with the title " Accompanying relation template.doc" where attached is the relation for the project decision "For the improvement of measures for the costs of integrated waste management". In the content of this report, it is said that a draft decision has been proposed, the objective of which is to enable and guide local government units in the correct preparation of waste management costs, as well as to address municipalities on the form and manner of budgeting, which to be more controlled, ensuring transparency for the citizens and the way waste fees are calculated. The Ministers Arben Ahmetaj and Blendi Klosi appear as proponents.

By the DCM no. 320 dated 31.05.2018, with the proposal of the Minister of Infrastructure and Energy, the Council of Ministers has decided: The use of the 2018 budget funds for MIE in the urban waste management program, for financing the local government units of the Tirana district/Municipality Tirana for fulfilling the obligations arising from the concession contract no. 6021 repertory no. 2894 collection dated 31.08.2017.

By order expenditure no. 557 dated 02.07.2018 and Service Order no. 682 dated 31.07.2018 of MIE regarding the concession procedure of Elbasan, invoice with serial no. 19846620 dated 11.06.2018 and this invoice dated 07.09.2018. With the Treasury Service Order referring to the 2018 invoices, the amount of VAT of 65,625 euros for the VAT invoiced by the concessionaire in 2018 was paid for each month.

By the enterprise contract no. 1601 repertory, no. 373 collection, dated 03.07.2018 before the notary Donika Gjini, where the entrepreneur company "Sheron shpk" is a party represented by Mimoza Shena, the citizen Albina Mançka sells to the citizen Sonila Goxha, the apartment located on the fifth floor with an area of 178.68 m2. of which 11.3 m2 is a common property and a garage on the left with a property of 21 m2 in the amount of 140,000 euros (apartment for which the contract was originally signed with the citizen Besmir Prifti). Payment will be made at the time of signing the contract via bank transfer. On 11.07.2018 account no. 40000435104 to Intesa Sanpaolo in the name of Albina & Arben, credited with 140,000 Euros by transfer from the account AL42202110370000004302533282 Sonila with the description "Transfer according to order contract no. 1601 rep no. 373 col".

#### VII.VII. I) The trip of the month of July 2018

Data from the TIMS system:

On 10.07.2018, the citizens Arben Ahmetaj and Artan Gjokaj leave the territory of the Republic of Albania through the Kakajijë Border Crossing Point at 11.34 a.m. driving the vehicle with license plate AA 534 PP and on 11.07.2018 they return with the same vehicle, to the 14.19 from the same PKK only citizen Artan Gjokaj.

#### VII.VII. 2) July 2018 trip

On 10.07.2018, citizens Arben Ahmetaj and Artan Gjokaj leave the territory of the Republic of Albania through the Kakajijë Border Crossing Point at 11.34, driving a vehicle with license plate AA 534 PP, and on 11.07.2018 only the citizen Artan Gjokaj returns with the same vehicle, at 14.19 from the same Border Crossing Point.

On 28.07.2018, from the Kakavijë Border Crossing Point, the citizen Enis Hoxha also left with by the car with the license plate AA 650 SO at around 10.09 and returned on 08.08.2018 with

the same car, but the citizens Erjola Hoxha, Eljona Hoxha, and his children Anna and Enel Hoxha, around 17.07-17.08.

## VII.VIII. Year 2019

Events that took place from August 2018 to April 2019

By the enterprise contract no. 3100 repertory, no. 1660 collection dated 16.08.2018, between the company Green Coast sh.p.k. and Inerte Ekspres sh.p.k. represented by the citizen Mond Bega, with the object of construction of villas with the following description: individual villa no. 72 with a total size of 177.1 m<sup>2</sup> and a plot size of 484.7 m<sup>2</sup> as well as individual villas no. 73 with a total size of 177.1 m<sup>2</sup> and a plot size of 482.7 m<sup>2</sup>, against the price: Villa no. 72 with a value of 381,791 euros and Villa number 73 has a price of 381,531 euros. Total price of 763 322 euros.

By the letter dated 24.08.2018, it results that the company ITWT Fier sh.p.k. informs that on 22.08.2017 he registered the decision to change the administrator, leaving the citizen Arenc Myrtezani and appointing the new administrator Loran Dusha. From the analysis of the sales books declared to the tax authority by the entity F.P Consulting with the tax number K61622004R, it turns out that there is only one main client, the company Integrated Technology Services with the tax number L02302032C, with founder the citizen Klodian Zoto. He declared sales in the period 31.03.2015 to 27.11.2018 in the total amount of 3,381,468 ALL, out of which 2,866,158 ALL only for the company Integrated Technology Services sh.p.k. for the period 28.01.2016 to 27.11.2018.

In August 2018, the citizen Andi Boni is looking for a house for rent.

Also the company Integrated Energy BV SPV dated 05.09.2018 according to invoice no. serial number 57563895 has declared purchase from the company DGA sh.p.k. (with partner Andi Boni) in the amount of ALL 1,416,900.

The company Integrated Technology Services sh.p.k. on 21.09.2018, by the decision of the sole partner, a dividend in the amount of 15,000,000 ALL was distributed from the retained earnings transferred to the Investment Reserve item. On 08.10.2018, the Acrem company continues to maintain contact with citizen Klodian Zoto regarding the villa in Hamallaj.

By the physical delivery form dated 13.11.2018 held in Hamallaj, related to the Vala Mar Residences project, the citizen Blerti Kroi, on account of the business contract no. 154 repertory no. 81 collection dated 19.02.2018 between Gerian Kuka and Mane TCI takes over Villa no. 22 with a plot of 221 m<sup>2</sup>, commissioned by citizen Erjola Hoxha. On 15.11.2018 at 2:11 p.m., the citizen Arben left Rinas airport with Austria Airlines -OS 847/848 Viena, and on this date at 2:33 p.m., the citizen Mond Bega also left with the same flight.

On 06.12.2018 at 2:18 p.m., citizen Arben leaves Rinas airport with Austria Airlines OS 847/848 Viena, and on this date and at the same time, citizen Mond Bega also leaves. From the documents reviewed by the company Acrem sh.p.k. it turns out that in relation to the administration maintenance service, on 18.01.2019 citizen Blerti Kroi was billed by this company for the villa in Hamallaj and in February 2019 citizen Gerian Kuka was billed.

For the repayment of Andi Boni's loan, the citizen Helidon Begaj also received a loan on 16.02.2019 with the First Lender Banka e Investmentme Albania with the purpose of granting the loan in the amount of 215,000 Euros, with the aim of "To completely close the borrower's obligations near the American Investment Bank (formerly NBG), derived from the mortgage loan as well as for the construction of a 2-story villa", with a monthly installment of 733.07

Euro per month, which will be sold in two installments: The first installment of 100,000 Euro will be used to close the customer's liability with ABI Bank.

The citizen Erton Kaleshi, partner with the citizen Stela Gugallja, in the company "Consulting SE Partners" tax number L72206029G dated 30.01.2019, sells the quotas in favor of the buyer Julia Demneri (economist in the company "Integrated Technology Services") and leaves his position as administrator. During the investigations, a document named "adm resort fee invoicing database 2023" was administered in excel format, created by the author Eglantina Perinaska, date d12.03.2019 at 11.42, where the last save was made on 24.02.2023 at 12.10. The last print was made on 27.11.2019 at 10.18. From the review of this document in excel format, it is found that the expected values to be collected by month for the year 2023 are presented. In the Big Individual Villa unit with unit no. 73 (Green Coast) the name of the client Albina Mançka is registered. monthly fees for the period January-December 2023 with a monthly value of ALL 13,001 in a total value of ALL 156,009.

#### VII.VIII. 1) March 2019 trip

TIMS system data:

The citizen Arben Ahmetaj, on 29.03.2019, at 08:29, left Rinas airport with the Turkish Airlines flight - TK 1073/1074 Istanbul and has an entry date of 04.01.2019, at 08:40 at Rinas airport with same line Turkish Airlines - TK 1073/1074 Istanbul. Citizen Gerian Kuka on 29.03.2019, at 07:34, left the Rinas airport with the Turkish Airlines-TK 1073/1074 Istanbul route and has an entry date of 04.01.2019, at 09:00 at the Rinas airport with the same Turkish Airlines line-TK 1073/1074 Istanbul.

#### VII.VIII. 2) The trip of the month of April 2019

TIMS system data.

On 23.04.2019, the citizen Arben Ahmetaj and Dritan Bilaj (driver near OSHEE) leave the Murriqan Border Crossing Point at 15.46 with the vehicle with license plate AA 534 PF driven by the citizen Dritan, the citizens Agim Zeqo and Gerian Kuka, leave the territory of the Republic of Albania from the Murriqan Border Crossing Point with the vehicle with license plate AA 680 XN, driven by the citizen Gerian Kuka around 15.21 and the citizen Arben returning on 24.04.2019 at 15.55, with the vehicle with license plate AA 680 XN, with the citizen Gerian Kuka and Agim Zeqo, from Murriqan Border Crossing Point. This vehicle turns out to have been owned by the citizen Gerian Kuka (which he bought on 09.06.2017 and from 08.06.2021 it is owned by the company Ferro Beton & Construction Co (with partners Ilir Shtufi and Mark Luli)

#### VII.VIII. 3) May 2019 trip

On 31.05.2019, the citizens Arben Ahmetaj, Erjola Hoxha and Leonard Mene left the Kakavijë Border Crossing Point at around 14.03 with the vehicle with license plate AA 534 PE and entered one month later, on 03.06.2019 at around 19.13 from the same Border Crossing Point.

Events that took place from June 2019 to January 2020:

The citizen Gazim Bregu, who has carried out works and investments in Vilen Valamar as a partner of the company Egeu sh.p.k. invoiced the company A.D. Distribution in the period 18.06.2019-01.06.2021 an amount of ALL 12,767,526, on account of commercial relations.

Taking into account the contractual relations that the companies of the citizens Zoto and Mertiri have had with UKK Korçë, it turns out that an e-mail dated 15.07.2019 with sender Denisa

Tollkuçi and recipient Besmir Prifti was recorded. Attached are the documents: project-technical solution.pdf (1), presentation to the ministry pdf, publication 1-1 (English) - final version.pdf, publication 1-1 (Albanian) final version.pdf These documents refer to "Installation of Intelligent Measurements and Implementation of the AMP system"

During the years 2019-2020-2021, evidence was administered that shows the execution of works on the property of the citizens Arben Ahmetaj, Erjola Hoxha and Albina Mançka.

On 15.10.2019, by the quota sale contract, Ilir Dedja sells 70% of the capital quotas of the company CGC sh.p.k. in favor of the company Integrated Technology Services shpk, for the price of 600,000 (six hundred thousand) euros.

On 25.11.2019, by order of Albina, the citizen Jorgo Lami sends to the citizen Mira Idrizi, the tax number of the company Integrated Technology Services for the invoicing of the payments made on behalf of the AIRBNB environment owned by the citizens Albina Mançka and Arben Ahmetaj.

#### VII.IX. Year 2020

##### VII.IX. Trip of the month January 2020

On 24.01.2020 the citizens Arben Ahmetaj and Erjola Hoxha leave the Kapshtica Border Crossing Point with the vehicle with license plate AA 534 PF driven by the citizen Arben Ahmetaj at around 17.48 and return on 25.01.2020 from the same border crossing point and with the same car, around 12:39 p.m.

##### VIII.X. 2) March 2020 trip

On 07.03.2020, the citizens Leonard Mene in the wheel of the vehicle with license plate AA 534 PF leaves the territory of the Republic of Albania, Kakavijë Border Crossing Point together with the citizens Leonard Mene, Arben Ahmetaj and Erjola Hoxha around 15.58-17.59. The citizen Leonard Mene returns alone on 08.03.2020 from Kakavijë Border Crossing Point, with the same car, around 12.14, without the citizens Arben Ahmetaj and Erjola Hoxha.

#### Events that took place from April 2020 to August 2020

On 20.05.2020 the company Integrated Technology Services sh.p.k. interrupts the payment of invoices for the furnishing and works of the AIRBN premises owned by the citizen Arben Ahmetaj.

##### VII.IX. 3) The trip of the month of August 2020

On 06.08.2020, the citizen Arben Ahmetaj leaves the Murriqan Border Crossing Point, accompanied by citizens Gerian Kuka, driving a car with license plates TR 8888 F and Mirton Lika, around 15.59 and they return on 07.08.2020, with the same car around 12:31 p.m. This vehicle turns out to be owned by the company Lani sh.p.k. since 24.06.2009.

##### VII.IX. 4) The trip of the month of August 2020

On 12.08.2020, the citizen Arben Ahmetaj leaves again with the car with license plate TR 8888 F together with the citizen Mirton Lika, who drives this car from the Murriqan Border Crossing Point around 19.29 and they return on 13.08.2020 around 16.47.

The citizen Gerian Kuka is found to have left the territory of the Republic of Albania alone on 12.08.2020 with the vehicle with license plate AA 380 SS from the Murriqan Border Crossing Point at around 19.30 and returned on 13.08.2020, at 16.48 from the Crossing Point Border Murriqan as citizens Arben Ahmetaj and Mirton Lika.

Events that occurred after August 2020

On 14.09.2020, addendum no. 1 no. 3500 repertory 1741 collection of the contract 3100 repertory no. 1660 collection dated 16.08.2018 between the company Inerte Express and Green Coast, in which the parking of 37.2 m<sup>2</sup> has been added for villa 73, changing the total price of the villa to 387,731 and that the payment will be made in two installments for both villas, specifically : The first installment in the amount of 763,322 euros within 12 calendar months from the signing of the contract and the second installment in the amount of 6,200 euros will be paid immediately with the signing of this contract addendum.

On 14.10.2020, the assets of the citizen Arben Ahmetaj located in the building invested in Sheron were registered in the latter's name, but it does not appear that actions have been taken by him to transfer them to his own ownership and to close the final contracts of sale with the citizens Andi Boni and Sonila Goxhaj.

Also, the Green Coast company has made available a sales tax invoice with no. 43 dated 28.10.2020 issued to the buyer Inerte Ekspress, which shows the prepayment of 16.10.2020 in the amount of 50,000 euros and the obligation in the amount of 337,731 euros.

By the contract of transfer of rights and obligations no. 1382 rap no. 1010 col date 13.04.2021 before the notary Alket Mançka (brother of the citizen Albina) the company Inerte Ekspres represented by Mond Bega has transferred the real rights over the property of the citizen Elda Dinaj, specifically the property Individual villa no. 73 with a total area of 177.1 m<sup>2</sup> and a plot area of 482.7 m<sup>2</sup>. The contract stipulates that at the end of the works and after concluding the final sales contract between the parties, the Inerte Ekspres company and Green Coast, as well as after issuing the certificate in the name of the Inerte Ekspres company, within 30 days, Inerte Ekspres will sign the final contract with the customer Elda Dinaj. The sale price is 300,000 euros, which will be settled in installments in the bank account of the selling party within one year from the date of signing this contract. To be emphasized is the fact that the company Inerte Ekspres decides to sell the villa in question for an amount of 87,731 euros, less than when received it itself.

According to the data of the TIMS system, it appears that the citizen Elda Dinaj was outside the territory of the Republic of Albania on the day of signing this contract.

According to the contract no. 5076 repertory, no. 923 collection, dated 16.06.2021, signed before the notary Manushaqe Jaupi, about three years later after the citizen Blerti Kroj took over the villa Sapphire 22 for the account of the citizen Erjola Hoxha, the agreement was concluded with the citizen Erjola Hoxha to rent to her exactly the villa number 22, located in the "New Born" tourist complex, in the village of Hamallaj, with a monthly rent of 6,000 (six hundred) euros.

On 28.09.2021, a loan agreement (additional annex to the loan agreement) was concluded between the borrower Helidon Begaj, the above co-borrowers and FiBank as lender, the Article 1 was amended in which the bank grants the borrower a loan in the amount of 150,000 Euros leading the total amount of the loan in 342,277.69 Euros, with the purpose of using this amount "For the complete closure of the obligation to ABI Bank sha and the furnishing of the Villa, for a period of 271 months, with a monthly installment of 2,083 Euros.

It is established that the loan that the citizen Andi Boni received as above, for the repayment of the price set for the purchase of the apartments sold by the citizen Albina Mançka, is paid off ahead of time, specifically on 15.10.2021, when the bank account related to this loan has been credited with the amount of 106,740 Euros by transfer with the description "Andi Ylli Boni/Total loan repayment for Andi Ylli Boni dated 19.01.2017. This amount of money that served to repay the above loan, turns out to have been derived from the citizen Helidon Begaj, who sent the amount of 106,790 Euros from account number AL1721511134EUR1000012370700 to Andi Boni's Euro account in ABI Bank, on 15.10.2021, through the "SWIFT" payment platform, with the description "Total repayment of loan for Andi Boni, Contract dated 19.01 .2017".

Elda Dinaj made payments regarding the villa located in Green Coast on 10.11.2021, account no. 01000-3155543-101 CB in Euro in Tirana Bank, is credited with 40,000 Euro with the description "Elda Dinaj No. repertory 1382, no. 1010 collection dated 13.04.2021": Related to the sales contract No. 4734 repertory no. 3529 collection dated 19.11.2021 before the notary Alket Mançka (Albine's brother), the company Mane TCI sells to the buyer Gerian Kuka and with the approval of the company Green Coast sh.p.k. The villa located in Hamallaj, with a price of 174,650 euros. So Villa 22 is for sale.

It is also evident that on 10.12.2021, the citizen Andi Boni bought another apartment to live in, different from the one for which he signed the contract with the citizen Albina Mançka in the building built with Sheron, where for the payment of the purchase price he must received a loan again, dated 29.12.2021 in Fibank.

By the exchange contract no. 242 repertory no. 159 collection dated 18.01.2022 signed before the notary Alket Mançka, between the company Green Coast as an entrepreneur, and the citizen Gerian Kuka as (the land on which the Green Coast complex is built) it was agreed that the citizen Gerian benefits as the owner of 2 villas located in this complex (as was agreed at the beginning of this investment).

On 24.01.2022 the account 00001645017 at Credins Bank of Flamur Hoxha, a credit was made in the amount of 20,000 Euros received from Aleksandër or Elda Konomi with the description "Loan" and on 25.01.2022 this amount was transferred to the beneficiary "Startek shpk " in the framework of the apartment property that the citizen Teuta Hoxha had ordered in 2018, where, contrary to the contractual provisions, she had not yet made the full payment.

By the contract no. 395 repertory no. 164 collection dated 25.01.2022, a real estate sale contract was concluded between the company StarTek and the citizens Teuta and Flamur Hoxha, for the above-mentioned apartment located in Hamallaj, ordered in 2018. On 26.01.2022 they apply for the registration of the above property in ASHK

On 04.02.2022, the citizens Arben Ahmetaj and Albina Mançka agree to the dissolution of the marriage with mutual understanding where they also share the assets, according to which, among other things, the AIRBN premises in the Shallvaret building, the apartments in the Sharon building will be transferred to the citizen Arben Ahmetaj.

On 10.02.2022, the apartment property in Hamallaj, owned by the citizens Teuta and Flamur Hoxha, was reassessed, with a value of 15,775,500 ALL (from the 45,000 euros it cost in 2018).

By the contract no. 874 repertory no. 353 collection dated 17.02.2022, the citizen Artan Gjokaj bought the upper apartment from the parents of the citizen Erjola Hoxha, the citizens Teuta and Flamur Hoxha, at a price of 130,000 euros. On 17.02.2022, the citizen Artan Gjokaj, deposited the amount of 130,000 euros into the bank account of the notary Ridvana Ruçi. On 17.02.2022,

Artan Gjoka applied for the registration of the above property at the ASHK. The notary transfers to Teuta Hoxha the money paid by the citizen Artan Gjoka, on 23.02.2022.

On 28.02.2022, the citizens Flamur Hoxha and Teuta Hoxha transfer the above amount to the citizen Erjola Hoxha as a donation. So, although the citizens Flamur and Teuta Hoxha had taken a loan to pay off the value of their apartment, they chose not to use the entire amount received from the sale to repay the loan, but to donate it to the citizen Erjola.

On 31.03.2022, a real estate sale contract no. 1778 repertory no. 812 collection date -- between the seller Rovenia and Gerian Kuka and the buyer Erjola Hoxha with the object of selling the building + land specifically of the villa derived from Klodian Zoto to Gerian Kuka, located in Hamallaj.

On 07.04.2022, the citizen Erjola Hoxha transfers to the account of the Notary "Ridvana Ruci", with the description in the transaction "Transfer of Fund for the Purchase of Housing according to the Sales Contract No. 1778 Repertory 812 collection, dated 31/03/2022", in the amount 130,000 Euros

On 07.04.2022 with the description in the transaction "Transfer of funds for the purchase of housing according to the Sales Contract No. 1778 Repertory, 812 collection, dated 31/03/2022", the citizen Erjola Hoxha made a transfer to the account in the amount of 5,382,450, proceeds from employment and savings deposit. (UNION BANK).

On 07.04.2022, the citizen Erjola Hoxha transfers to the Notary's account "Ridvana Ruci", with the description in the transaction "Property transfer according to Sales Contract No. 1778 repertory 812 collection, dated 03/31/2022, worth 5,357,120 ALL, of income from employment and savings deposit (BKT) on 08.04.2022 the amount of 45,700 euros according to contract 1778/812 dated 31.03.2022.

On 14.04.2022, the citizen Gerian Kuka in account no. 0000555903, in Credins Bank, has received a deposit in the value of 220,000 Euro, from the account of the notary public "Ridvana Ruci", with the description in the transaction "Transfer of Fund for the Purchase of Housing according to the Sales Contract No. 1778 repertory 812 collection, dated 31/03/ 2022"

Elda Dinaj made payments regarding the villa located in Green Coast on 25.03.2022, account no. 01000-3155543-101 CB in Euros in Tirana Bank, it is credited with 30,000 Euros with the description "Elda Dinaj No. repertory 1382 no. collection 1010 dated 13.04.2021": On 04.05.2022, the account no. 01000-3155543-101 CB in Euro in Tirana Bank, is credited with 50,000 Euro with the description "Elda Dinaj no. 1382 repertory, no. 1010 collection, dated 13.04.2021".

VII.X. Year 2022:

VII.X.1) The trip of the month of August 2022

On 28.06.2022, THE citizens Arben Ahmetaj, Erjola Hoxhaj and Dritan Bilaj, where the latter was driving the vehicle with license plate AB 835 CN, around 15.01-15.02, leave the Murriqan Border Crossing Point and return with the same car from the same Border Crossing Point, the citizens Arben Ahmetaj and Erjola Hoxha, on 29.06.2022 at around 12.36, but without the citizen Dritan Bilaj.

Conclusion:

As stated above, it was evidenced, among other things, that payments were made by the citizens Klodian Zoto and Mirel Mertiri related to hotel reservations or trips made by the citizen Arben Ahmetaj and his family or his relatives, such as the citizen Erjola Hoxha. From the above data, in summary, until this moment of the investigation, it has been possible to form a reasonable

suspicion supported by evidence that payments were made by the citizens Klodian Zoto and Mirel Mertiri on behalf of the above citizens, as follows:

Year	Date	Paid (in Euro)	Beneficiary	Hotels	Total according to the year
2013	10.07.2013	1535	Arben Ahmetaj Erjola Hoxha Pranvera Karapici	Principe di Savoia, Milan, Italy	6444
	15.07.2013	3157	Arben Ahmetaj Erjola Hoxha Pranvera Karapici	Hotel Hermitage, Liven Up, Monaco	
	16.09.2013	434	Arben Ahmetaj	Starlight Suiten Hotels, Vienna, Austria	
	06.12.2013	1318	Arben Ahmetaj Erjola Hoxha Pranvera Karapici	Hotel Exedra Milan, Italy	
2014	09.02.2014	1052	Arben Ahmetaj Damina Gjikhuri	Marriott Hotel, Frankfurt, Germany	2236
	20.02.2014	1184	Arben Ahmetaj	Hotel Sans Souci, Vienna, Austria	
2015	10.09.2015	2500	Arben Ahmetaj Erjola Hoxha Pranvera Karapici	Armani Hotel, Milan, Italy	5960
	18.11.2015	3460	Arben Ahmetaj Erjola Hoxha Pranvera Karapici	Four Seasons Hotel Milan, Italy	
2016	19.07.2016	10640	Albina Mançka Livia Ahmetaj Keisi Ahmetaj	Tiara - Myanmar Beach Hotel & Spa, France	15228
	09.09.2016	2730	Arben Ahmetaj Erjola Hoxha Pranvera Karapici	Mandarin Oriental Hotel Milan, Italy	
	13.10.2016	1858	Arben Ahmetaj Erjola Hoxha	Jumeirah Frankfurt Hotel, Germany	
2017	19.04.2017	2222	Arben Ahmetaj Erjola Hoxha Pranvera Karapici	Park Hyatt Hotel Milan, Italy	4554
	20.04.2017	2232			
	18.09.2017	100	Arben Ahmetaj Erjola Hoxha	Principe di Savoia, Milan, Italy	
Total of payment					34422

So, in total, there is a reasonable suspicion supported by the evidence that the citizen Arben Ahmetaj for himself or his relatives, as mentioned above, has unfairly benefited an amount of 34,422 euros, in the form of travel expenses. There is the suspicion that this amount is an illegal benefit in the form of a bribe, given to this citizen, as a result of the exercise of his function as a deputy or minister, which has resulted in profitable contracts for the citizens Klodian Zoto and Mirel Mertiri, explained in details throughout this submission.

As mentioned above, there is a suspicion that the citizen Arben Ahmetaj has committed the criminal offense of "Passive corruption of high state officials or local dignitaries" provided for by Article 260 of the Criminal Code. Attached to this report, find the evidence administered,



within the framework of the criminal proceedings no. 277/1 of 2022, on which we support our request.

ALTIN DUMANI

Prosecutor

ENKELEDA MILLONAI

# EXHIBIT B

Nr. Prot. 843

**Nga:** **Z. Kozma Heqimi**  
**Përfaqësues ligjor**  
**MANE TC Sh.p.k**

Rruga Tish Daija, Kompleksi Kika 2, Godina 3, Kati 1,  
Tiranë, Shqipëri

**Drejtuar:** **Av. Henrik Ligori**  
**Në përfaqësim të Znj. Erjola Hoxha**

Adresa: Rr. "Abdi Toptani" Torre Drini, nr. 62, 1001, Tiranë

**Objekti:** **Kthim Përgjigje e shkresës datë 09/09/2023**

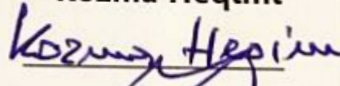
I nderuar Av. Ligori,

Nëpërmjet shkrese tuaj datë 09/09/2023, protokolluar me tonën nr. 840 prot datë 13/09/2023, na keni kërkuar informacion nëse pasuria e paluajtshme e regjistruar me nr. 1/110, vol. 12, faqja 26, ZK 1925, me sipërfaqe trualli 521.13 m<sup>2</sup> dhe sipërfaqe ndërtesë 98 m<sup>2</sup>, ndodhur në NB Hamallaj (ne Kompleksin "Vala Mar", ne Gjirin e Lalezit), e identifikuar edhe si Vila nr. 22 "Saphire", ka qene ndonjëherë pronë e z. Klodian Zoto, ortak dhe administrator i shoqërisë "Integrated Technology Services" Sh.p.k.

Në lidhje me sa e sipër, ju bëjmë me dije se efektivisht pasuria e paluhatshme e sipërcituar është zhvilluar, ndërtuar, regjistruar si pronar i parë në emër të Shoqërisë Mane TCI Sh.p.k. Në vijim, në këndvështrimin e legjislacionit të Republikës së Shqipërisë, për sa kohe që pasuria e paluajtshëm e sipërpërmendur ka qenë në pronësi të Shoqërisë Mane TCI Sh.p.k., titulli i pronësisë mbi atë pronë, së bashku me të gjitha tagrat që asociohen me të, nuk është transferuara në asnjë moment në favor të z. Klodian Zoto.

Me respekt,

**Kozma Heqimi**



**Përfaqësues Ligjor MANE TCI SH.P.K.**



Rruga: "Tish Daija", Kompleksi Kika 2, Godina 3, Kati 1, Tiranë, Albania

Te.l: +355 4 23 80124, Fax: +355 4 2380170, email: [info@manetci.al](mailto:info@manetci.al), web: [www.manetci.al](http://www.manetci.al)



NUIS: K22203004A  
Tirana, Albania

# EXHIBIT C

“STARTEK”. SH.P.K

REPUBLIKA E SHQIPËRISË

DHOMA E NOTERËVE TIRANË

Nr. 1677 Rep.

Nr. 577 Kol. |



### KONTRATË SIPËRMARRJE

(“Kontrata”)

Sot, më datë 11.04.2018, përpara meje Noteres Ridvana Ruci , anëtar i Dhomës së Noterëve të Tiranës, u paraqitën palët e mëposhtme, të cilët kërkuan prej meje hartimin e kësaj Kontrate Sipërmarrje (këtu e më poshtë quajtur “Kontrata”), me kushtet si vijon:

Palët në këtë Kontratë janë:

#### SIPËRMARRËSI:

“STARTEK” SH.P.K, shoqëri me përgjegjësi te kufizuar, person juridik shqiptar, i regjistruar me datën 27.11.2012 ne Qendrën Kombëtare te Regjistrimit, me NIPT L22327007K, me seli ne adresën: Komuna e Parisit, Rruga Tish Daija , Pallati Rati , Tirane, Shqipëri, përfaqësuar nga Administratori i Shoqërisë Z. Lulezim MEHMETAJ, i datëlindjes 06.02.1975, lindur ne Mallakaster shtetas shqiptar, banues ne adresën: “Rruga komuna e Parisit Tirane”, madhor dhe me zotësi te plote juridike për te vepruar, mbajtës i Leternjoftimit me numër B15736071 dhe numër personal H50206142D, me date leshimi 07.12.2011 që për efekt të kësaj kontrate do të quhet “*Sipermarresi*”

dhe

#### POROSITËSI:

**Znj. Teuta HOXHA**, e datelindjes 24.10.1952 , lindur ne Tirane dhe banuese ne Tirane, madhore, me zotesi te plote juridike per te vepruar , me nr.personal F26024016K dhe nr.leternjoftimi 025327338 , ketu e me poshte I quajtur “*Porositesi*”.



Këtu e më poshtë referuar bashkërisht si “Palet” dhe veçmas “Pala”.

- A. Shoqëria “Startek” sh.p.k, në truallin ne zhvillim të ndodhur në Zonën Kadastrale 1925, me adresë pasurie: Fshati Hamallaj, në Gjirin e Lalëzit, Durrës, në pronësi të pronarëve privatë, dhe me subjekt ndërtues edhe Shoqërinë “Startek” Sh.p.k. është titullare e Lejes së Ndërtimit miratuar me *Vendimin Nr. 10, date 10.05.2013, të Këshillit Kombëtar të Territorit për “Leje zhvillimore komplekse për ndërtimin e resortit turistik “New Born”, Bashkia Sukth, Qarku Durrës”*, bashkëngjitur kësaj Kontrate si Aneksi A.
- B. Në pasurinë “Truall” të sipërcituar, Sipërmarrësi është duke realizuar punimet për ndërtimin e një “Kompleksi Turistik” (këtu e më poshtë referuar si “**Kompleksi**”), në Fshatin Hamallaj, Durrës.
- C. Shoqëria “Startek” Sh.p.k, ne cilësinë e Sipërmarrësit, merr përsipër të aplikojë dhe të pajiset me të gjitha lejet e nevojshme në funksion të përmbushjes të të gjithë detyrimeve të Ligjore si dhe akteve nënligjore të miratuara në zbatim të tij, nëpërmjet të cilave do të bëhet i mundur regjistrimi i objekteve të ndërtura në Zyrën e Regjistrimit të Pasurive të Paluajtshme Durrës.
- D. Porositësi, shpreh interesin e tij për të lidhur këtë Kontratë Sipërmarrje, në bazë të së cilës, në truallin ku do të ndërtohet Kompleksi “New Born” sipas Lejes në Aneksin A, bashkëlidhur, ai do të përfitojë APARTAMENTIN e identifikuar me -Nr 200 i cili ka sipërfaqe te pergjithshme ndertimi 78 m2 ne Pallatin Tip A.2 , ne katin e dyte teknik , ne brezin e peste.(këtu e më poshtë referuar si “APARTAMENTI”) sipas planimetrisë bashkëlidhur si Aneksi B.
- E. Sipërfaqja e ndërtimore e Apartamentit do të kalojnë përfundimisht në pronësi të Porositësit, me lidhjen e Kontratës Përfundimtare të Shitblerjes, dhe pas plotësimit të kushteve të përcaktuara nga Palët sipas kësaj Kontrate (këtu e më poshtë referuar si “**Kontrata**”).
- F. Anekset bashkëngjitur kësaj Kontrate përbëjnë pjesë integrale të kësaj Kontrate.

**SA MË SIPËR, DUKE MARRË NË KONSIDERATË BESIMIN E NDËRSJELLË DHE MARRËVESHJEN E ARRITUR, PALËT KONTRAKTUESE, DUKE PRANUAR DETYRIMIN LIGJOR QË RRJEDH PREJ SAJ, NË BAZË TË NENEVE 850 E NË VIJIM TË KODIT CIVIL TË REPUBLIKËS SË SHQIPËRISË, BIEN DAKORD MBI TERMAT DHE KUSHTET VIJUESE**

Neni 1

**OBJEKTI I KONTRATËS**

- 1.1 Objekt i kësaj Kontrate është ndërtimi nga Sipërmarrësi i Kompleksit, në të cilin ndodhet APARTAMENTI sipas Planimetrisë dhe Skicës (pjesa e vijëzuar) bashkëngjitur kësaj Kontrate si Aneksi B, me paketë rifiniture sikurse përcaktuar në Aneksin E bashkëlidhur kësaj Kontrate, i porositur nga Porositësi.
- 1.2 Në përfundim të punimeve të Apartamentit dhe pas lidhjes së Kontratës Përfundimtare të Shitblerjes midis Palëve të Kontratës, Porositësit do t'i njihet e drejta e bashkëpronësisë mbi ambjentet e përbashketa (sipas përcaktimeve të Nenit 209 të Kodit Civil Shqiptar) dhe mbi truallin mbi të cilin është ndërtuar Kompleksi, në mënyrë përpjestimore me pjesën që ze Prona e tij në raport me të gjithë Kompleksin në baze të specifikimeve të kësaj Kontrate.

Neni 2

**ÇMIMI DHE MËNYRA E PAGESËS**

- 2.1. Palët kanë rënë dakort që çmimi total për ndërtimin e Apartamentit është 45 000 euro (dyzete e pese mijë euro)këtu më poshtë i quajtur “Çmimi i Shitjes”.
- 2.2. Çmimi i mësipërm do të paguhet nga Porositësi në favor të Sipërmarrësit sipas modaliteteve të mëposhtme:
- 25 000 euro do te paguhet brenda 2 diteve nga momenti i nenshkrimit te kontrates.
  - 15 000 euro do te paguhet brenda muajit maj 2018.
  - 5000 euro brenda 10 ditëve nga momenti i rregjistrimit të Apartamentit pranë ZVRPP Durrës, dhe dorëzimit të dokumentit të pronësisë tek Porositësi.
- 2.3. Porositësi do të kryejë pagesat e mësipërme brenda afateve kohore të rëna dakort më sipër në llogarinë bankare të Sipërmarrësit.
- 2.4. Nëse Porositësi nuk paguan ndonjë prej kësteve sipas afatave të përcaktuara në Nenin 2.2 më sipër, atëherë Sipërmarrësi ka të drejtë të aplikojë një kamatëvonesë prej 0,1% të vlerës së papaguar për çdo ditë vonesë. Në rast se Porositësi nuk do të kryejë pagesën

brënda afati prej 60 (gjashtëdhjetë) ditësh nga momenti i aplikimit të kamatëvonesës, atëherë mosplotësimi i këtij detyrimi themelor për Kontratën nga ana e Porositësit do të konsiderohet kusht për zgjidhjen e Kontratës. Sipërmarrësi do të mbajë Porositësit si kusht penal 30% të Çmimit të Shitjes.

2.5. Pagesat do të kryhen në bankë në llogarinë bankare të Sipërmarrësit , me të dhënat e mëposhtme:

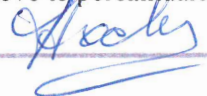
- Te gjitha pagesat do te realizohen ne Banken Kombetare Tregtare, ne numrin e llogarise ne EURO 521738371CLPRCFEURAB, per llogari te Startek SH.P.K.Tirane, Shqiperi.
- Të gjitha kostot për transferta bankare janë detyrime të Porositësit.

## 2.6 Çmimi për Ndryshime

2.6.1 Në rast se Porositësi kërkon të kryejë ndryshime në projektin e Apartamentit, duhet të depozitojë, së bashku me Formularin A (Aneksi D), sipas pikës 4.1 të Kontratës, edhe një pagesë të një tarife të posaçme për këto ndryshime në shumën prej 100 EUR (njëqind Euro). Kjo tarifë do të aplikohet për kryerjen e ndryshimeve dhe që është e nevojshme për të mbuluar shpenzimet shtesë të Sipërmarrësit në lidhje me ri-llogaritjen e situacioneve të punimeve.

2.6.2 Në rast se Porositësi kërkon të kryejë ndryshime në Paketën e Rifiniturave, sipas pikes 3.2 dhe 3.3 të Kontratës, të cilat janë të ndryshme nga Paketa e Rifiniturave e përcaktuar ne Kontratën me Sipërmarrësin, atëherë Porositësi duhet të kryejë pagesën e diferencës së çmimit në përputhje me vlerën e Rifiniturave të reja që kërkohen nga ky i fundi . Kjo pagesë do të aplikohet për kryerjen e ndryshimeve dhe është e nevojshme për të mbuluar shpenzimet e Sipërmarrësit në lidhje me blerjen e pajisjeve shtesë. Sipërmarrësi do të kryejë porosinë e Rifiniturave vetem pasi të jete kryer pagesa shtese nga ana e Porositësit.

2.6.3 Pagesa shtesë për ndryshimet e miratuara nga Sipërmarrësi dhe Porositësi në bazë të preventivit dhe formularit përkatës të plotësuar nga të dy Palët, duhet të kryhet menjehere pasi te jete miratuar nga te dyja palet dhe në bazë të kushteve të përcaktuara





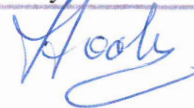
në këtë Kontratë dhe në përputhje me pikën 3.3 dhe 4.1 më poshtë, në të kundert Sipërmarrësi nuk ka detyrimin të ndërmarrë punimet shtesë ose të kryejë blerjet e Rifiniturave.

- 2.6.4 Parashikimet për ndryshime si përcaktuar në nenin 3.3 dhe 4.1 janë të vlefshme dhe do të zbatohen vetëm në rastet kur kërkesa e Porositësit është dorëzuar me shkrim tek Sipërmarrësi brenda një afati prej jo më shumë se 30 ditë kalendarike nga data e nënshkrimit të Kontratës.

### Neni 3

#### SPECIFIKIME TEKNIKE

- 3.1 Apartamenti do të ndërtohet me cilësi të lartë dhe me kushte maksimale shfrytëzimi, me materiale bashkëkohore të cilat do të specifikohen në Aneksin C, bashkëngjitur Kontratës.
- 3.2 Punimet e Rifiniturave do të jenë në përputhje me detajimet e përcaktuara në Aneksin E të bashkëlidhur kësaj Kontrate.
- 3.3 Porositësi është i detyruar të plotësojë Formularin A, bashkëngjitur kësaj Kontrate si pjesë e Aneksit D, për kryerje ndryshimesh në perzgjedhjen e pllakave, parketeve, dyerve të brendshme, pajisjeve sanitare, prizat (ketu e më poshtë quajtur “**Paketa e Rifiniturave**”). Paketa e Rifiniturave që do të përdoren nga Sipërmarrësi përbejne paketat baze të cilat mundesohen nga furnizues të paracaktuar të Sipërmarrësit. Plotësimi i këtij formulari duhet të përfundojë brenda 21 (njetzet e një) diteve nga marrja e kërkeses nga Sipërmarrësi.
- 3.4 Në rast se Porositësi ka përzgjedhur për punimet e Rifiniturave, sikurse përcaktuar në nenin 3.2 të kësaj Kontrate, njeren prej Paketave të përcaktuara në Aneksin E, atëherë ai është i detyruar të perzgjedhe materiale dhe pajisje vetëm tek furnizoret e përcaktuara nga Sipërmarrësi. Në këtë rast montimi i pajisjeve do të kryhet nga Sipërmarrësi pa kosto shtesë të Porositësit.
- 3.5 Në rast se Porositësi ka përzgjedhur njeren prej paketave të përcaktuara në Aneksin E dhe gjatë periudhës së ndërtimit kërkon të ndryshojë furnizuesit e këtyre rifiniturave



atehere Sipërmarrësi do të kryejë rimbursimin e zerave perkates te Paketës se Rifiniturave duke zbritur nje penalitet prej 20% te vleres se tyre. Ne kete rast Porositësi merr persiper edhe procesin e instalimit/montimit te ketyre pajisjeve pa pasur te drejten e rimbursimit te ketij procesi.

- 3.6 Ne rastin kur Porositësi ka perzgjedhur variantin pa punime rifiniture qe do te kryhen nga Sipërmarrësi, ai mund t'i perzgjedhe keto jashte furnitoreve dhe paketave te ofruara nga ky i fundit. Ne kete rast Porositësi mund te zgjedhe vete aplikuesin apo instaluesin e materialeve/pajisjeve te porositura prej tij. Ne rastin kur subjekti aplikues apo instalues i perzgjedhur nga Porositësi nuk është vete Sipërmarrësi, atehere ky subjekt duhet te nenshkruaje nje marreveshje kontraktuale me Sipërmarrësin dhe te operoje si nenkontraktor i ketij te fundit ne kantier. Ne kete rast subjekti nenkontraktues duhet ti paguaje Sipërmarrësit te gjitha detyrimet financiare te percaktuara ne mareveshjen kontraktuale qe do te lidhet perpara fillimit te punimeve. Asnje subjekt apo person ndertues, qe nuk ka lidhur nje mareveshje kontraktuale me Sipërmarrësin, nuk do te lejohet te operoje ne kantier persa kohe pergjegjesia per mbarevajtjen e punimeve ne kantier është e Sipërmarrësit.

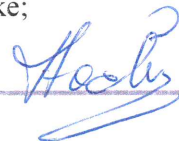
#### Neni 4

#### NDRYSHIME NE PROJEKT

- 4.1 Palët bien dakord që në rastet kur Porositësi mund të dëshirojë të kryejë ndryshime në projektimin e brendshem të Apartamentit, te zbatohet procedura e meposhtme:
- a. Sipërmarrësi i dergon nje kerkese Porositesit lidhur me mundesine e kryerjes se ndryshimeve ne Projektin e brendshem, se bashku me Formularin A, bashkengjitur kesaj Kontrate si pjese e Aneksit D, i cili duhet te plotesohet nga Porositësi ne rast se ky i fundit deshiron te kryejë ndryshime. Sipërmarrësi do te dorezoje kerkesen tek Porositësi.
  - b. Porositësi ka ne dispozicion nje afat prej 10 (dhjete) ditesh per te plotesuar formularin dhe per te dorezuar kete te fundit se bashku me ndryshimet ne projektet perkatese, nga momenti i marrjes ne dorezim te formularit. Porositësi është i detyruar te dorezoje ndryshimet ne te gjitha projektet ne te njejten kohe, dhe jo veç e veç. Nese projekti (et) e ndryshuara nuk dorezohen brenda 10 (dhjete) diteve nga momenti i njoftimit, projekti fillestar do te merret i mireqene dhe Sipërmarrësi mund te filloje zbatimin e ketij te fundit me kalimin e ketij afati.



- REPUBLICA E SHQERISE  
KOMUNA E DIBRIT
- c. Palet bien dakord që Ndryshimet ne Projekt do te perfshijne:
- i. Linjat e sistemit te ngrrohje-ftohjes brenda Apartamentit;
  - ii. Sistemi elektrik brenda Apartamentit, ku perfshihen pervecse pozicionet e sakta te pajisjeve elektrike edhe skemat e fuqise dhe ndricimit;
  - iii. Ndarja funksionale e Apartamentit, ku perfshihen organizimi i dhomave te gjumit, dhomave te dites, depove dhe korridoreve.
  - iv. Sasia e fazave te rrymes elektrike.
- d. Projekti i ndryshuar duhet t'i dorezohet arkitektit pergjegjes te Sipermarrësit ne dy kopje te nenshkuara rregullisht nga Porositësi ose Perfaqesuesi i tij me Prokure si dhe nje kopje dixhitale. Arkitekti pergjegjes i Sipermarrësit duhet t'i dergoje Porositësit nje kopje te nenshkuar rregullisht nga ai vete se bashku me preventivin e ndryshimeve, si dhe nje relacion per miratimin ose jo te ndryshimeve si dhe nese keto te fundit bien ndesh me arkitekturen dhe funksionin e Godines ne teresi. Sipermarrësi do te miratoje vetem ato ndryshime te cilat nuk kane filluar te zbatohen ne kohen kur kerkohej nga Porositësi. Kerkesa e Porositësit do te merret parasysht dhe miratohet me shkrim nga Sipermarrësi brenda 30 ditesh kalendarike nga marrja e saj, nese zbatimi i ketyre ndryshimeve nuk shkakton cenim apo demtim te kushteve teknike dhe elementeve thelbesore te Godines. Refuzimi i Sipermarrësit duhet te jete i argumentuar.
- e. Porositësi pranon qe vetem Sipermarrësi te kryeje punimet te cilat do te ndryshojne projektin fillestar, sipas percaktimeve te Formularit A. Ne rastin kur Porositësi kerkon te kryeje punimet e ndryshimeve me pale te treta, ai mund ti kryeje ato vetem pasi Sipermarrësi te jete larguar nga kantieri ose nese pala e trete ka nenshkuar kontrate me Sipermarrësin per te operuar si nenkontraktor i ketij te fundit duke paguar edhe te gjitha detyrimet financiare te percaktuara ne mareveshjen kontraktuale qe do te lidhet midis Sipermarrësit dhe pales se trete perpara fillimit te punimeve. Asnje subjekt apo person ndertues, qe nuk ka lidhur nje mareveshje kontraktuale me Sipermarrësin, nuk do te lejohet te operoje ne kantier persa kohe pergjegjësia per mbarevajtjen e punimeve ne kantier është e Sipermarrësit
- f. Porositësi nuk ka te drejte qe ne asnje rast, te kryeje ose te kerkoje ndryshime ne:
- Elementet konstruktive te Godines;
  - Kollonat kryesore/puset teknike te instalimeve elektro-mekanike;





- Kompozimin, elementet periferes dhe pozicionet e detajeve arkitektonike te fasadave, ne te cilat perfshihen:
  - Muratura e jashtme;
  - Dyert dhe dritaret;
  - Shtresat e ballkoneve;
  - Parapetet e ballkoneve;
  - Tavanet dhe ndriçimi i ballkoneve/llozhave.
- Punime jashte kufirit te percaktuar te Prones objekt i kesaj Kontrate;
- Ndryshimi i dyerve te jashtme te blinduara te Apartaments;
- Instalime individuale brenda elementeve konstruktive te Godines qe nuk jane parashikuar ne projektet fillestare;
- Ndryshimi i kuotave te vendosjes se aparaturave te jashtme te sistemeve te ngrohje-ftohjes;
- Vendosja e elementeve shtese ne fasada si tenda dielli, mbyllje te ballkoneve me vetrata, trina, etj.;
- Tejkalimi i normave te parashikuara ne projektet fillestare persa i perket furnizimit me energji elektrike, furnizimit me uje, shkarkimeve dhe ventilimeve.
- Piken e hyrjes ne Apartament te linjave te furnizimit per sistemet elektrike, hidraulike dhe ato te ngrohje-ftohjes.

4.2 Ne rast se Porositësi tenton te beje apo ben ndryshime te kesaj natyre, Sipërmarrësit i lind e drejta te vendose sanksione qe perfshijne kthimin e Apartamentit ne gjendjen e meparshme me shpenzimet e Porositësit, dhe kusht penal deri ne shumen EUR 10.000 (dhjete mije euro), ne varesi te demit te shkaktuar.

#### **Neni 5**

#### **AFATI**

- 5.1 Sipërmarrësi merr persiper realizimin e ndertimit te Kompleksit brenda afatit te lejes se ndertimit. Ky afat shtyhet automatikisht ne rast te ngjarjeve/ rrethanave/ shkaqeve te meposhtme:
- (i) per pamundesi objektive qe lidhet me radhen dhe kombinimin e punimeve te te gjithë projektit ne teresi;
  - (ii) ne rast te Forcave Madhore, sic percaktohen ne nenin 6 me poshte.

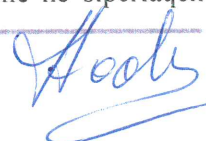
- 5.2 Sipërmarrësi merr persiper realizimin e ndertimit te apartamentit brenda vitit 2018. Ky afat shtyhet automatikisht ne rast te ngjarjeve/ rrethanave/ shkaqeve te meposhtme:
- (i) per kerkesen e Porositësit per ndryshime/zevendesime ne Ndertim, afati zgjatet me nje periudhe maksimalisht 60 ditore (2 muaj). Por, nese Porositësi nuk respekton afatet per paraqitjen e te gjitha ndryshimeve te kerkuara, Sipërmarrësi nuk do te respektojë afatet e dorezimit te Apartaments se bashku me ndryshimet;
  - (ii) nese Porositësi është ne vonese te pageses se Kestevet te Cmimit te Blerjes, sipas afateve te percaktuara ne paragrafin me siper, afati pezullohet pergjate gjithë periudhes se voneses;

## Neni 6

### PËRFUNDIMI I KOMPLEKSIT

#### 6.1 Dorëzimi dhe Garancia

- a) Pas përfundimit në mënyrë substanciale te punimeve te objektit, kolaudimit te saj dhe/ose daljes se lejes se Perdorimit, Sipermarresi dhe Porositësi do te bejne dorezimin e objektit (me celesa ne dore) nepermjet nje procesverbali (formulari C) qe do te nenshkruhet nga te dyja Palet. Data dhe koha e dorezimit do t'i njoftohet Porositësit nga Sipermarresi me shkrim te pakten 10 (dhjete) dite pune perpara.
- b) Marrja ne dorezim pa rezerva e Prones nga ana e Porositësit e cliron Sipermarresin nga te gjitha detyrimet kontraktuale. Gjithashtu, mungesa e Porositësit, per nje periudhe me te gjate se 30 dite nga data e njoftimit nga Sipermarresi, ne takimin e dorezimit, do te konsiderohet si dorezim perfundimtar i ambienteve pa rezerva nga Porositësi.
- c) Ne rast te konstatimit te te metave gjate dorezimit, Sipermarresi eshte i detyruar te beje ndreqjen e tyre brenda 60 (gjashtedhjete) diteve pune me shpenzimet e veta. Sipermarresi do t'i njoftoje Porositësit ditën dhe orarin e dorezimit me shkrim te pakten 2 (dy) dite pune perpara. Kostatimi i te metave do te evidentohet ne nje formular te posacem i cili do te jete i nenshkruar nga te dyja palet.
- d) Sipermarresi i jep Porositësit garanci ndertimore me afat deri ne 12 muaj nga data e dorezimit .
- e) Ne lidhje me siperfaqen perfundimtare te Apartamentit, Palet bien dakord qe kjo siperfaqe do te percaktohet nga planet perfundimtare, projektit te zbatimit ose projektit faktik ne momentin e perfundimit te punimeve dhe te dorezimit te Apartamentit. Ne rast se do te linde nevoja per ndryshime teknike qe mund te ndikojne ne kete siperfaqe, Porositësi do te njoftohet paraprakisht lidhur me keto te fundit. Ne rast se ne momentin e dorezimit te Apartamentit, nga matjet faktike rezultojne ndryshime ne siperfaqen





totale te tij ne krahasim me sa eshte parashikuar ne nenin I, atehere ne rast se sipërfaqja perfundimtare e ndertimit do te rezultoje me e madhe, Porositesi do te paguaje per pjesen shtese te saj ose do te kompesohet me vleren korresponduese, ne rast se sipërfaqja perfundimtare do te rezultoje me e vogel.

#### 6.2 *Administrimi i Kompleksit*

- a) Nepermjet kesaj Kontrate, Porositesi konfirmon se per pjesen e Kompleksit ne bashkepronesi do t'i nenshtrohet te gjitha akteve ligjore dhe nenligjore qe lidhen me bashkepronesine si dhe Rregullores se Bashkepronesise se Kompleksit qe i bashkelidhet kesaj Kontrate si Aneksi F.
- b) Gjithashtu, Porositesi pranon se administrimi i pjeseve te perbashketa te Kompleksit, pas perfundimit te tij, do te behet vetem nga nje shoqeri administruese e caktuar fillimisht nga Sipermarresi, per vitin e pare te administrimit, dhe nga bordi administrativ per periudhen e mepasme.

#### 6.3 *Kalimi i Pronësisë*

- a) Palet bien dakort qe me marrjen ne dorezim te Apartamentit, pagesen nga Porositesi te kontratave/librezave te lidhjes se ujesjellesit dhe energjise elektrike dhe regjistrimin e saj ne Zyren e Regjistrimit te Pasurive te Paluajtshme te Rrethit Durres, ato do te ekzekutojne Kontraten Perfundimtare te Shitjes.
- b) Shpenzimet noteriale per Kontraten e Sipermarrjes, Kontraten Perfundimtare te Shitjes, taksat vendore dhe shpenzimet per regjistrimin e pronesise se Porositesit ne Zyren e Regjistrimit te Pasurive te Paluajtshme te Rrethit Durres do te perballohen nga Porositesi.
- c) Porositësi për shërbimin e administrimit të Kompleksit nga shoqëria administruese do të parapaguajë një tarifë administrimi, e cila do të konsistojë në vlerën e përafert 15-30 euro/ne muaj per apartament për 2 (dy) vitet e para të administrimit të Kompleksit. Kjo vlerë do te paguhet nga Porositesi perpara firmosjes se kontrates se shitjes. Vlera finale do te percaktohet me perzgjedhjen e sherbimeve qe do te ofrohen edhe sipërfaqes se ndertimit te prones.



**Neni 7**

**ZGJIDHJA E KONTRATES**

7.1 Ne rast se Kontrata do te zgjidhet apo anulohet per cfaredolloj aresye qe lidhet me mospelqimin nga Porositesi per ndertimin e Prones apo kushteve te vecanta ne lidhje me te, Sipermarresi eshte i detyruar t'i ktheje Porositesit shumat e paguara sipas nenit me siper, duke i mbajtur kusht penal ne masen 30 % te pageses se kryer, per mbulimin e shpenzimeve, demeve dhe kostove qe Sipermarresi ka pesuar per shkak te zgjidhjes apo anulimit te kesaj Kontrate te lidhura keto kryesisht, por pa u limituar me shpenzimet per projektimin dhe Ndertimin. Ne kete rast Prona mbeten prone ekskluzive e Sipermarresit dhe Porositesi nuk mund te kete asnje pretendim ne lidhje me te.

7.2 Ne kushtet e pikes 2.4 te nenit 2, Sipermarresi nese vendos te zgjidhe kete Kontrate ka te drejte qe nga shumat e paguara nga Porositesi si keste te Cmimit te Plote te Blerjes te zbrese shumat e papaguara te kamate-voneses se akumuluar, si dhe kusht penal ne masen 30 % nga shuma e paguar, dhe nese ka diference t'ia ktheje ate Porositesit.

**Neni 8**

**FORCAT MADHORE**

Asnjera nga Palet nuk do te konsiderohet pergjegjese ne rast se permbushja e cfaredolloj parashikimi te bere ne kete Kontrate do te vonohet ose ndalohet per shkak te forcave madhore, dhe ne menyre te vecante per shkaqet e meposhtme: kryengritje e armatosur, levizje popullore, luftera, greva, zjarre, permbytje, masa te jashtezakonshme qe kufizojne lirine personale ose ate te sipermarrjes, fenomene te natyres, etj.

**Neni 9**

**NJOFTIMET**

9.1 Njoftimet do te kryhen ne perputhje me piken 3.6 te Kontrates ne adresat e meposhtme. Njoftimet per Sipermarresin do te kryhen me poste te regjistruar ne adrese (e-mail, adrese banimi, numer telefoni):

● Lulezim Mehmetaj:

Mail – [lulezimmehmetaj@yahoo.com](mailto:lulezimmehmetaj@yahoo.com)

Adresa: *Rruga komuna e Parisit perballe universitetit te NeëYork Tirane Shqipëri,*

Njoftimet per Porositesin do te kryhen me poste te regjistruar ne adrese (e-mail, adrese banimi, telefon):

Teuta Hoxha

- 9.2 Secila nga Palet kontraktore ka detyrimin per njoftimin me shkrim te Pales tjeter ne rast te ndryshimeve ne te dhenat e mesiperme. Nese njera nga Palet nuk e ka realizuar kete detyrim dhe per pasoje nuk eshte i mundur njoftimi i saj, Pala qe ka kryer njoftimin konsiderohet se ka permbushur detyrimin e saj.

#### **Neni 10**

##### **ZGJIDHJA E MOSMARREVESHJEVE**

Çdo konflikt qe mund te lindi midis Sipermarresit dhe Porositesit ne lidhje me kete Kontrate, qe nuk zgjidhet ne mirekuptim midis tyre, do te zgjidhen me vendim te formes se prere te Gjykates Kompetente, e cila eshte ajo e Rrethit Gjyqesor Tirane.

#### **Neni 11**

##### **PJESE PERBERESE**

Bashkelidhur me kete Kontrate dhe pjese integrale e saj jane:

Aneksi A: Leja e Ndertimit

Aneksi B: Planimetria dhe Skica e Vijeuar e Prones

Aneksi C: Specifikimet teknike

Aneksi D: Formulari A (per percaktimin e ndryshimeve), Formulari B (Percaktimi i vleres se Rimbursimeve), Formulari C (Proces-Verbali i marrjes ne dorezim te Prones)

Aneksi E: Paketat e Rifinitures

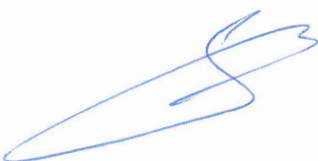
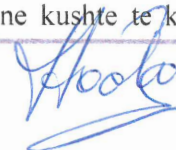
Aneksi F: Rregullorja e Bashkepronesise

#### **Neni 12**

##### **TE TJERA**

- 12.1 Kjo Kontrate do te zbatohet dhe interpretohet ne perputhje me legjislacionin shqiptar. Çdo çeshtje qe nuk gjen rregullim ne kete Kontrate do te rregullohet sipas dispozitave te Kodit Civil te Republikes se Shqiperise.

- 12.2 Kjo Kontrate perben marreveshjen e plote midis Paleve. Diskutimet verbale dhe parashtrimet e bera gjate negociimit per lidhjen e saj nuk perbejne kushte te kesaj





Kontrate. Çdo ndryshim apo modifikim i kushteve të kësaj Kontrate do të jetë i vlefshëm vetëm pasi të jetë bërë me shkrim dhe të jetë nënshkruar nga të dyja Palet.

NE DESHMI TE SA ME SIPER, dhe në praninë time, Noterit, palet nënshkruajnë rregullisht me vullnetin tyre të plotë dhe të lirë sipas parashikimeve të ligjit dhe unë Noteri vertetoj sa më sipër sipas legjislacionit të Republikës së Shqipërisë. Kjo Kontrate nënshkruhet në katër ekzemplare origjinale në gjuhën shqipe, prej të cilëve një ekzemplar depozitohet pranë meje Noterit, një ekzemplar i dorëzohet Porositësit dhe dy Sipërmarrësit.

**PALET**

**SIPËRMARRËSI**

**STARTEK sh.p.k**

**Lulezim MEHMETAJ**



**POROSITËSI**

**Teuta HOXHA**

**NOTERI**



REPUBLIC OF ALBANIA / REPUBLIC OF ALBANIA

**Hoxha**  
surname

**Teuta**  
first given name

**Shqiptare/Albanian**  
nationality

**Tirane**  
place of birth

**24-10-1952**  
date of birth

**08-05-2009**  
date of issue

**MB**  
issuing authority

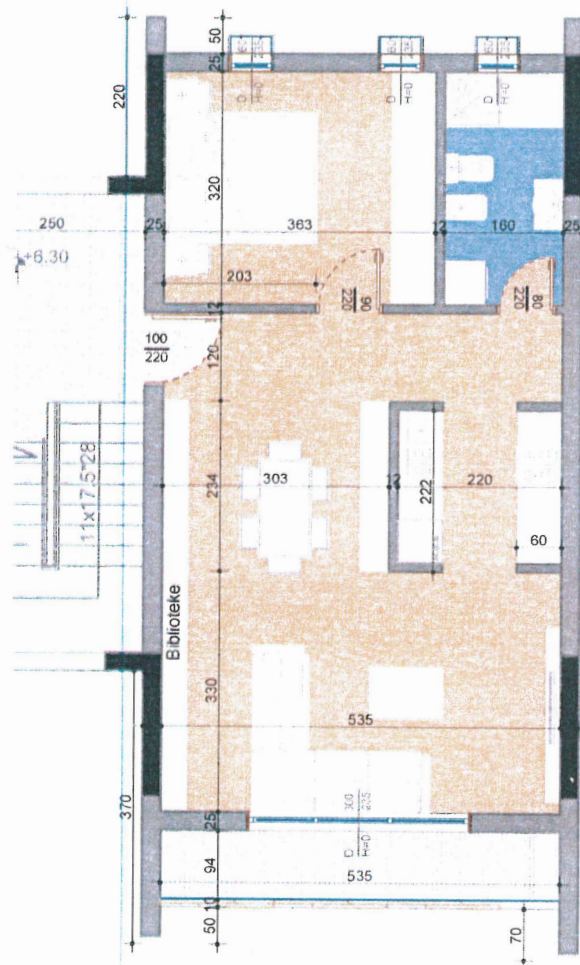
**025327338**  
identification no.

**F**  
sex

**07-05-2019**  
date of expiry

**F26024016K**  
personal no.

*Teuta Hoxha*  
signature



SIPERFAQE TOTALE AP. 200 - 78 m<sup>2</sup>

SIPERFAQE APARTAMENT (1+1) - 69.4 m<sup>2</sup>  
SIPERFAQE AMBJ. TE PERBASHKETA - 8.6 m<sup>2</sup>

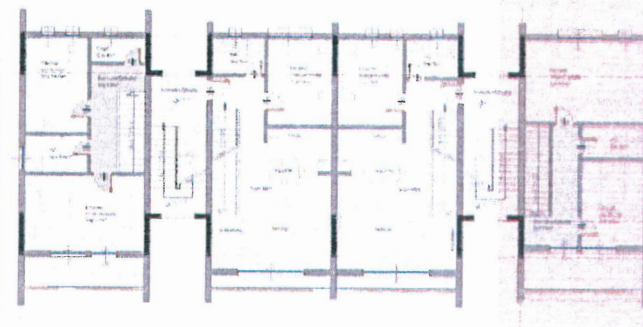
IMAZH



POZICIONIMI I OBJEKTIT NE ZONE



POZICIONIMI I APARTAMENTIT NE KAT





## EKSTRAKT HISTORIK I REGJISTRIT TREGTAR PËR TË DHËNAT E SUBJEKTIT “SHOQËRI ME PËRGJEGJËSI TË KUFIZUAR”



### GJENDJA E REGJISTRIMIT

Numri unik i identifikimit të subjektit (NUIS)	L22327007K	
2. Data e Regjistrimit	27/11/2012	
3. Emri i Subjektit	StarTek	
4. Forma ligjore	SHPK	
5. Data e themelimit	23/11/2012	
6. Kohëzgjatja	Nga: 23/11/2012	
7. Zyra qendrore e shoqërisë në Shqipëri	Tirane Tirane TIRANE Njesia Bashkiake Nr. 5, Rruga Tish Dahija, Pallati "Rati", Kati i pare.	
8. Kapitali	100.000,00	
8.1 Numri i përgjithshëm i kuotave	100,00	
9. Objekti i aktivitetit	Ndertime të objekteve civile dhe industriale, import-eksport të mallrave, konsulence, supervizim, kualidim, tregtim të mallrave të ndryshem, ( elektroshtepiake, teknologjike, ushqimore, kancelari, mallrave industrial etj. )	
10. Administratori/ët	Lulëzim Mehmetaj	
10.1 Afati i emërimit	Nga: 23/11/2012	Deri: 23/11/2018
11. Procedura e emërimit nëse ndryshon nga parashikimet ligjore Kufizimet e kompetencave (nëse ka)		
12. Ortakët	Lulëzim Mehmetaj	
12.1 Vlera e kapitalit	Para: 100.000,00	Natyre:
12.2 Numri i pjesëve	100,00	
12.3 Pjesëmarrja në përqindje (%)	100,00	
*Të përfaqësuarit, (Plotësohet vetëm nëse një kuotë zotërohet në bashkëpronësi)		
12.4 Komente (nëse ka)		
13. Vende të tjera të ushtrimit të aktivitetit	Durrës Sukth HAMALLAJ Gjiri i Lalzit, Hamallaj, Zona kadastrale nr.1925	

24/07/2015	<p>Numri i ceshtjes: CN-167991-07-15 (APLIKIM PER DEPOZITIM PASQYRA FINANCIARE)</p> <p>Arsyet e hapjes se ceshtjes: Depozitim i pasqyrave financiare të vitit 2014.</p>
08/09/2015	<p>Numri i ceshtjes: CN-249719-09-15</p> <p>Arsyet e hapjes se ceshtjes: Depozitimi i kërkesës për vendosje barre sigurie mbi titujt e pronësisë Nr. 60983Prot., datë 31.08.2015, protokolluar nga QKR me Nr.11354 Prot., date 03.09.2015, lëshuar nga Drejtoria Rajonale Tatimore Tiranë ku është kërkuar : Të mos lejohet tjetërsimi i titujve të pronësisë përfshire edhe shitblerje aksionesh të subjektit “Startek” pajisur me NUIS (NIPT) – L22327007K me administrator Z. Lulezim Mehmetaj, deri në shlyerjen e detyrimeve tatimore nga ana e tatimpaguesit debitor.</p>
04/11/2015	<p>Numri i ceshtjes: CN-393338-11-15</p> <p>Arsyet e hapjes se ceshtjes: Depozitimi i Vendimit Datë. 03.11.2015 ku është vendosur: Ndryshimi i adresës kryesore të ushtrimit të aktivitetit.</p> <p><u>Kane ndodhur ndryshimet e mëposhtme ne Adresat e Aktivitetit:</u>          eshte Shtuar Adresa: "Tirane; TIRANE; Tirane; ; TIRANE;          Njesia Bashkiake Nr. 5, Rruga Tish Dahija, Pallati "Rati", Kati i pare.; "          eshte Hequr Adresa: "Tirane; TIRANE; Tirane; ; TIRANE; Rruga          Komuna Parisit,perballe Universitetit te New York-ut,Pallati Petal,Kati 2; "</p>
01/07/2016	<p>Numri i ceshtjes: CN-783422-06-16 (APLIKIM PER DEPOZITIM PASQYRA FINANCIARE)</p> <p>Arsyet e hapjes se ceshtjes: Depozitimi i vendimit Nr. 07 date 27.06.2016 per miratimin e pasqyrave financiare per vitin 2015.</p>
22/06/2017	<p>Numri i ceshtjes: CN-343019-06-17 (APLIKIM PER DEPOZITIM PASQYRA FINANCIARE)</p> <p>Arsyet e hapjes se ceshtjes: Depozitimi i pasqyrave financiare te vitit 2016.</p>
18/12/2017	<p>Numri i ceshtjes: CN-594643-12-17</p> <p>Arsyet e hapjes se ceshtjes: Depozitimi i vendimit date 23.11.2017, ku eshte vendosur, rimerimi i administratorit te shoqerise.</p> <p><u>Kane ndodhur ndryshimet e mëposhtme tek administratorët:</u>  <u>Kane ndryshuar te dhenat per administratorin: ("Lulezim Mehmetaj")</u>  <u>, Kohëzgjatja deri ishte ("23/11/2017") u be ("23/11/2018")</u></p>



REPUBLIKA E SHqipërisë  
MINISTRIA E ZHVILLIMIT  
EKONOMIK, TËRIZMIT  
TREGTISË DHE SHËPËRMBARJES  
MINISTRI

Adresa: Bulevardi "Dëshmorët e Kombit", Nr. 3 | Teli: ++355 4 22 34 35, Fax: ++355 4 251 388

LEJE ZHVILLIMORE KOMPLEKSE

Nr. Prot. 2384/14, Datë 16.02.2015

Miratuar me:

VENDIM TË KKT

Nr. 9, Datë 16.02.2015



LEJA ZHVILLIMORE KOMPLEKSE: "Për miratimin e ndryshimit të subjekteve zhvilluese në lëjen zhvillimore komplekse për ndërtimin e resortit turistik "New Born", miratuar me Vendimin nr.10, datë 10.05.2013 të KKT"

ME VEND-NDODHJE: Bashkia Sakth, Qarku Durrës,

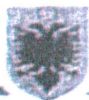
LJEPET ZHVILLUESIT: "Startek" sh.p.k; "Mare ICI" sh.p.k; "Alentre" sh.p.k,

IRREGJISTRUAR SI SUBJEKT ME TË DHËNA TË MËPOSHTME. Numri unik i identifikimit të subjektit (NIPT): L22327007K, K22203004A; L21903503G

Afin kësaj leje të dhëna e përgjithshme të sipërfaqes së truallit që zhvillohet dhe kondicionet e tona teknike janë të pandryshuara dhe të përcaktuara në lëjen zhvillimore komplekse nr prot. 1128, datë 3.03.2014 të Ministrisë të Zhvillimit Urban dhe Turizmit, bashkëlidhur kësaj leje.

ARBEN AHMETAJ

MINISTËR



REPUBLIKA E SHQIPËRISË  
KËSHILLI I MINISTRAVE  
KËSHILLI KOMBËTAR I TERRITORIT

VENDIM

Nr. 9, Datë 16.02.2015

PËR

MIRATIMIN E NDRYSHIMIT TË SUBJEKTEVE ZHVILLUESE NË "LEJEN  
ZHVILLIMORE KOMPLEKSE PËR NDËRTIMIN E RESORTIT TURISTIK "NEW  
BORN", MIRATUAR ME VENDIM NR. 10, DATË 10.05.2013 TË KKT", ME  
VENDONDODHJE BASHKIA SUKTH. OARKU DURRËS

Në mbështetje të neneve 27, 28, 40 dhe 59 të Ligjit nr. 107/2014, datë 31.07.2014 "Për Planifikimin dhe Zhvillimin e Territorit", VKM nr. 877, datë 03.10.2013 "Për përbërjen e Këshillit Kombëtar të Territorit", me propozimin e Ministrisë së Zhvillimit Urban, Këshilli Kombëtar i Territorit,

VENDOSI:

1. Miratohet kërkesa e subjekteve zhvilluese "Mane TCI" sh.p.k, "Startek" sh.p.k, "Alentre" sh.p.k, për zëvendësimin e subjekteve zhvilluese në "Lejen Zhvillimore Komplekse për ndërtimin e Resortit turistik "New Born", miratuar me Vendim nr. 10, datë 10.05.2013 të KKT-së", si më poshtë:
  - Subjekti zhvillues "Concord" sh.p.k zëvendësohet me subjektin zhvillues "Startek" sh.p.k;
  - Subjekti zhvillues "Jo - ID" sh.p.k zëvendësohet me subjektin zhvillues "Alentre" sh.p.k.
2. Ngarkohet Ministria e Zhvillimit Urban dhe Ministria e Zhvillimit Ekonomik, Turizmit, Tregtisë dhe Sipërmarrjes për zbatimin e këtij vendimi.
3. Ky vendim hyn në fuqi menjëherë.

KRYETARI  
EDDI RAMA

Vendoshet  
Gesa me  
Cry

## KOMPLEKSI NEW BORN

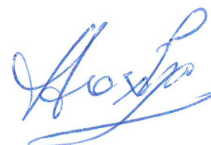
STARTEK sh.p.k

### Regullore Administrimi per kompleksin New Born Hamallaj

Objekti i kësaj Rregulloreje është caktimi i rregullave për administrimin e ambjenteve të përbashkëta në kompleksin "NEW BORN" me vendndodhje në fshatin Hamallaj, Durrës këtu më poshtë i quajtur "**NEW BORN**" ose "**Kompleksi**". Kjo rregullore përfshin administrimin, menaxhimin e të gjitha ambienteve të listuara si më poshtë si: objektet në pronësi të përbashkët, objekte në përdorim të përbashkët. Investitori dhe ndertuesi i kompleksit është kompania STARTEK sh.p.k, një shoqëri me përgjegjësi të kufizuar, regjistruar në Qendrën Kombëtare të Regjistrimit me numër unik identifikimi NIPT L22327007K, me seli në rrugën Tish Daija, Pallati Rati, shkalla 2, Komuna e Parisit, Tiranë, (më poshtë referuar si "**STARTEK**" ose "**Sipërmarrësi**").

### Objekte në Pronësi të Përbashkët

- Për qëllim të kësaj Rregullore, objektet si më poshtë vijon do të konsiderohen pronësi e përbashkët (këtu më poshtë referuar si "**Ambjentet e Përbashkëta**") e pronarëve të vilave (njësive) të Kompleksit në mënyrë të patjetërsueshme dhe të pandashme:
  - Rrugët dhe hapësirat e tjera të truallit jashtë mureve rrethuese (apo ndarjeve të tjera të projektuara nga kompania e ndërtimit) të vilave brenda sipërfaqes së përgjithshme të Kompleksit, godinat ku janë instaluar impiantet e ndryshme, ndërtesat në dispozicion të punonjësve të shërbimit të administrimit (vendroje), muri rrethues dhe përgjithësisht të gjitha ato pjesë të New Born të nevojshme për përdorim të përbashkët;
  - impiantet e energjisë elektrike për ndriçim dhe energji, të ndihmës kundër zjarrit, impiantet e ujit, dhe depozitat e tyre, si dhe infrastruktura civile e tubacioneve të rrjetit data.
  - kanalizimet e ujrave të zeza dhe të shkarkimeve të brendshme dhe të jashtme, impiantet për vaditjen, ujin, gazin dhe energjinë elektrike deri në pikat e shpërndarjes nëpër vila apo njësitë e paluajtshme pronësi ekskluzive e bashkëpronarëve të veçantë;





- ndriçimi dhe gjelbërimi i ambjenteve të mësipërme;
- në përgjithësi të gjitha pjesët përbërëse të Kompleksit New Born, punimet, instalimet dhe objektet që janë të domosdoshme për ruajtjen dhe përdorimin e tij.
- Përfshihen nga pronësia e përbashkët ato njësi të paluajtshme që vetë kjo Rregullore i specifikon si pronësi individuale dhe ato njësi që janë të regjistruara si të tilla në regjistrat publikë shtetërore.

### **Objekte në Përdorim të Përbashkët**

#### **Shërbimet e ofruara të mirembajtjes**

- Shërbimet për përdorimin dhe shfrytëzimin e Ambjenteve të Përbashkëta, të përmendura këtu më poshtë, përfshijnë sa më poshtë vijon:
  - Gjelberimi i ambjenteve të përbashkëta;
  - Pastrimi i ambjenteve të përbashkëta;
  - Sigurimi i ambjenteve të përbashkëta;
  - Mirembajtja teknike e sistemeve dhe pajisjeve në pronësi të përbashkët;
  - Tërheqja e mbeturinave.
  - Dizinfektimi i ambjenteve të përbashkëta,



#### **Menaxhimi nga Sipërmarrësi**

1. Deri në momentin e kalimit të të paktën 1/3 të njësive të veçanta në pronësi individuale të bashkëpronarëve të New Born dhe në çdo rast deri në zgjedhjen e Shoqërisë Administruese, menaxhimi i objekteve në bashkëpronësi dhe realizimi i shërbimeve të përcaktuara i besohet Sipërmarrësit, STARTEK, i cili ka të drejtën t'i kryejë vetë shërbimet dhe/ose të caktojë një shoqëri apo person të specializuar për këtë qëllim.
2. Pas arritjes së 1/3 të kuotave dhe mbledhjes së Asamblesë së Bashkëpronarëve përzgjidhet Kryesia, e cila në emër dhe me miratim të Asamblesë së Bashkëpronarëve,

do të lidhë kontratë për administrimin e bashkëpronësisë me Shoqërinë Administruese të përzgjedhur nga Sipërmarrësi.

3. Të gjithë bashkëpronarët kontribuojnë financiarisht për mirëmbajtjen dhe administrimin e Hapsirave të Përbashkëta, në përpjesëtim me kuotën e pjesëmarrjes në këtë bashkëpronësi. Këtë kontribut ata e kryejnë duke filluar nga momenti që marrin në dorëzim njësinë e tyre të banimit. Kostot e përlogaritura për administrimin e Kompleksit, buxheti, kuota e pjesëmarrjes të secilit banor dhe tarifa mujore do të njoftohen secilit bashkëpronar veçmas nëpërmjet takimesh të veçanta apo njoftimit në adresën përkatëse.
4. Kuota e pjesëmarrjes respektive në bashkëpronësi e bashkëpronarëve në Ambjentet e Përbashkëta të Kompleksit dhe mënyra e llogaritjes së kuotës do të njoftohet çdo Bashkëpronari nga Sipërmarrësi ose Shoqëria Administruese në një takim të veçantë për këtë qëllim në momentin e dorëzimit të Vilës.
5. Secili bashkëpronar duhet të paguajë tarifën mujore të administrimit brenda datës 5 (pesë) të muajit për muajin në vazhdim (parapagim) nga momenti i dorëzimit nga Shoqëria Administruese i faturës përkatëse.
6. Për qëllim të pagesës së tarifës së administrimit do të hapet një llogari bankare në emër të Shoqërisë Menaxhuese, e cila do të njoftohet secilit Bashkëpronar në momentin e dorëzimit të njësisë së banimit.
7. Secili Bashkëpronar njihet dhe pranon shprehimisht që, do të depozitojë pranë llogarisë së hapur në emër të Shoqërisë Menaxhuese një vlerë si **Garanci** që përbën pagesën e 6 (gjashtë) muajve tarifë menaxhimi për të garantuar shërbimet e mirëmbajtjes së dhe çdo lloj pagese tjetër, që vjen si rezultat i aplikimit të penalteteve për shkelje të Rregullores së Bashkëpronësisë.
8. Për çdo ditë vonese në pagesën e tarifës së administrimit do të aplikohet një penaltet prej 10% të tarifës së menaxhimit për çdo muaj vonese. Mbas kalimit të afatit prej 1 muaji Menaxheri gëzon të drejtën të marrë këtë tarifë nga fondi rezerve. Në rast se fondi rezerve preket për këtë qëllim për më shumë se dy herë për secilin bashkëpronar ose në rast se fondi rezerve është i pamjaftueshëm për të mbuluar detyrimin atëherë do të ndiqen të gjitha hapat e lejuara nga ligji në fuqi për ekzekutimin e detyrimit.
9. Secili Bashkëpronar është i detyruar të respektojë detyrimet që burojnë nga kjo Rregullore edhe gjatë periudhës kur Kompleksi do të jetë në menaxhim të Sipërmarrësit sipas pikës 1 .

## Shpenzimet e Bashkëpronësisë

1. Të gjithë bashkëpronarët kontribuojnë financiarisht për mirëmbajtjen e bashkëpronësisë sipas kuotës të përcaktuar në kontratën e sipërmarrjes respektive.
2. Fakti që njësi e banimit është e pa-banuar nuk përbën arsye për përjashtimin e pronarit të njësisë nga detyrimi për të kontribuar me kuotën e pjesëmarrjes në këtë bashkëpronësi. Asambleja e bashkëpronarëve vendos masën e kontributit për familjet që nuk banojnë/shfrytëzojnë për një kohë më të gjatë se 6 muaj duke përjashtuar ato shërbime që nuk i përkasin (si furnizimi i gjeneratorit me lëndë djegëse, tërheqjen e mbeturinave, e të ngjashme si këto).
3. Shpenzimet e përbashkëta do të përfshijnë sa më poshtë:
  - a) Përgatitja e preventivit për shpenzime për mirëmbajtjen e zakonshme të sistemeve të përbashkëta për gjithë New Born; gjithashtu edhe për shpenzimet e mëdha .
  - b) Përgatitja e preventivit për shpenzime për ndriçimin e Ambjenteve të Përbashkëta, shpenzimet për kanalizimet për ujrat e zeza, për ujin e pijshëm, për transportin e mbeturinave, për sigurimet e ndryshme;
  - c) Pagesa për Menaxherin;
  - d) Detyrime dhe paga/shpërblime për shërbimin e pastrimit, sigurimit dhe lulishtarisë;
  - e) Shpenzime për dizinfektimin dhe disinfektimin e Ambjenteve të Përbashkëta;
  - f) Cdo gjë tjetër që mund të konsiderohet e arsyeshme nga Bashkëpronarët.
4. Secili bashkëpronar duhet të paguajë tarifën mujore të administrimit brenda datës 5 (pesë) të muajit për muajin në vazhdim (parapagim)
5. Për qëllim të depozitimit të tarifës së menaxhimit të paguar nga çdo Bashkëpronar do të hapet një llogari bankare vetëm për këtë qëllim.
6. Për shpenzime të jashtëzakonshme dhe/ose të paparashikuara do të faturohen sipas rastit
7. “Pavarësisht nga të drejtat dhe mundësitë e tjera të Kompanisë Menaxhuese sipas kësaj rregullore ose sipas Legjislacionit, nëse ka pagesa të kërkueshme duke përfshirë pagesa të papaguara, riparimet e dëmeve ose kompesime të tjera, atëherë këto shuma do të tërhiqen nga depozita e sigurisë dhe/ose fondi rezerve”.

## Detyrimet e Bashkëpronarëve

1. Çdo bashkëpronar është i detyruar:
  - a) Të kryejë në objektet/mjediset pronë e tij, punimet dhe riparimet e nevojshme për të shmangur apo në mënyrë të tillë që të shmangë dëmtimet ndaj pronës së bashkëpronarëve të tjere dhe Ambjenteve të Përbashkëta.
  - b) Të kryejë mirëmbajtjen e gjelbërimit, sistemeve, investimeve brenda pronës së tij, në përputhje me kushtet e Kompleksit.
  - c) Të lejojë kryerjen e inspektimeve dhe të riparimeve të pronës së përbashkët brenda njësisë në pronësi të tij nga Menaxheri i Kompleksit.
  - d) Në rast se prona e tij nuk përdoret si banesë e përhershme, atëherë pronari është i detyruar të kontribuojë për menaxhimin dhe mirëmbajtjen e pronës në bashkëpronësi njëjloj si bashkëpronarët e tjerë dhe t'i komunikojë Menaxherit adresën e tij të përhershme/përkohshme dhe numër kontakti për çdo eventualitet të mundshëm.
  - e) Të kryejë pagesat për bashkëpronësi në përputhje me dispozitat e kësaj Rregullore.
  - f) Të paguajë dëmshpërblimin përkatës për dëmet e shkaktuara bashkëpronarëve të tjerë në Ambjente të Përbashkëta dhe/ose në objektet/mjediset pronë individuale të këtyre të fundit.
  - g) Të gjithë bashkëpronarët janë të detyruar të kontribuojnë në përpjesëtim me kuotën e pjesëmarrjes së tyre në bashkëpronësi, me shpenzimet e nevojshme për ruajtjen dhe shfrytëzimin e Ambjenteve të Përbashkëta në një godinë banimi, për realizimin e shërbimeve në interes të përbashkët dhe për përmirësime të vazhdueshme në interes të gjithsecilit dhe sipas rregullave që vijnë.
  - h) Asnjë nga bashkëpronarët, nëpërmjet refuzimit të së drejtës për Ambjentet e Përbashkëta, nuk mund të refuzojë pagesën e detyrimeve të tij.
  - i) Me qëllim përcaktimin e ndarjeve të shpenzimeve për mirëmbajtje të përditshme dhe të jashtëzakonshme, apo rikonstruksionin e pjesëve të veçanta të bashkëpronësisë, fakti që njësi e banimit është e pabanuar nuk përbën arsye për përjashtimin e pronarit të njësisë nga detyrimi për të kontribuar.
  - j) të respektojë normat e etikës dhe të bashkëjetesës, të përcaktuara në rregulloren e administrimit të ndërtesave;

- k) të mos i pengojë bashkëpronarët e tjerë në gëzimin e objekteve, që janë në bashkëpronësi të detyrueshme;
- l) të paguajë tarifën e menaxhimit edhe në rastet kur nuk banon apo e ka dhënë njësinë me qira;
- m) të lejojë kryerjen e inspektimeve dhe të riparimeve të Ambjenteve të Përbashkëta brenda njësisë në pronësi të tij.

2. Detyrimet e pronarëve të njësisë që nuk përdoren

- a) Pronari i njësisë që nuk përdoret si njësitë që shërbejnë si banesë e dytë ose njësitë e personave që jetojnë jashtë vendit është i detyruar të kontribuojë për menaxhimin dhe mirëmbajtjen e pronës në bashkëpronësi njëlloj si bashkëpronarët e tjerë.
- b) Për mbajtjen e kontakteve me Menaxherin e Objektivit dhe për kryerjen e pagesave mujore, pronari detyrohet të njoftojë me njërin nga mënyrat e mëposhtme:
  - a) të njoftojë për adresën, ku dëshiron t'i dërgohen njoftimet;
  - b) të autorizojë një person për të mbajtur kontaktet;
  - c) të njoftojë numrin e llogarisë, ku do ta derdhë tarifën, ose të autorizojë një person, që do të kryejë pagesën e tarifës në emër të tij.

**Dhënia në përdorim**

- 1. Në rastet kur një njësi e paluajtshme është dhënë me qira ose është lënë në përdorim pa shpërblim, qiramarrësi ose përdoruesi përkatës duhet të pranojë dhe të marrë përsipër si bashkëpronari të gjitha detyrimet që rrjedhin nga kjo Rregullore, pa përjashtuar përgjegjësitë e përbashkëta që kanë të dyja palët.
- 2. Bashkëpronari duhet t'i komunikojë Menaxherit adresën e tij të re dhe të dhënat (emrin dhe adresën etj) të përdoruesit/qiramarrësit.

Pronari Objektivit

Investitori

STARTEK shpk

OBJEKTI "NEW BORN"  
STARTEK sh.p.k



**SPECIFIKIME TEKNIKE TE**  
**PERGJITHSHME**

*Hoole*

Stabilizant 10 cm

Binder 6 cm

Asfalt 4 cm



Te gjitha materialet do te jene konform stadarteve te ndertimit:

STASH 660-87

STASH CNR Nr. 1996

STASH 651-87,

BS 812

## 2.2 Trotuaret

Trotuaret e rrugeve do te jene ne te dy anet e rruges me gjeresi 2 m. Trotuari do te ndertohet mbi nenshtresa te trajtuara me rrulim 65 cm, dhe betoni M-150 me trashesi 8 cm, Trotuaret do te ndertohen pasi te jene perfunduar bordurat kufizuese te betonit.

## 2.3 Ndricimi rrugor

Rruget jane parashikuar me ndricim rrugor cdo 50 m, me keto karakteristika:

Shtylla e prodhimit Dissano

Ndricues te prodhimit Dissano, tipi Vista

Llampe SAP 80 W, e prodhimit Dissano

Kabell furnizimi, dhe percjelles tokezimi te prodhimit Prysmain

## 2.4 Gjelberimi rrugor

Ne cdo 10 m ne trotuar do te mbillen peme me lartesi 4 m te pershtateshme per klime lokale. Rruget do te kene sinjalistike vertikale dhe horizontale sipas projektit perkates.

## 2.5 Rrjeti i kanalizimeve te ujrave te bardha

Rrjeti i kanalizimeve te ujrave te bardha eshte projektuar me PEHD (PVC) me diameter nga 110 mm deri ne 300 mm, dhe mbi 300 mm do te ndertohet me tuba betoni te parapregatitur, me puseta shakrkimi cdo 25 m . Pusetat jane parashikuar me thellesi nga 1 m deri ne 4.5 m. Rrjetet jane projektuar ne kuota te tella, te tilla qe te mundesojne shkarkimet e vilave dhe te dranazhimeve, me gravitet. Skema e projektimit e degezuar.

.Elektropompe pilot (qe mban sistemin zjarrfikës gjithmone nen presion).

Prurja  $Q = 5 \text{ l/sek}$   $H = 70 \text{ m}$   $N = ( 5.5 + 2.2 ) \text{ kW}$



### **SEKSIONI 3**

#### **PUNIME DHERASH**

##### **3.1 Germimi**

Gërmimi duhet të kryhet në përputhje me nivelet dhe vijën e prerjeve siç tregohet në Vizatime. Çdo thellësi me e madhe e gërmuar në nivelin e formacionit, brenda tolerancës së lejuar, duhet të bëhet mirë me mbushje me materiale të pranueshme dhe me karakteristika të ngjashme nga Kontraktori me shpenzimet e tij.

Kujdes i veçantë duhet të ushtrohet kur gërmohen prerje për të mos hequr material përtej vijës së specifikuar të prerjes dhe me pas duke shkaktuar rrezikshmëri për qëndrueshmërinë strukturore të pjerrësisë ose duke shkaktuar erozion ose disintegrimit të pjesëve të ngjeshura.

##### **3.2 Trajtimi/ Ngjeshja e zonave të gërmuara**

Zonat dhe pjerrësitë e prerjeve duhet të jenë konform me Vizatimet dhe duhet të rregullohen sipas një vije të pastër të standardit për një tip të dhënë materiali.

Të gjitha zonat horizontale të gërmuara duhet të ngjeshen me një minimum dendësie të thatë prej 95% për dhera të shkrifet dhe 90% për dhera të lidhur.

##### **3.3 Germimi për strukturat**

Gërmimi për strukturat duhet të jetë në përputhje me Vizatimet. Anët duhen mbështetur në mënyrë të përshtatshme gjatë të gjithë kohës. Një alternativë është që ato mund të ngjeshen në mënyrë të përshtatshme.

Gërmimet duhet të mbahen të pastra nga uji. Tabani i të gjithë gërmimeve duhet të nivelohet me kujdes. Çdo pjesë me material të butë ose mbeturina shkëmbi në taban duhet të hiqet dhe kaviteti që rezulton të mbushet me beton.

##### **3.4 Materialet mbushëse të karriera**

Zonat e karriera duhet të aprovohen nga Inxhinieri, para çdo lloji aktiviteti fizik në to. Gropat e nevojshme të provave duhet të merren kampionet dhe të kryhen provat që gjykohen të nevojshme.

Materialet për ndërtimin e rrugëve mund të blihen nga Kontraktori nga palët e treta me kushtin që materiali të jetë konform kërkesave të Specifikimeve teknike. Çdo material ka nevojë për aprovimin me shkrim të Inxhinierit, para përdorimit të tij. Kontraktori duhet të





## 6.2 Shtresa/veshje me pllaka/memer

### 6.2.1 TE PERGJITHSHME

Shttrimet/ Veshjet me pllaka dhe mermere jane parashikuar ne projektin arkitektonik per tu aplikuar ne disa ambiente te viles dhe apartamenteve kryesisht veranda, llozha, tualete dhe ambiente dite dhe nate ne varesi te klientit (klienti ka dy mundesi zgjedhjeje pllaka ose parket laminat ne keto ambiente sallon, dhoma gjumi, korridore te brendshme, garderobera). Pllakat do te furnizohen nga STARTEK, ndersa te gjitha aksesoret dhe materialet e tjera nga nenkontraktori, sipas specifikimeve teknike te meposhtme.

### 6.2.2 MATERIALET

Pllakat jane ne proces negociimi .Megjithate mendojme se do qendrojme ne materialet e meposhtme. Menjehere sapo te merret konfirmimi per llojin konkret te pllakes qe do perdoret do i dergohet klientit material i azhornuar.

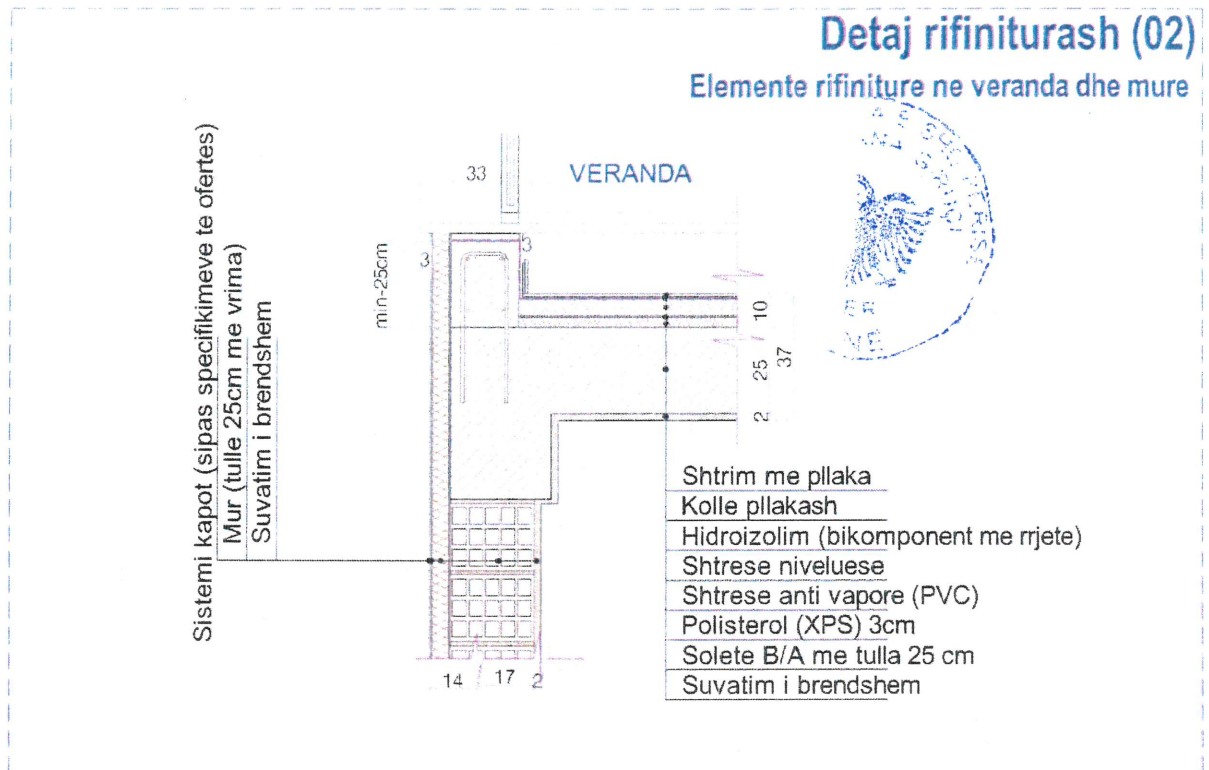
Materialet qe do te perdoren per shtrime dhe veshje do te jene si me poshte:

- Pllaka gres porcelanato nga 5 deri 10 mm
- Pllaka qeramike 5-7 mm
- Mermer per shtrime 15-30 mm
- Mermer per veshje 15-20 mm
- Kryqe plastike
- Kollë e cilesise se mire
- Bojak cilesor
- Silikon cilesor
- Llac cemento

### 6.2.3 APLIKIMI

Shtrimi/veshja do te kryhet konform vizatimeve dhe instruksioneve te prodhuesit dhe standarteve te fushes.

- Fugat e dilitimit te pllakave do te jene te tilla qe ndajne siperfaqet qe kalojne mbi 20 m<sup>2</sup> dhe aty ku gjykohet nga inxhinieri i objektit, gjithashtu duke respektuar fugat e konstruksionit te shtreses niveluese te bera me perpara. Nese nuk ka fuga ne shtresen niveluese atehere ajo do te pritet per te shoqeruar fugen e pllakave.
- Elementet te cilat do te vishen me pllake jane dyshemet, banjot si dhe verandat, te cilat mund te shtrohen drejt ose diagonal sipas kerkeses se klientit .
- Kolla qe do te perdoret per shtrimin dhe veshjen e pllakave duhet te jete e cilesise shume te mire dhe do te miratohet me pare nga STARTEK .
- Firo e pllakes per keto permasa dhe menyre shtrimi do te merret 3 % per menyren e shtrimit drejt , dhe 4 % ne menyren e shtrimit diagonal e cila do ti njihet nenkontraktorit nga sasia e perdorur. Per tejkalim te kesaj firo nenkontraktori mbulon kostot e pllakave shtese te terhequra prej tij.
- Ne shtrimin dhe veshjen e banjove te respektohet radha e punes si me poshte :
  - Veshja e faqeve vertikale deri ne pllaken e fundit pa e vendosur ate.



### 1. TRANSPORTI

Ngarkimi, transporti, dhe shkarkimi do te behet konform instruksioneve te Startek

### 2. MONTIMI

Montimi ne kantier i zerit te mesiperm do te behet nga specialistet perkates, dhe me mjetet e duhura te punes.

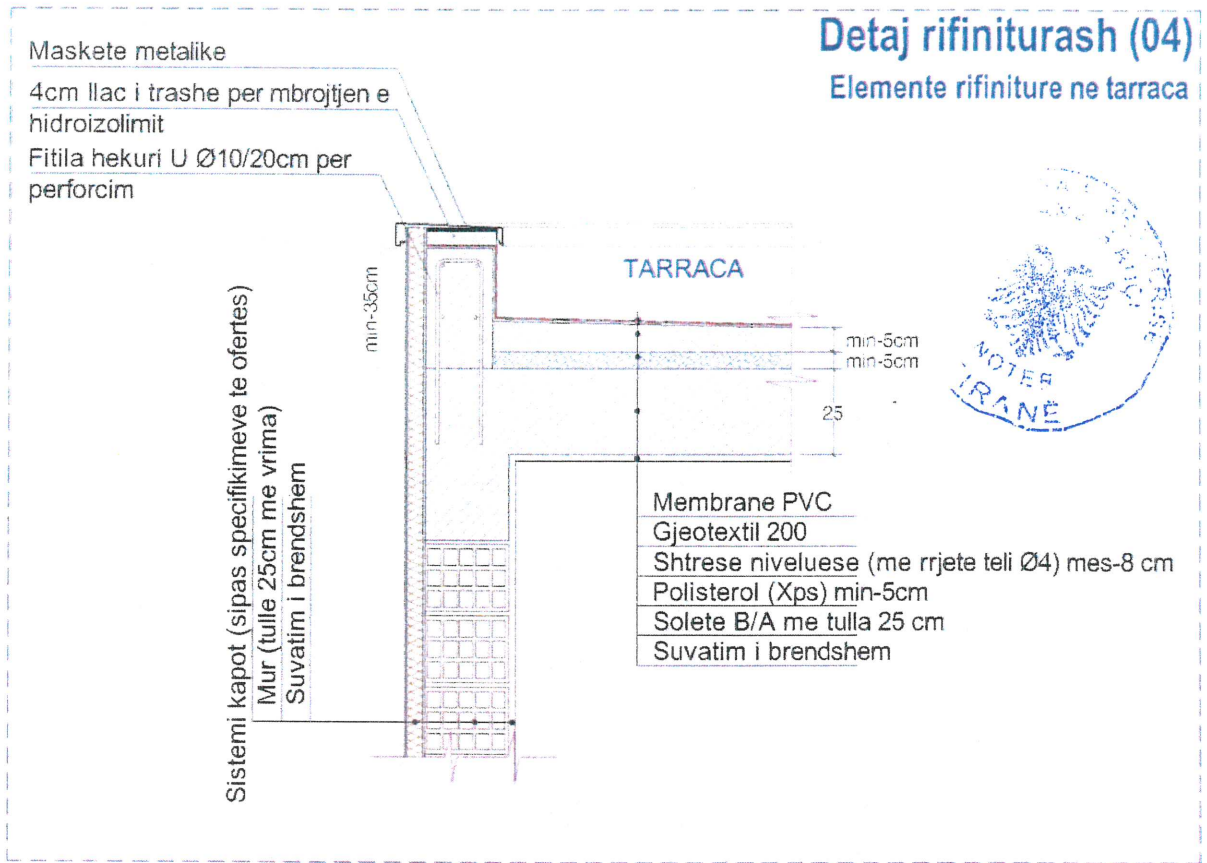
Montimi do kryhet sipas udhezimeve te inxhnierit, dhe radhes se punimeve, pa penguar punen e grupeve te tjera.

Ne montim do perfshihen te gjitha veglat dhe mjetet e kerkuara.

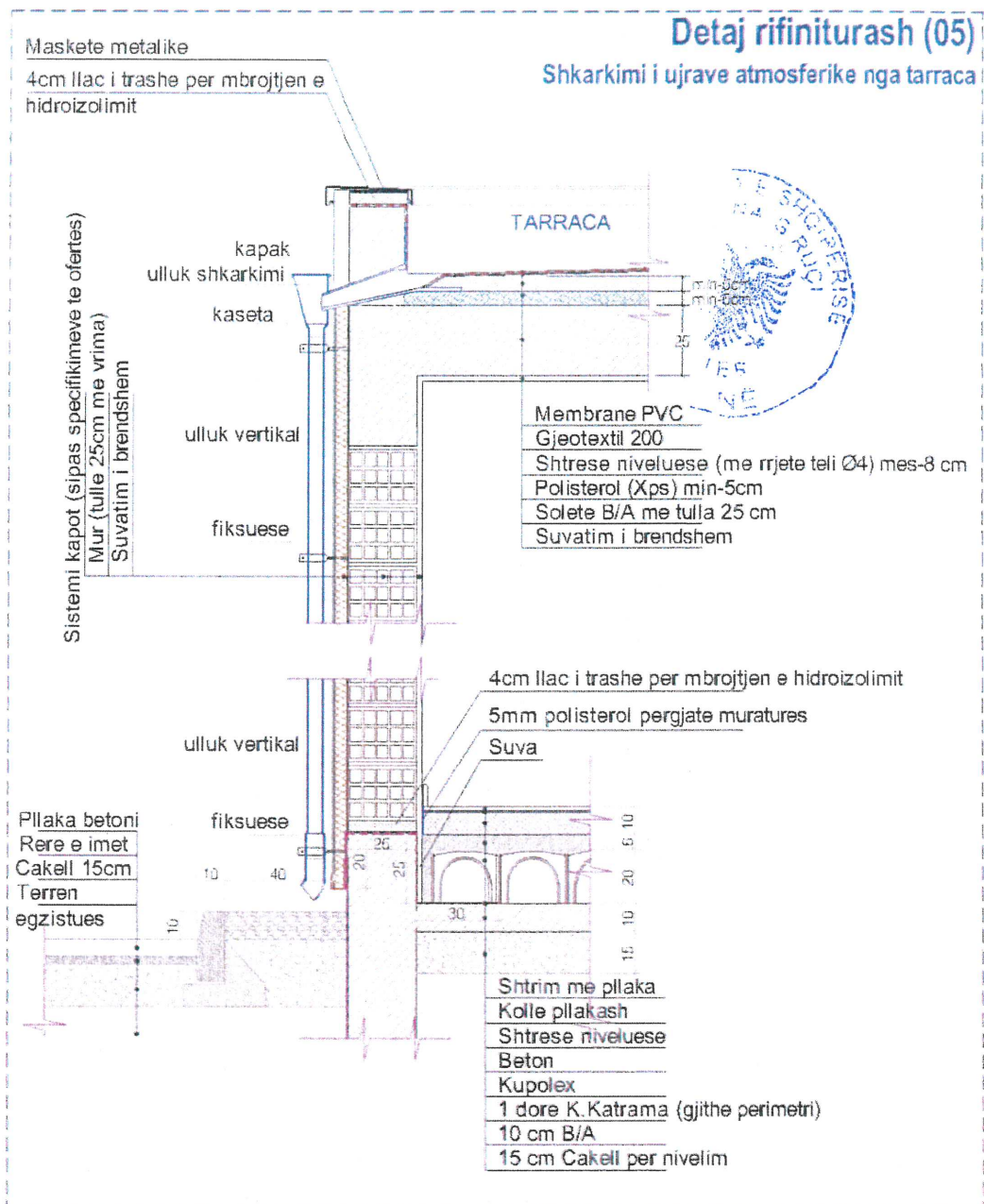
### 3. INSPEKTIMI DHE MARRJA NE DOREZIM E PUNIMEVE

Inspektimi do behet gjate procesit te montimit dhe pas saj, me qellim kontrollin e elementeve te meposhtem:

- kuotat
- materialet
- puthitjen
- detajet e kapjes
- tolerancat
- vertikaliteti
- horizontaliteti



Detaji I hidroizolimit dhe sistemit kupolex



rekomanduara pra  $<2\%$ .

Percjellesit e perdorur ne sistemet e kategorise se pare duhet te jene te pershtatur me tension nominal kundrejt tokes dhe tension ( $U_0/U$ ) jo me te vogel se 450/750V, ndersa ato qe perdoren ne sistemet e sinjalizimit dhe te komandes jo me te vogel se 300/350

$U_0$  =tensioni nominal ndaj tokes

U tensioni nominal

Percjellsat qe perdoren ne realizimin e impianteve elektrike duhet te shenohen me ngjyrat e parashikuara ne tabelat unifikuese. Ne veçanti duhet te respektohet dy ngjyreshi jeshil-verdhe per percjellesit e mbrojtjes, dhe blu i hapur per percjellesin e neutrit. Norma nuk percakton ngjyrat e veçanta per percjellesit e fazes, por ato duhen shenuar ne menyre te njejte per te gjithe impiantin nga ngjyra e zeze, gri dhe kafe. Ne rrjetin tre fazor ( si ai per furnizimin e stufes se gatimit) ato duhet te jene me tre ngjyra te ndryshme.

Seksioni i percjellesit zgjidhet ndermjet vlerave te unifikuara. Nga tabelat e unifikimit seksionet minimale te lejuara jane:

- 0,75mm<sup>2</sup> per qarqet e sinjalizimit dhe te telekomandes :
- 1,5 mm<sup>2</sup> per qarqet e ndriçimit baze, aparate te ndriçimit dhe aparate me fuqi me te vogel

ose te barabarte me 2.2kW:

- 2,5mm<sup>2</sup> per qarqet fuqia e te cilave eshte me e vogel ose e barabarte me 4 KW:
- 4mm<sup>2</sup> per linjat e veçanta qe ushqejne aparate te veçante me fuqi nominale me te madhe se 4

KW:

Qarqet me seksion 1,5mm<sup>2</sup> jane te mbrojtura nga mbingarkesat nga nje automat me rryme nominale 10A , ndersa qarqet me seksion 2,5mm<sup>2</sup> jane te mbrojtura me nje automat me rryme nominale 16 A, ato me 4mm<sup>2</sup> me automat 20A.

Linjat jane llogaritur te jene gjithashtu te mbrojtura edhe per nje lidhje te shkurter ne fund te tyre. Duke mbajtur parasysh tipin e percjellesit te perdorur, seksionin e tij, nivelin e rrymes se lidhjes se shkurter dhe karakteristikat e automateve te perdorur normalisht ne ndertimet publike, linjat jane gjithashtu te mbrojtura edhe nga nje lidhje e shkurter ne fillim te linjes.

Eshte bere zgjedhja e tipit dhe llogaritja e seksionit te percjellesave ne baze te fuqise se pajisjes qe do te ushqejte dhe automateve per secilin qark te furnizimit te pajisjeve elektrike sipas normave perkatese. Pervец mbrojtjes nga mbingarkesa eshte patur parasysh dhe selektiviteti i qarqeve.

Mbrojtja nga kontaktet indirekte eshte realizuar nepermjet neutrizimit te paisjeve. Per kete qellim çdo paisje elektrike si dhe ndriçimi furnizohet me tre percjellesa (apo me 5 percjellesa) faze , neuter dhe percjelles mbrojtjes (PE). Gjithashtu per mbrojtjen nga kontaktet indirekte dhe direkte eshte parashikuar dhe mbrojtje diferenciale. Duke patur parasysh linjat e gjata dhe paisjet e shumta te vendosura, per te mos patur nderprerje te shpeshta te energjise, instalimi kryesor i brendshem furnizohet nga dy çelsa automat ku secili ushqen nje pjese te linjave te katit te pare dhe nje pjese te katit te dyte. Automatet kryesor jane te tipit diferencial klases 0.03A me rryme nominale 32 A (e paraqitur me hollesi ne relacionin "Skemat e paneleve elektrike"). Gjithashtu edhe paisjet e ambienteve te jashtme dhe te lidhura me ujin si ndriçimi i jashtem etj, per te mos penguar furnizimin normal te baneses jane furnizuar nga çelsa diferencial te vecante po me rryme te njejte mbasi

**Refiniturat e brendshme**

**Kompania Startek furnizohet me pllaka nga keta kontraktore**

-Bottega Italiana.godina Elegance .0693528789

-Delta Group: Tel 0688035213

**Me hidrosanitare nga :**

-Henry Hidrosanitare: Tel 0682021089

**Dyert e brendshme**

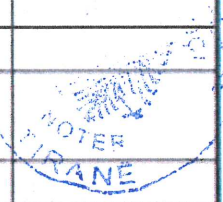
- EuroBicaku : Tel 0692073516

Tabela me cmime si me poshte:

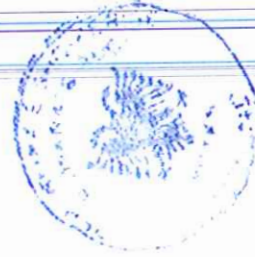
"NEW BORN" STARTEK



Nr.	Emertimi i Zerave	Cmimi Bazik (Euro)	
1	F-V WC Porcelani sospezo me kasete te fshehte ne mur, vida inkastrimi dhe	212.00	
2	F-V Bide Porcelani sospezo, mishelator, stafa, pilete	122.00	
3	F-V Lavaman sospezo, mishelator, sifon inoxi	135.00	
4	Pilete gjatesore per zonen e dushit, grup mishelator dhe salishent	121.00	
5	F.V. vendosje pllaka per shtrim dhe veshje	12.00	
6	F V dyer te brendshme	192.00	



# EXHIBIT D



REPUBLIKA E SHQIPËRISË  
DHOMA KOMBËTARE E NOTERISË  
DEGA VENDORE TIRANË

NOTER RIDVANA G. RUÇI  
ADRESA KAJO KARAFILI  
TEL: 683030361

## KONTRATË SHITJE PASURI E PALUAJTSHME

Nr. repertori: 874

Nr. koleksioni: 353

Tirane më 17/02/2022

Ligjet referuese:

- 1.Ligji nr. 7850, datë 29/07/1994 "Kodi Civil i Republikës së Shqipërisë", i ndryshuar
- 2.Ligji nr. 9887, date 10/03/2008 "Për mbrojtjen e të dhënave personale", i ndryshuar
- 3.Ligji nr. 110, datë 20/12/2018 "Për Notarinë"



A2022053240034536779





A2022053240034536779

**KONTRATE SHITJE PASURI E PALUAJTSHME***(apartament)*

Sot, më datë 17/02/2022, para meje Notere RIDVANA G. RUÇI, anëtare në Dhomën Kombëtare të Noterisë, Dega Vendore TIRANË, me zyrë në adresën Tiranë, KAJO KARAFILI, u paraqit personalisht:

**SHITES:** Teuta Hoxha, atësia Perikli, amësia Ana, shtetase Shqiptare, lindur në Tiranë dhe banues në TIRANË, me adresë Vllazën Huta; Nd. 2; H. 1; Njësia Administrative Nr. 2; Njësia Bashkiake Nr. 2; 1017; Tiranë, lindur më 24/10/1952, gjendja civile "e martuar", madhore, me zotësi të plotë juridike për të vepruar, për identitetin e të ciles u garantova me Leternjoftim ID nr. 034071207 dhe nr. personal F26024016K,

Flamur Hoxha, atësia Adem, amësia Zyrako, shtetas Shqiptar, lindur në Kajce, Përmet dhe banues në TIRANË, me adresë Vllazën Huta; Nd. 2; H. 1; Njësia Administrative Nr. 2; Njësia Bashkiake Nr. 2; 1017; Tiranë, lindur më 01/05/1948, gjendja civile "i martuar", madhor, me zotësi të plotë juridike për të vepruar, për identitetin e të cilit u garantova me Leternjoftim ID nr. 033817289 dhe nr. personal E80501148P, *këtu e më poshtë, për efektet e kësaj kontrate referuar si Shitës).*

**BLERES:** Artan Gjokaj, atësia Memo, amësia Andoneta, shtetas Shqiptar, lindur në Gjirokastrë dhe banues në TIRANË, me adresë Skender Shtylla; Nd. 8; H. 3; Njësia Administrative Nr. 7; Njësia Bashkiake Nr. 7; 1023; Tiranë, lindur më 25/08/1969, gjendja civile "i martuar", madhor, me zotësi të plotë juridike për të vepruar, për identitetin e të cilit u garantova me Leternjoftim ID nr. 035583668 dhe nr. personal G90825032R,

Ollga Gjokaj, atësia Kristo, amësia Janulla, shtetase Shqiptare, lindur në Gjirokastrë dhe banues në TIRANË, me adresë Skender Shtylla; Nd. 8; H. 3; Njësia Administrative Nr. 7; Njësia Bashkiake Nr. 7; 1023; Tiranë, lindur më 28/06/1970, gjendja civile "e martuar", madhore, me zotësi të plotë juridike për të vepruar, për identitetin e të ciles u garantova me Leternjoftim ID nr. 035608983 dhe nr. personal H05628085S, *këtu e më poshtë, për efektet e kësaj kontrate referuar si Blerësi).*

Pasi verifikova statusin ligjor të palëve të sipërpërmendura, Unë Noterja konstatova se ato janë në përputhje të plotë me ligjin. Palët kontraktuese, me vullnetin e tyre të lirë e të plotë, duke iu përmbajtur dispozitave të Kodit Civil të Republikës së Shqipërisë neni 83, 705 e vijues i tij, ligjit nr. 111/2018 "Për Kadastrën", neneve 62, 63, 105, 106, 108, 126, 127 të ligjit nr. 110/2018 "Për Noterinë", bien dakord dhe kërkojnë nga Unë Noterja hartimin e Kontratës së Shitjes Pasuri e Paluajtshme - Apartament, sipas kushteve dhe përcaktimeve ligjore të mëposhtme:

**BAZA LIGJORE**

a. Baza Ligjore e Kontratës së Shitjes është:

- Kodi Civil, nenet 83, 164, 192, 705, dhe 750 e vijues;
- Kodi i Familjes, nenet 73, 74/a e vijues;
- Ligji 10/2018, datë 20.12.2018 "Për Noterinë", nenet 105/3, 105/4, 105/5 neni 127 e vijues;
- Ligji nr. 111/2018, datë 07.02.2019 "Për Kadastrën", neni 42 e vijues;
- Ligjit 9887, datë 10.03.2008 "Për mbrojtjen e të dhënave personale"
- Ligji Nr. 8438, datë 28.12.1998 "Për tatimin mbi të Ardhurat", i ndryshuar
- Ligji nr. 9632, datë 30.10.2006 "Për sistemin e taksave Vëndore", i ndryshuar
- Udhëzimi i përbashkët i Ministrisë së Drejtësisë dhe Ministrisë së Financave dhe Ekonomisë nr.20 datë 14.09.2020 "Për procedurën teknike për kryerjen e pagesës në rastet e kalimit të pasurive të paluajtshme",
- Udhëzimi nr. 29 datë 30.07.2018 "Për tatimin e kalimit të së drejtës së pasurisë së paluajtshme"

1. Palët kontraktore

Znj. Teuta Hoxha dhe Z.Flamur Hoxha, për efekt të kësaj kontrate do të quhen pala shitëse dhe këtu e në vijim do t'i referohemi me këtë emërtim,



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si dhe Z.Artan Gjokaj dhe Ollga Gjokaj për efekt të kësaj kontrate do të quhen Pala Blerese dhe këtu e në vijim do t'i referohemi me këtë emërtim.

## 2. Objekti i Kontrates

Pala shitese, sipas çertifikatës për vërtetim pronësie lëshuar nga Zyra e Regjistrimit të Pasurive të Paluajtshme Durrës, është pronare e pasurisë:

Apartament me nr Pasurie 1/26+2-5 vëllumi 11, faqe 81, (me kod unik 1925011081) Zona Kadastrale 1925. Kjo pronë është e llojit "Apartament" me sipërfaqe 69.4 m2 (gjashtedhjetë e nente pike kater meter katror), ndodhur ne Pallatin Tip A.2, ne katin e dyte teknik, sipas planimetrise bashkangjitur në adresen: Durrës, Rruga NB.Hamallaj.

Barre dhe hipoteke mbi pasurine nuk ka.

Kjo vërtetohet nga shënimet e bëra nga rregjistruesi i ASHK Durrës (ish Zyra e Regjistrimit te Pasurive te Paluajtshme Durrës), në kartelën e përditësuar të pronësisë, në rubrikën seksioni i hipotekave etj.

Qëllimi i kësaj kontrate është të sanksionojë dhe të përmbushë marrëveshjen ndërmjet palës shitëse që shet në favor të palës blerëse këtë pasuri dhe palës blerëse që pranon ta blejë këtë pasuri, kundrejt këtyre kushteve:

## 3. Çmimi Kontraktor:

Shitësi deklaron se i shet palës blerëse llojin e pasurisë "apartament", me te dhënat e mësipërme e cila figuron e regjistruar në emrin e palës shitëse.

Çmimi i shitjes është caktuar në vlerën monetare 130,000 euro (njëqind e tridhjetë mijë euro) dhe kjo vlerë do të likujdohet ne llogarinë ndërmjetese te Notere Ridvana Ruçi me NUIS L23220801U prane Credins Bank sha, brenda 10 diteve nga data e nënshkrimit te ketij akti noterial.

Bleresi deklaron se pranon ta blejë dhe se Palet pranojne ndërmjetesimin e noterit persa i perket pageses se çnimit te shitjes sipas udhezimit te MF, MD, nr. 6915/2, date 30.01.2012 "Mbi procedurat teknike per derdhjen e pageses se tjetersimit ne llogarine bankare te noterit", pasi shuma e mesiperme do te likujdohet ne llogarine e noterit Ridvana Ruci prane Credins sha me IBAN AL 35 2121 1016 0000 0000 0078 2759.

Me regjistrimin e pronës ne ASHK Durrës dhe nxjerrjen e certifikates se pronesise ne emer te pales blerese, palet dekalrojne dhe autorizojne noteren te transferoje vleren totale te shitblerjes, ne llogarine e pales shitese me perfaqesues Teuta Perikli Hoxha prane Credins Bank sha me nr.llogarie 00001645017 EUR.

Bashkepronari Z.Pamur Hoxha bie dakord qe vlera totale e shitblerjes te transferohet ne llogarine e bashkeshortes se tij prane Credins Bank sha, me te dhenat e sipercituara.

## 4. Dorëzimi:

Pasuria – Objekt kontrate do të merret në dorëzim nga ana e palës blerëse pas nënshkrimit të këtij akti dhe pajisjen me çertifikatë pronësie, në gjendjen dhe cilësinë që është parë dhe pëlqyer lirisht nga Blerësi.

Pala blerese bie dakort dhe nuk ka asnje pretendim tjetër ne lidhje me ambientet e perbashketa pervec sipërfaqeve qe jane percaktuar ne hartën e shperndarjes se ambienteve te perbashketa sipas Aneksit bashkengjitur ketij akti Pala blerese gjithashtu deklaron se bie dakord mbi shperndarjen dhe percaktimin e perdorimit te ambienteve te perbashketa , sipas cilesimeve ne hartën , aneks te kesaj kontrate.

## 5. Garancite:

Pala shitëse merr përsipër të ndjekë çdo procedurë të nevojshme gjyqësore në rast paraqitje të ndonjë kërkese padie me objekt titullin e plotë apo të pjesshëm të pronësisë mbi sendin objekt kontrate.

## 6. Kalimi i Pronësisë

Palët morën dijeni se me lidhjen e kësaj kontrate, me nënshkrimin e saj prej tyre dhe me regjistrimin e saj ne ASHK Durrës (ish Zyra e Regjistrimit te Pasurive të Paluajtshme Durrës), pala shitese zhvishet nga pronë e pronës se përshkruar më lart dhe bashkëpronarë ekskluzivë dhe të pakontestueshëm të tërësisë së pasurisë së mësipërme njihen bleresit Artan Gjokaj dhe Ollga Gjokaj .

Në këto rrethana Zyrës së Regjistrimit i lind e drejta të transkriptojë pronën e mësipërme në emrin e blerësit nga emri i shitësit.

## 7. Tatimet mbi kontratën:

Palët e mësipërme marrin përsipër të likujdojnë të gjitha detyrimet tatimore dhe taksat vendore përkatëse, sipas ligjeve ne fuqi.



A2022053240034536779

#### 8. Njoftimet:

Pala blerëse deklaron se mori dijeni se brenda 30 ditëve nga nënshkrimi i kontratës do bëjë rregjistrimin pranë ASHK Durres (ish Zyra e Regjistrimit të Pasurive të Paluajtshme Durres), në të kundërtën me kalimin e afatit 30 ditor përveç tarifës së rregjistrimit për çdo ditë vonesë që ka kaluar nga kjo datë, duhet të paguajë një tarifë shtesë të barabartë me 10% të tarifës së rregjistrimit.

#### 9. Akte bashkëngjitur:

Bashkëlidhur kësaj kontrate janë çertifikata e pronësise, kartela e pronësise dhe ID e palëve kontraktore.

### DISPOZITAT PËRFUNDIMTARE

Kontrata e Shitjes pasuri e paluajtshme - Apartament u hartua në gjuhën shqipe prej meje Noteres në 4 (katër) kopje, me vlera të njëjta juridike; mbështetur në shprehjen e lirë e të plotë të vullnetit të palëve kontraktuese. Njëra kopje vendoset në arshivën noteriale, një kopje depozitohet në institucionin e regjistrimit të pasurive të paluajtshme, ASHK, dega vendore Durres për t'u regjistruar dhe dy kopjet e tjerë u vihen në dispozicion respektivisht palëve kontraktuese.

Kontrata e Shitjes pasuri e paluajtshme - Apartament, u lexua nga unë Noterja me zë të lartë dhe në mënyrë të qartë në prani të palëve kontraktuese, të cilët më deklaruan se e kuptuan përmbajtjen e saj dhe meqenëse ajo shpreh vullnetin e tyre të lirë e të plotë, u njohën dhe i kuptuan efektet e saj juridike, e nënshkruajnë atë rregullisht përpara meje Noteres.

Unë Noterja, verifikova identitetin e palëve kontraktuese nëpërmjet dokumenteve të identitetit dhe pasi e gjeta përmbajtjen e aktit noterial të mësipërm, në përputhje të plotë me nenin 62, 63 të ligjit nr. 110/2018 "Për Noterinë", vërtetoj nënshkrimin e tyre.

Në zbatim të ligjit nr. 9887, datë 10.03.2008 "Për mbrojtjen e të dhënave Personale", unë Noterja deklaroj se do të ruaj dhe përpunoj të dhënat personale të subjekteve të kësaj Kontrate, në mënyrë të drejtë dhe të ligjshme.

#### SHITES

Teuta Hoxha

Flamur Hoxha

#### BLERES

Artan Gjokaj

Ollga Gjokaj

#### NOTER

RIDVANA G. RUÇI

REPUBLIKA E SHQIPËRISË  
AGJENCIA SHTETËRORE E KADASTRËS

## ÇERTIFIKATË REGJISTRIMI PRONËSIE

PRONARI/BASHKËPRONARËT		
Emri (Emër, Atësi dhe Mbiemër)	Nr. Personal Id	Pjesa(-/-)
Flamur Adem Hoxha	E80501148P	1/2

Numri i Pasurisë	1/26+2-5		
Kodi Unik	1925011081		
Zona Kadastrale	1925		
Lloji i Pasurisë	APARTAMENT		
Sipërfaqja e pasurisë (m2)	Totali: 69.4	Truall: 0	Ndërtesë: 0
Vlera Aktuale e Pasurisë	1		
Adresa e Pasurisë	DURRËS, NB.HAMALLAJ		

SHËNIM: BASHKËPRONËSI SIPAS KARTELËS TË PASURISË SË PALUAJTSHME BASHKËLIDHUR

DREJTORI  
Risena Xhaja

Risena  
Xhaja

Digitally signed by  
Risena Xhaja  
Date: 2022.02.03  
09:25:49 +02'00'

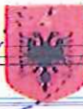
Data e lëshimit 03/02/2022



Vulosur elektronikisht nga Drejtorja  
Vendore Durrës  
Data: 20220203 09:20:17 +02'00'  
E60501148P2022020309201105L1014



Shënimi: Ky dokument është gjeneruar dhe vërtetuar me anë të një procedurë automatike nga një sistem elektronik (Agjencia Shtetërore e Kadastrës)



REPUBLIKA E SHQIPËRISË  
AGJENCIA SHTETËRORE E KADASTRËS

## ÇERTIFIKATË REGJISTRIMI PRONËSIE

PRONARI/BASHKËPRONARËT		
Emri (Emër, Atësi dhe Mbiemër)	Nr. Personal Id	Pjesa(-/-)
Teuta Perikli Hoxha	F26024016K	1/2

Numri i Pasurisë	1/26+2-5		
Kodi Unik	1925011081		
Zona Kadastrale	1925		
Lloji i Pasurisë	APARTAMENT		
Sipërfaqja e pasurisë (m2)	Totali: 69.4	Truall: 0	Ndërtesë: 0
Vlera Aktuale e Pasurisë	1		
Adresa e Pasurisë	DURRËS, NB.HAMALLAJ		

SHËNIM: BASHKËPRONËSI SIPAS KARTELËS TË PASURISË SË PALUAJTSHME BASHKËLIDHUR

DREJTORI  
Risena Xhaja

Risena  
Xhaja

Digitally signed by  
Risena Xhaja  
Date: 2022.02.03  
01:20:22 +0200

Data e lëshimit 03/02/2022



Vulosur elektronikisht nga Drejtoria  
Vendore Durrës  
Date: 2022.02.03 11:28:48 +0200  
F26024016K2022020311284146L1014



Shënimi: Ky dokument është gjeneruar dhe vulosur në atë  
të një procedurë automatike nga një shtet elektronik (Agjencia Shtetërore e Kadastrës)



REPUBLIKA E SHQIPËRISË  
AGJENCIA SHTELËTORË E KADASTRËS

KARTELA E PASURISË SË PALUAJTSHME

Kodi Unik 1925011081  
(Nga \_\_\_\_\_, Në \_\_\_\_\_)

**A - TË DHËNAT E PASURISË**

Zona Kadastrale Nr. 1925, Lloji i Pasurisë: APARTAMENT, Nr. i Pasurisë: 1/26+2-5, Sipërfaqja Totale 69,4 m<sup>2</sup>,  
(Nga të Cilat Truall 0 m<sup>2</sup>; Ndërtesë 0 m<sup>2</sup>)

Indeksi i Hartës Kadastrale K-34-88(129-B), Numri i Pemëve: 0,  
Adresa e Pasurisë: Bashkia NB.HAMALLAJ, Rruga \_\_\_\_\_, Ndërtesa Nr. \_\_\_\_\_, SH/K \_\_\_\_\_, Apartamenti Nr. \_\_\_\_\_

Vlera e Pasurisë:

Fillestare 1 Lckc (Akti Nr. 395/164, Dt. 25/01/2022), Rivlerësim 15775500 Lckc (Akti Nr. 2091, Dt. 10/02/2022)

**B – TË DHËNAT E TITULLIT TË PRONËSISË**

Pronari: Teuta Perikli Hoxha, Nr. Identifikimi/NIPT F26024016K, Pjesa Takuese 1/2, Lloji i Pronësisë: I

Adresa e Pronarit: Bashkia TIRANË, Rruga VLLAZËN HUTA, Ndërtesa Nr. 2, SH/K 1, Apartamenti Nr. \_\_\_\_\_

Pronari: Flamur Adem Hoxha, Nr. Identifikimi/NIPT E80501148P, Pjesa Takuese 1/2, Lloji i Pronësisë: I

Adresa e Pronarit: Bashkia TIRANË, Rruga VLLAZËN HUTA, Ndërtesa Nr. 2, SH/K 1, Apartamenti Nr. \_\_\_\_\_

Akti i Fitimit të Pronësisë: Emërtimi: Kontratë shtjfe, Nr. 395/164, Datë: 25/01/2022

Regjistruar: Nr. 2075, Datë: 03/02/2022

*\*Pjesëmarrës në Bashkëpronësi të Detyrueshme për Pasurinë Nr. \_\_\_\_\_, me Kod Unik \_\_\_\_\_*

**B/1 – TË DHËNAT E REGJISTRIMIT PARAPRAK**

Akti Paraparak i Fitimit të Pronësisë: Emërtimi: \_\_\_\_\_, Nr. \_\_\_\_\_, Datë: \_\_\_\_\_

Përshkrimi i Objektivit të Aktit: \_\_\_\_\_

Regjistruar: Nr. \_\_\_\_\_, Datë: \_\_\_\_\_



REPUBLIKA E SHQIPËRISË  
AGJENCIA SHTETËRORE E KADASTRËS

KARTELA E PASURISË SË PALUAJTSHME

C-TË DREJTAT REALE

Nr. Regjistrimi	Dt. Regjistrimi	Lloji të Drejtës	Të Dhënat e Aktit			Afati i Vlefshmërisë	Përfitues	
			Emërtimi	Nr.	Datë		Emër Atësi/Mblemër	Nr. Identifikimi/ NIP

D - KUFIZIMET E PRONËSISË

Nr. Regjistrimi	Dt. Regjistrimi	Lloji i Kufizimit	Të Dhënat e Aktit			Afati i Kufizimit	Përfitues/Kërkuar	
			Emërtimi	Nr.	Datë		Emër Atësi/Mblemër	Nr. Identifikimi/ NIP

E - INFORMACIONE TË TJERA PËR PRONËN

Lloji i Informacionit: \_\_\_\_\_, Emërtimi i Aktit: \_\_\_\_\_, Nr. \_\_\_\_\_, Datë: \_\_\_\_\_

Regjistruar: Nr. \_\_\_\_\_, Datë: \_\_\_\_\_

Përshkrimi: \_\_\_\_\_

DREJTORI  
Risena Xhaja

Risena  
Xhaja

Digitally signed by  
Risena Xhaja  
Date: 2022.02.10  
03:55:15 +0200

Data e lëshimit 10/02/2022



Vulosur elektronikisht nga Drejtoria  
Vendore Durrës  
Date: 2022/02/10 15:49:23 +0200  
F26024016K2022021015491628ASHK

Shënimi: Ky dokument është gjeneruar dhe vulosur sec on?  
Is një procedurë automatike nga një sistem elektronik (Agjencia Shtetërore e Kadashtës)

3981



Risena  
Xhaja

Digitally signed by  
Risena Xhaja  
Date: 2022.02.03  
04:23:04 +02'00'

REPUBLIKA E SHQIPËRISE  
AGJENCIA SHITËTËRORE E KADASTRËS

FRAGMENT I HARTËS KADASTRALE

ZONA KADASTRALE:	<u>1925</u>	KODI UNIK:	<u>1925011081</u>
NUMRI PASURISË :	<u>1/26+2-5</u>	INDEX I HARTËS:	<u>K-34-88(128-A)</u>

KORNIZA REFERUESE GJEODEZIKE SHQIPTARE

SH 1: 2500

DREJTORI  
Risena Xhaja

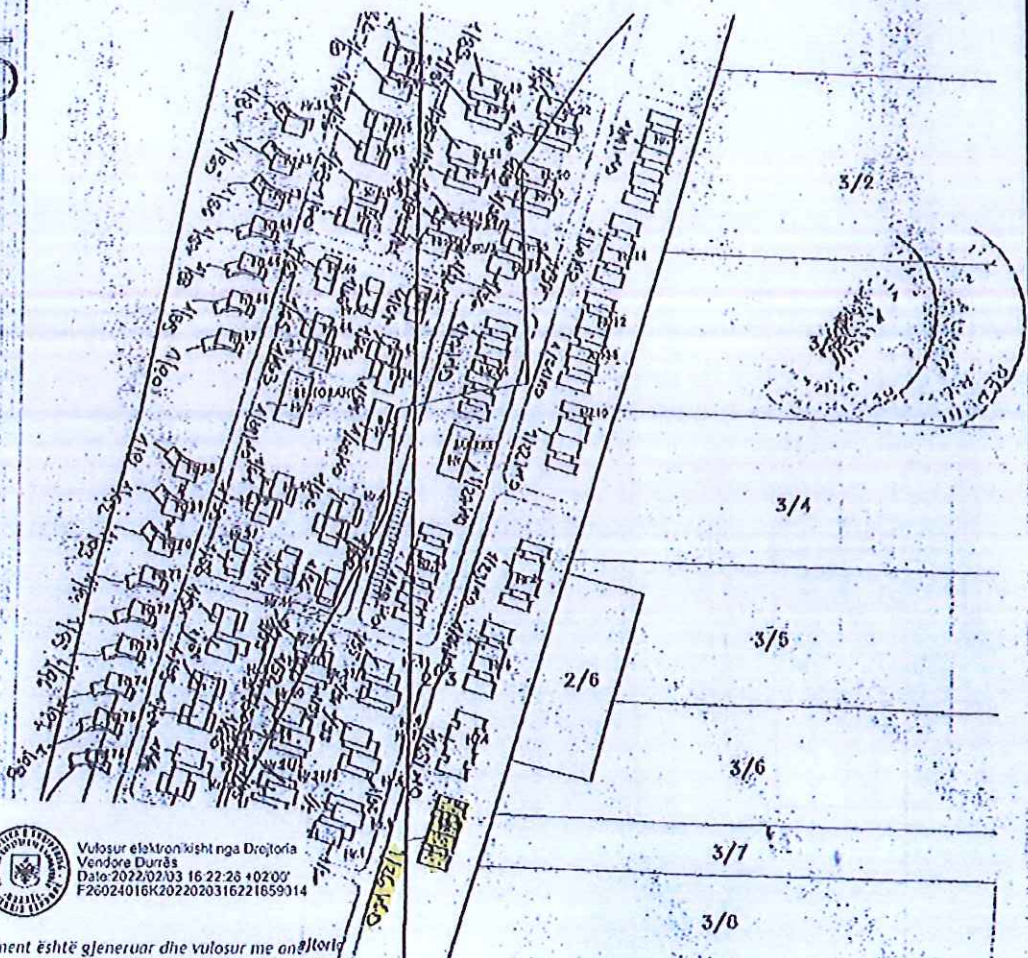
Data e leshimit 03//02//2022

SHPJEGUES

PARCELA

NDERTESA

1925  
HAMALLAJ



Vulosur elektronikisht nga Drejtoria  
Vendore Durres  
Date: 20220203 16:22:26 +0200  
F26024016K2022020316221659314

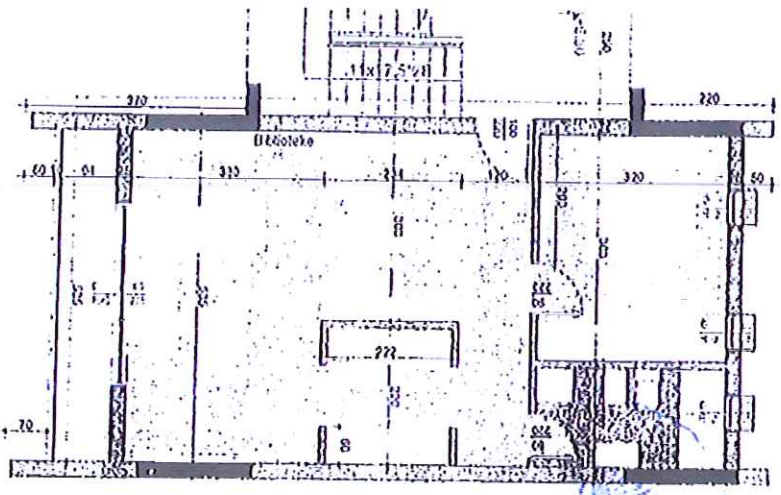
Shënim: Ky dokument është gjeneruar dhe vulosur me anë të  
të një procedure automatike nga një sistem elektronik (Drejtoria



# ALBUM SHITJESH

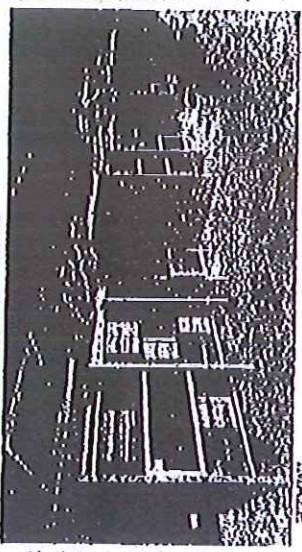
STACIONI I OSJEKUIT NE ZONE  
AP-200

AP-200

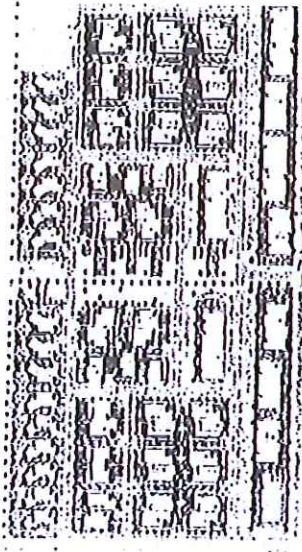


SIPERFAQE TOTALE AP: 200 - 78 m<sup>2</sup>

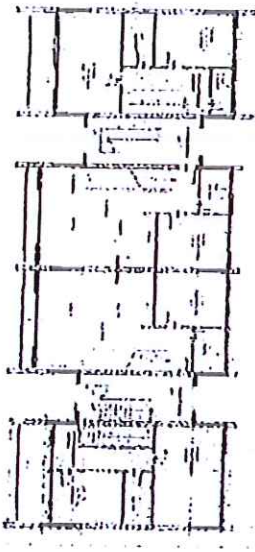
SIPERFAQE APARTAMENT (4+1) - 69.4 m<sup>2</sup>  
SIPERFAQE AMBI TE PERASHKETA - 8.6 m<sup>2</sup>



POZICIONIMI I OSJEKUIT NE ZONE



POZICIONIMI I APARTAMENTIT NE KAT



STAVRTEK  
No. 1 Deka  
A...

REPUBLIKA E SHQITËRIE  
REPUBLIC OF ALBANIA

**Gjokaj**

**Olga**

Shqiptare/Albanian

Gjrokastër, ALB

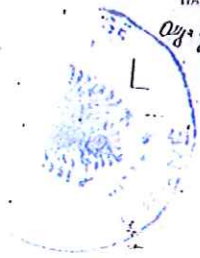
28-06-1970

13-01-2020

MPB

035608983

F  
12-01-2030  
H05628085S



REPUBLIKA E SHQITËRIE  
REPUBLIC OF ALBANIA

**Gjokaj**

**Artan**

Shqiptare/Albanian

Gjrokastër, ALB

25-08-1969

13-01-2020

MPB

035583668

M  
12-01-2030  
G90825032R



Artan Gjokaj

L

069 56 307 67

MOTREK.

## Njoftim Kreditimi / Credit Advice



Raiffeisen Bank Albania / Swift: SGSBALTX

Dega / Branch 001

Data / Date 17/02/2022

Midas Reference / Midas Refence Number P220217AD0COP08  
Numri I references / Reference Number 20220217VAELTA.DIKO00145019  
Klienti Perfitues / Beneficiary Customer RIDVANA RUCI P.F  
Adresa / Address TIRANE

Banka e Perfituesit / Beneficiary's Bank Credins Bank

Banka Korrespondente / Correspondent Bank EUR09

Numri I llogarise / Account Number AL35212110160000000000782759

IBAN

Shuma e perfituar 130,000.00

Monedha EUR

Kursi I kembimit 1.00000000

Detajet e pageses / Details of Payment

KALIM SPAS KONTRATES SE SHITJES  
SE PASURISE SE PALUAJTSHME  
DT 17/02/2022 NR REP 874.NR.KOL  
353 BLERES ARTAN DHE OLLGA GJOKA

Komisione / Commissions 50.00

Komisione Swifti / Swift Commissions 0.0000

Klienti Urdherues / Ordering Customer ARTAN MEMO GJOKAJ (Aug 25 1969 )

Adresa / Address RR MYSLYM SHYRI PLL PRANE ALBTELEC

Numri I llogarise 0021239344

IBAN AL11202110130000000021239344

Date Valuta / Value Date 17/02/2022

### **Rifreskoni kontaktet tuaja! / Update your contacts!**

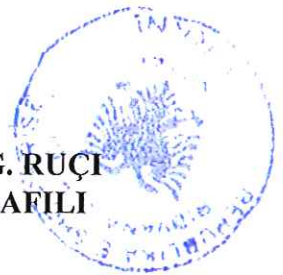
*Nëse ndryshoni kontaktet tuaja (numër telefoni, adresë), vizitoni degën Raiffeisen më të afërt për t'i rifreskuar ato. Vetëm duke patur numër telefoni dhe adresën tuaj të saktë, ne mund t'ju njoftojmë për çdo ofertë, produkt ose shërbim bankar. / In case you will change your contacts (mobile number, address), visit any Raiffeisen Bank branches to update them. Your new contacts allow us to inform you in real time on new offers, products & services, and other.*

# EXHIBIT E



REPUBLIKA E SHQIPËRISË  
DHOMA KOMBËTARE E NOTERISË  
DEGA VENDORE TIRANË

NOTER RIDVANA G. RUÇI  
ADRESA KAJO KARAFILI  
TEL: 683030361



# KONTRATË SHITJE PASURI E PALUAJTSHME

Nr. repertori: 1778

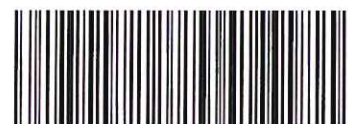
Nr. koleksioni: 812

Tirane më 31/03/2022

Ligjet referuese:

- 1.Ligji nr. 7850, datë 29/07/1994 "Kodi Civil i Republikës së Shqipërisë", i ndryshuar
- 2.Ligji nr. 9887, date 10/03/2008 "Për mbrojtjen e të dhënave personale", i ndryshuar
- 3.Ligji nr. 110, datë 20/12/2018 "Për Noterinë"

\*Akti noterial përbëhet nga 3 fletë



A2022053240079880326



A2022053240079880326

## KONTRATE SHITJE PASURI E PALUAJTSHME

(apartment)

Sot, më datë 31.03.2022, para meje Notere RIDVANA G. RUÇI, anëtare në Dhomën Kombëtare të Noterisë, Dega Vendore TIRANË, me zyrë në adresën Tirane, KAJO KARAFILI, u paraqit personalisht:

**SHITES:**Rovena Kuka, atësia Jorgji, amësia Irena, shtetase Shqiptare, lindur në Fier dhe banues në TIRANË, me adresë Dervish Hima; Nd. 2; H. 1; Njësia Administrative Nr. 2; Njësia Bashkiake Nr. 2; 1003; Tiranë, lindur më 15/05/1978, gjendja civile “e martuar”, madhore, me zotësi të plotë juridike për të vepruar, për identitetin e të ciles u garantova me Leternjoftim ID nr. 036500449 dhe nr. personal H85515061E,.

Gerian Kuka, atësia Reshat, amësia Suzana, shtetas Shqiptar, lindur në Tiranë dhe banues në TIRANË, me adresë Dervish Hima; Nd. 2; H. 1; Njësia Administrative Nr. 2; Njësia Bashkiake Nr. 2; 1003; Tiranë, lindur më 23/03/1974, gjendja civile “i martuar”, madhor, me zotësi të plotë juridike për të vepruar, për identitetin e të cilit u garantova me Leternjoftim ID nr. 032850126 dhe nr. personal H40323152I, *këtu e më poshtë, për efekte të kësaj kontrate referuar si Shitës).*

**BLERES:**Erjola Hoxha, atësia Flamur, amësia Teuta, shtetase Shqiptare, lindur në Tiranë dhe banues në TIRANË, me adresë Vllazën Huta; Nd. 90; H. 1; Njësia Administrative Nr. 2; Njësia Bashkiake Nr. 2; 1017; Tiranë, lindur më 06/05/1980, gjendja civile “beqare”, madhore, me zotësi të plotë juridike për të vepruar, për identitetin e të ciles u garantova me Leternjoftim ID nr. 033620368 dhe nr. personal I05506069Q, këtu e më poshtë, për efektet e kësaj kontrate referuar si **Blerësi).**

Pasi verifikova statusin ligjor të palëve të sipërpërmendura, Unë Noterja konstatova se ato janë në përputhje të plotë me ligjin. Palët kontraktuese, me vullnetin e tyre të lirë e të plotë, duke iu përmbajtur dispozitave të Kodit Civil të Republikës së Shqipërisë neni 83, 705 e vijues i tij, ligjit nr. si dhe ligjit nr. 111/2018 “Për Kadastrën”, neneve 62, 63, 105, 106, 108, 126, 127 të ligjit nr. 110/2018 “Për Noterinë”, bien dakord dhe kërkojnë nga Unë Noterja hartimin e Kontratës së Shitjes Pasuri e Paluajtshme – Truall + Ndertese, sipas kushteve dhe përcaktimeve ligjore të mëposhtme:

### BAZA LIGJORE

a. Baza Ligjore e Kontratës së Shitjes është:

- Kodi Civil, nenet 83, 164, 192, 705, dhe 750 e vijues;
- Kodi i Familjes, nenet 73, 74/a e vijues;
- Ligji 110/2018, datë 20.12.2018 “Për Noterinë”, nenet 105/3, 105/4, 105/5 neni 127 e vijues;
- Ligji nr. 111/2018, datë 07.02.2019 “Për Kadastrën”, neni 42 e vijues;
- Ligji 9887, datë 10.03.2008 “Për mbrojtjen e të dhënave personale”
- Ligji Nr. 8438, datë 28.12.1998 “Për tatimin mbi të Ardhurat”, i ndryshuar
- Ligji nr. 9632, datë 30.10.2006 “Për sistemin e taksave Vendore”, i ndryshuar
- Udhëzim i përbashkët i Ministrisë së Drejtësisë dhe Ministrisë së Financave dhe Ekonomisë nr.20 datë 14.09.2020 "Për procedurën teknike për kryerjen e pagesës në rastet e kalimit të pasurive të paluajtshme",
- Udhëzimi nr. 29 datë 30.07.2018 “Për tatimin e kalimit të së drejtës së pasurisë së paluajtshme”

#### 1. Palët kontraktore

2. **Gerian Kuka dhe Gerian Kuka**, për efekt të kësaj kontrate do të quhen pala shitëse dhe këtu e në vijim do t'i referohemi me këtë emërtim,
3. si dhe **Erjola Hoxha** për efekt të kësaj kontrate do të quhen Pala Blerese dhe këtu e në vijim do t'i referohemi me këtë emërtim.

#### 4. Objekti i Kontrates

Pala shitëse, sipas certifikatës për vërtetim pronësie lëshuar nga Agjencia Shtetërore e Kadasres, Drejtoria Vendore Durres, është pronare e pasurisë:



A2022053240079880326

**Truall + Ndertese, me nr Pasurie 1/110 volumi 12, faqe 26, (me kod unik 1925012026) Zona Kadastrale 1925, me sipërfaqe trualli 521.13 m<sup>2</sup> dhe sipërfaqe ndertese 98 m<sup>2</sup>, ndodhur ne adresen NB.Hamallaj.**

Barre dhe hipoteke mbi pasurine nuk ka.

Kjo vërtetohet nga shënimet e bëra nga rregjistruesi i ASHK Durres (ish Zyra e Regjistrimit të Pasurive të Paluajtshme Durres), në kartelën e përditësuar të pronësisë, në rubrikën seksioni i hipotekave etj.

Qëllimi i kësaj kontrate është të sanksionojë dhe të përmbushë marrëveshjen ndërmjet palës shitëse që shet në favor të palës blerëse këtë pasuri dhe palës blerëse që pranon ta blejë këtë pasuri, kundrejt këtyre kushteve:

### 3. Çmimi Kontraktor:

Shitësi deklaron se i shet palës blerëse llojin e pasurisë “Truall + Ndertese”, me të dhënat e mësipërme e cila figuron e rregjistruar në emrin e palës shitëse.

Çmimi i shitjes është caktuar në vlerën monetare 220,000 euro (dyqind e njetete mijë euro) e konvertuar në vlerë monetare leke 26,884,000 leke (njetete e gjashtë milion e teteqind e tetedhjetë e kater mijë leke), dhe kjo vlerë do të likujdohet në llogarinë ndërmjetese të Notere Ridvana Ruçi me NUIS L23220801U pranë Credins Bank sha, brenda 10 ditëve nga data e nënshkrimit të këtij akti noterial.

Bleresi deklaron se pranon ta blejë dhe se Palet pranojnë ndërmjetesimin e noterit persa i perket pageses së çmimit të shitjes sipas udhëzimit të MF, MD, nr. 6915/2, date 30.01.2012 “Mbi procedurat teknike për derdhjen e pageses së tjetërsimit në llogarinë bankare të noterit”, pasi shumica e mesiperme do të likujdohet në llogarinë e noterit Ridvana Ruci pranë Credins Bank sha me IBAN AL 35 2121 1016 0000 0000 0078 2759.

Me regjistrimin e pronës në ASHK Durres dhe nxjerrjen e certifikates së pronësisë në emer të palës blerëse, palet deklarojnë dhe autorizojnë noterin të transferojë vlerën totale të shitblerjes, në llogarinë e palës shitëse me perfaqesues Gerian Rusht Kuka pranë Credins Bank sha me nr.llogarie 00000555903 EUR.

Bashkepronaria Znj.Rovena Kuka bie dakord që vlera totale e shitblerjes të transferohet në llogarinë e bashkeshortit të saj pranë Credins Bank sha, me të dhënat e sipercituara.

### 4. Dorëzimi:

Pasuria – Objekt kontrate do të merret në dorëzim nga ana e palës blerëse pas nënshkrimit të këtij akti dhe pajisjen me çertifikatë pronësie, në gjendjen dhe cilësinë që është parë dhe pëlqyer lirisht nga Blerësi.

Pala blerëse bie dakort dhe nuk ka asnjë pretendim tjetër në lidhje me ambientet e perbashketa përveç sipërfaqeve që janë percaktuar në hartën e shpërndarjes së ambienteve të perbashketa sipas Aneksit bashkëngjitur këtij akti

Pala blerëse gjithashtu deklaron se bie dakord mbi shpërndarjen dhe percaktimin e përdorimit të ambienteve të perbashketa, sipas cilësimeve në hartën, aneks të kësaj kontrate.

### 5. Garancite:

Pala shitëse merr përsipër të ndjekë çdo procedurë të nevojshme gjyqësore në rast paraqitje të ndonjë kërkesë padie me objekt titullin e plotë apo të pjesshëm të pronësisë mbi sendin objekt kontrate.

### 6. Kalimi i Pronësisë

Palët morën dijeni se me lidhjen e kësaj kontrate, me nënshkrimin e saj prej tyre dhe me regjistrimin e saj në ASHK Durres (ish Zyra e Regjistrimit të Pasurive të Paluajtshme Durres), pala shitëse zhvishet nga pronë e pronës së përshkruar më lart dhe bashkëpronarë ekskluzivë dhe të pakontestueshëm të tërësisë së pasurisë së mësipërme njihetblerësia Erjola Hoxha.

Në këto rrethana Zyrës së Regjistrimit i lind e drejta të transkriptojë pronën e mësipërme në emrin e blerësit nga emri i shitësit.

### 7. Tatimet mbi kontratën:

Palët e mësipërme marrin përsipër të likujdojnë të gjitha detyrimet tatimore dhe taksat vendore përkatëse, sipas ligjeve në fuqi.

### 8. Njoftimet:

Pala blerëse deklaron se mori dijeni se brenda 30 ditëve nga nënshkrimi i kontratës do bëjë regjistrimin pranë ASHK Durres (ish Zyra e Regjistrimit të Pasurive të Paluajtshme Durres), në të kundërtën me kalimin e afatit 30 ditor përveç tarifës së regjistrimit për çdo ditë vonesë që ka kaluar nga kjo datë, duhet të paguajë një tarifë shtesë të barabartë me 10% të tarifës së regjistrimit.



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**9. Akte bashkengjitur:**

Bashkelidhur kesaj kontrate jane çertifikata e pronesisë, kartela e pronesisë dhe ID e palëve kontraktore.

**DISPOZITAT PËRFUNDIMTARE**

Kontrata e Shitjes pasuri e paluajtshme - Truall + Ndertese u hartua në gjuhën shqipe prej meje Noteres në 4 (katër) kopje, me vlera të njëjta juridike; mbështetur në shprehjen e lirë e të plotë të vullnetit të palëve kontraktuese. Njëra kopje vendoset në arshivën noteriale, një kopje depozitohet në institucionin e regjistrimit të pasurive të paluajtshme, ASHK, dega vendore Durres për t'u regjistruar dhe dy kopjet e tjerë u vihen në dispozicion respektivisht palëve kontraktuese.

Kontrata e Shitjes pasuri e paluajtshme - Truall + Ndertese, u lexua nga unë Noterja me zë të lartë dhe në mënyrë të qartë në prani të palëve kontraktuese, të cilët më deklaruan se e kuptuan përmbajtjen e saj dhe meqenëse ajo shpreh vullnetin e tyre të lirë e të plotë, u njohën dhe i kuptuan efektet e saj juridike, e nënshkruajnë atë rregullisht përpara meje Noteres.

Unë Noterja, verifikova identitetin e palëve kontraktuese nëpërmjet dokumenteve të identitetit dhe pasi e gjeta përmbajtjen e aktit noterial të mësipërm, në përputhje të plotë me nenin 62, 63 të ligjit nr. 110/2018 "Për Noterinë", vërtetoj nënshkrimin e tyre.

Në zbatim të ligjit nr. 9887, datë 10.03.2008 "Për mbrojtjen e të dhënave Personale", unë Noterja deklaroj se do të ruaj dhe përpunoj të dhënat personale të subjekteve të kësaj Kontrate, në mënyrë të drejtë dhe të ligjshme.

**SHITES**

Rovena Kuka

*Rovena Kuka*

Gerian Kuka

*Gerian Kuka*

**BLERES**

Erjola Hoxha

*Erjola Hoxha*

**NOTER**

**RIDVANA G. RUÇI**

*Ridvana G. Ruçi*





REPUBLIKA E SHQIPËRISË  
AGJENCIA SHTETËRORE E KADASTRËS

# ÇERTIFIKATË REGJISTRIMI PRONËSIE

PRONARI/BASHKËPRONARËT		
Emri (Emër, Atësi dhe Mbiemër)	Nr. Personal Id	Pjesa(-/-)
Gerian Reshat Kuka	H40323152I	1/2

Numri i Pasurisë	1/110		
Kodi Unik	1925012026		
Zona Kadastrale	1925		
Lloji i Pasurisë	TRUALL		
Sipërfaqja e pasurisë (m2)	Totali: 521.13	Truall: 521.13	Ndërtesë: 98
Vlera Aktuale e Pasurisë	1		
Adresa e Pasurisë	DURRËS, NB.HAMALLAJ		

SHËNIM: BASHKËPRONËSI SIPAS KARTELËS TË PASURISË SË PALUAJTSHME BASHKËLIDHUR

DREJTORI  
Risena Xhaja

Risena  
Xhaja

Digitally signed by:  
Risena Xhaja  
Date: 2021.12.17  
01:34:53 +02'00'

Data e lëshimit 17/12/2021



Vulosur elektronikisht nga Drejtoria  
Vendore Durrës  
Date: 2021/12/17 12:56:47 +02'00'  
H40323152I2021121712564037L1014



Shënim: Ky dokument është gjeneruar dhe vulosur me anë  
të një procedure automatike nga një sistem elektronik (Agjencia Shtetërore e Kadastrës)



REPUBLIKA E SHQIPËRISË  
AGJENCIA SHTETËRORE E KADASTRËS

KARTELA E PASURISË SË PALUAJTSHME

Kodi Unik 1925012026  
(Nga \_\_\_\_\_, Në \_\_\_\_\_)

**A - TË DHËNAT E PASURISË**

Zona Kadastrale Nr. 1925 , Lloji i Pasurisë: TRUALL , Nr. i Pasurisë: 1/110 , Sipërfaqja Totale 521.13 m2,  
(Nga të Cilat Truall 521.13 m2; Ndërtesë 98 m2)

Indeksi i Hartës Kadastrale K-34-88(129-B) , Numri i Pemëve: 0 ,  
Adresa e Pasurisë: Bashkia NB.HAMALLAJ , Rruga - , Ndërtesa Nr. \_\_\_\_\_ , SH/K \_\_\_\_\_ , Apartamenti Nr. \_\_\_\_\_

Vlera e Pasurisë:

Fillestare 174650 Euro (Akti Nr. 474/3529 , Dt. 19/11/2021), Rivlerësim 26884000 Leke (Akti Nr. 2138, Dt. 28/03/2022)

**B – TË DHËNAT E TITULLIT TË PRONËSISË**

Pronari: Rovena Jorgji Kuka , Nr. Identifikimi/NIPT H85515061E , Pjesa Takuese 1/2, Lloji i Pronësisë: B

Adresa e Pronarit: Bashkia Tiranë , Rruga Sami Frasheri , Ndërtesa Nr. 1818 , SH/K 1 , Apartamenti Nr. 003

Pronari: Gerian Reshat Kuka , Nr. Identifikimi/NIPT H40323152I , Pjesa Takuese 1/2, Lloji i Pronësisë: B

Adresa e Pronarit: Bashkia Tiranë , Rruga Sami Frasheri , Ndërtesa Nr. 1818 , SH/K 1 , Apartamenti Nr. 003

Akti i Fitimit të Pronësisë: Emërtimi: Kontratë shitje , Nr. 474/3529 , Datë: 19/11/2021

Regjistruar: Nr. 2016 , Datë: 17/12/2021

*\*Pjesëmarrës në Bashkëpronësi të Detyrueshme për Pasurinë Nr. \_\_\_\_\_ , me Kod Unik \_\_\_\_\_*

**B/1 – TË DHËNAT E REGJISTRIMIT PARAPRAK**

Akti Paraparak i Fitimit të Pronësisë: Emërtimi: \_\_\_\_\_ , Nr. \_\_\_\_\_ , Datë: \_\_\_\_\_

Përshkrimi i Objektit të Aktit: \_\_\_\_\_

Regjistruar: Nr. \_\_\_\_\_ , Datë: \_\_\_\_\_



REPUBLIKA E SHQIPËRISË  
AGJENCIA SHTETËRORE E KADASTRËS

KARTELA E PASURISË SË PALUAJTSHME

C-TË DREJTAT REALE

Nr. Regjistrimi	Dt. Regjistrimi	Lloji i të Drejtës	Të Dhënat e Aktit			Afati i Vlefshmërisë	Përfitues	
			Emërtim	Nr.	Datë		Emër Atësi Mbiemër	Nr. Identifikimi/ NIPT

D - KUFIZIMET E PRONËSISË

Nr. Regjistrimi	Dt. Regjistrimi	Lloji i Kufizimit	Të Dhënat e Aktit			Afati i Kufizimit	Përfitues/Kërkues	
			Emërtim	Nr.	Datë		Emër Atësi Mbiemër	Nr. Identifikimi/ NIPT

E - INFORMACIONE TË TJERA PËR PRONËN

Lloji i Informacionit: \_\_\_\_\_, Emërtimi i Aktit: \_\_\_\_\_, Nr. \_\_, Datë: \_\_\_\_\_

Regjistruar: Nr. \_\_, Datë: \_\_\_\_\_

Përshkrimi: \_\_\_\_\_

DREJTORI  
Risena Xhaja

Risena  
Xhaja

Digitally signed by:  
Risena Xhaja  
Date: 2022.03.28  
03:18:09 +02'00'

Data e lëshimit 28/03/2022



Vulosur elektronikisht nga Drejtoria  
Vendore Durrës  
Date: 2022/03/28 14:39:23 +02'00'  
I10131154D2022032814391638ASHK\_

Shënim : Ky dokument është gjeneruar dhe vulosur me anë të një procedure automatike nga një sistem elektronik (Agjencia Shtetërore e Kadastrës)

53777

53211



REPUBLIKA E SHQIPËRISË  
AGJENCIA SHTETËRORE E KADASTRËS

Risena

Xhaja

Digitally signed by Risena

Xhaja

DZ 1/2021

+02'00"

FRAGMENT I HARTËS KADASTRALE

ZONA KADASTRALE: 1925

KODI UNIK: 1925012026

NUMRI PASURISË: 1/110

INDEX I HARTËS: K-34-88(123-B)

KORNIZA REFERUESE GJEODEZIKE SHQIPTARE

SH 1: 2600

DREJTORI

Data e leshimit 16/12/2021

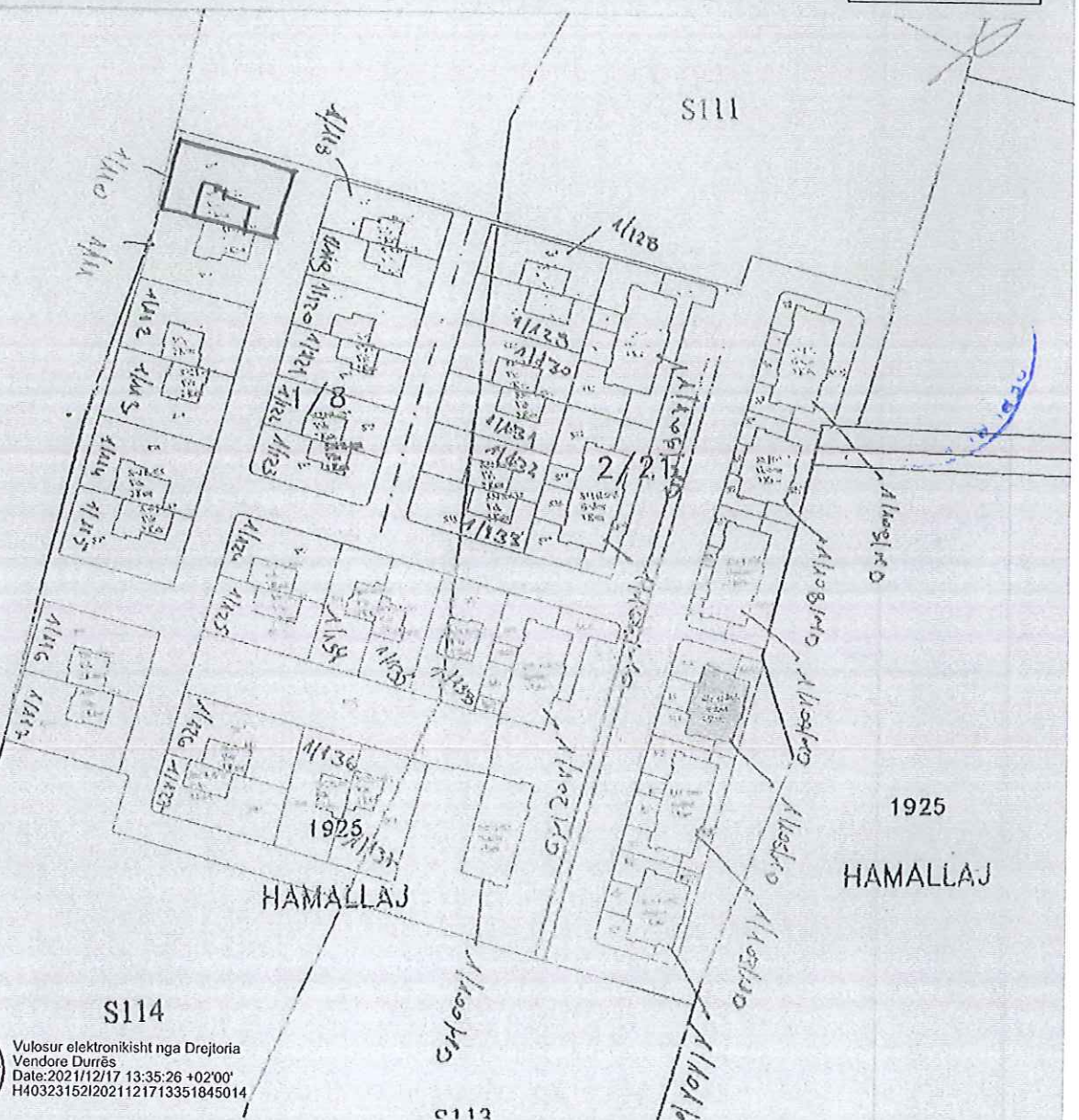
RISENA XHAJA

$S_{ipTR} = 521.13m^2$      $S_{ipND} = 98m^2$

SHPJEGUES

□ PARCELA

▨ NDERTESA



1925

HAMALLAJ

S114



Vulosur elektronikisht nga Drejtoria  
Vendore Durrës  
Date: 2021/12/17 13:35:26 +02'00"  
H4032315212021121713351845014

Shënim : Ky dokument është gjeneruar dhe vulosur me anë të një procedure automatike nga një sistem elektronik (Drejtoria)



# EXHIBIT F

# INVENTARI I BRENDSEMI I DOSJES

Format 8/1

REF.2091 ZK.1925 NR I PASURISE1/26+2-5 V.11 FQ.81

INDEKSI I HARTES

Hipoteka : DURRES

VITI: 2022 Nr:

TRANSKRIPT	BASHEKENGJITJE TRANSKRIPTI	INSKRIFT	NOTIM	RURALE
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**Emri I pronarit (bashkepronaret):**

1	Teuta Hoxha		9
2		6	
3		7	
4		8	

I	Dokumenti		Sasia fleteve	Shkurtimi I lendes	Shenime
	Numur	Date			
1	2	3	4	5	6
1			1	FL.INVENTARI	ORIGJINAL
2	6338	10.02.2022	2	APLIKIM+PAGESE	ORIGJINAL
3		10.02.2022	1	KARTELE	ORIGJINAL
4			10	RAPORT VLERSIMI	ORIGJINAL
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15			14		
16					

DATA 10.02. 2022

PUNOI: JURIST JONIDA MERGEJA

Shenim: Plotesimi i ketij informacioni eshte i detyrueshem nga specialistet , me germa kapitale dhe te printohet pas plotesimit te tij.  
Dokumentacioni arkivor nuk pranohet pa plotesimin e plote te informacionit te mesiperem.

# KËRKESË

Nr i kërkesës  
6338

Data e aplikimit  
10/02/2022

Afati i përfundimit  
5 ditë nga konfirmimi  
pagesës

Rrethi  
DURRËS

Zona  
Zona 1

## 1. Informacion mbi pasuritë e perfshira në aplikim

Rrethi: **DURRËS**  
Bashkia/Komuna: **NB.HAMALLAJ**  
Nënjësia/Fshati: **NB.HAMALLAJ**

ZK	Nr. Pasurisë	Volumi	Faqja
1925	1/26+2-5	11	81

## 3. Shërbimet dhe pagesat

Kodi	Emri	Hjesi	Tarifa	Taksa	Tarifa totale	Taksa totale	Gjoha	Afati
RVP	Rivleresim pasurive	1,00	1 200,00	0,00	1 200,00	0,00	0,00	5,00
ASHK_JS	Lëshim kopje kartele të pasurisë	1,00	1 000,00	0,00	1 000,00	0,00	0,00	5,00
<b>Totali</b>					<b>2 200,00</b>	<b>0,00</b>	<b>0,00</b>	

Afati ditë pune

## 2. Kërkuesi

Emri i plotë: **Teuta Hoxha**  
ID: **F26024016K**

Lloji i dokumentit të identifikimit: **Karte identiteti**  
Nr i dokumentit të identifikimit: **0**

Adresa: **Aplikimi u realizua prej noterit RIDVANA**  
Nr. cel.: \_\_\_\_\_  
Nëshkrimi i kërkuetit ose Emri dhe firma

### 2.1 Përfaqësuar nga:

Emri i plotë: **Teuta Hoxha**  
ID: **F26024016K**

Lloji i dokumentit të identifikimit: **Karte identiteti**  
Nr i dokumentit të identifikimit: **0**  
Adresa: **Aplikimi u realizua prej noterit RIDVANA**  
Nr. cel.: \_\_\_\_\_

Nëpërmjet prokurës me numër: \_\_\_\_\_  
Datë: \_\_\_\_\_

## 4. Dokumentat

Nr	Emri	Faqe	Burimi	Data
1	Te Tjera	0		10/02/2022

## 5. Pranimi i kërkesës:

Vërtetohet se dokumentat e paraqitura nga kërkuesi janë të mjaftueshme për fillimin e procedurës dhe u morën në dorëzim nga:

Punonjësi: **Aplikim Nisa**  
Data: **10/02/2022 Ora 12:40**

Nëshkrimi

### Shënime të pranuesit:

Aplikim NISA RIDVANA RUÇI

Stampa: P.P.P. D.U. 10/02/2022  
Email: [ankesazvrpp@zrpp.gov.al](mailto:ankesazvrpp@zrpp.gov.al)

## 6. Për ndjekjen e aplikimit në web: [www.zrpp.gov.al](http://www.zrpp.gov.al)

Përdoruesi: \_\_\_\_\_  
Fjalëkalimi: \_\_\_\_\_

## 7. Verifikim i pagesës dhe aplikimit

Pagesa totale për aplikimin: **3.113.05** Verifikoi pagesen dhe aplikimin Firma

"Autorizoj institucionin të përpunojë të dhënat e mia personale (emër, mbiemër, numër telefoni ose email) të mbledhura më sipër, me qëllim zhvillimin e sondazheve të automatizuara për marrjen e opinionit tim, në lidhje me cilësinë e ofrimit të shërbimit".

## FATURË PËR ARKËTIM **Kodi i faturës: 265886916338** Nr: 5995 Date 10/02/2022

Me anë të kësaj fature kërkohet që Banka juaj të pranojë nga Klientë (persona/persona fizik/persona juridik) arkëtime, për llogari të institucionit tonë, me emërtim, kod, numër identifikimi dhe shuma si më poshtë:

Institucioni perfitues:	Nr. Të ardhura nga:	Kodi i llogarisë	Shuma në (Lekë)
Emri <b>Z.V.R.P.P. DURRËS</b>	1 <b>Shërbimet</b>	7112300	2200
Kodi <b>1014064</b>	2 <b>Gjoha</b>	7115416	0
Nr. llogarisë <b>455048</b>	3 <b>Taksa e kalimit të pronësisë (3%)</b>		0
IBAN <b>AL90 2121 2110 0000 0000 0045 5048</b>			

### Totali i Faturës për Arkëtim

PERFAQËSUESI I INSTITUCIONIT **RIDVANA RUÇI** Firma **KLIENTI: Teuta Hoxha** Firma

## Pagesa të tjera

Tatimi	Bashkia/Komuna	IBAN	Numri Llogarisë	Shuma në (Lekë)
				0

Rivleresimi i pasurive të paluajtshme Rivleresimi i pasurive të paluajtshme AL63 2121 1016 0000 0000 0133 3603 1333603 309105

Kodi i institucionit per RVP: 1010147 Kodi i thesarit per RVP: 0707



Pagesa totale per aplikimin 311305



## LETËR PËRCJELLESE PËR VLËRESIMIN E PRONËS

Tiranë me 9 / 2 / 2022

Drejtuar: Znj. Teuta Perikli Hoxha

Nga: Znj. Ina Lucaj / Vleresues i Pasurive të Paluajtshme

E nderuara Znj. Teuta ,

Ne pëputhje me kërkesen tuaj, kemi përgatitur Raportin e Vleresimit për pronën për të përcaktuar vlerën reale të pronës në treg, në pronësi të znj. Teuta Perikli Hoxha , Banesë me nr.pas. 1/26+2-5 , NB.Hamallaj ,Durrës.

Ne pëputhje me dokumentet e paraqitura nga ana juaj dhe me informacionin verbal si dhe me inspektimet dhe gjykimet e mia, kam përgatitur vlerësimin e mëposhtëm për përcaktimin e vlerës së reale të pronës për llogari të znj. Teuta Perikli Hoxha .

Në këtë vlerësim do të jap opinionin tim mbi Vlerën e Tregut të Lire, Vlerën e Likuidimit Imediat dhe Vlerën e Kostos Bruto së Zevendesimit duke supozuar se pronari është pronar ligjor i pronës dhe se persona të tretë nuk kanë pretendime mbi pronësinë e saj dhe se titulli ligjor është i saktë, i plotë dhe mund të vërtetohet.

Raporti i Vleresimit është konfidencial dhe vetëm për përdorim dhe përfitim të znj. Teuta Perikli Hoxha , klientit dhe pronarit të pasurisë, për qëllimet specifike të cilave u referohet. Raporti, si i tere ose pjesë të tij nuk mund të përfshihet në asnjë dokument të shkruar, qarkorë apo deklaratë dhe as nuk mund të publikohen pa miratimin tim me shkrim.

***Shënim: Dokumentat e pronësive të vena në dispozicion janë fotokopje dhe nga ana ime nuk janë pare kopjet origjinale. Vërtetësia e këtij dokumentacioni është marrë e mirëqene dhe nuk janë bërë verifikime të mëtejshme.***

Duke patur parasysh instruksionet tuaja në lidhje me pronën, pasi kam bërë inspektimin në vend, investigimet dhe kërkimet e nevojshme, kam kënaqesinë t'ju raportoj si më poshtë vijon.

# RAPORT VLERESIMI



**Lloji i Prones:** Banese, Njesi Banimi  
**Numri i pasurise:** 1/26+2-5  
**Adresa e prones:** NB.Hamallaj,Durres  
**Pronesia:** Znj. Teuta Perikli Hoxha  
**Porositesi:** Znj. Teuta Perikli Hoxha  
**Date:** 9 / 2 / 2022

Znj.Ina Lucaj / Vleresues i Pasurive te Paluarishme  
License nr. VP 1801

Ina  
Lucaj

Digitally signed by Ina Lucaj  
Date: 2022.02.09 06:10:33  
+0200

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## DEKLARATE

### VLERESUES I PASURIVE TE PALUAJTSHME

Sot me date 9/ 2 / 2022 ne Tirane, une Ina Lucaj i licensuar ne fushen e Vleresimit te Pasurive te Paluajtshme, me licence te Shkalles se dyte per Vleresimin e Trojeve dhe Ndertesave, me numer Licence VP 1801, ne lidhje me kerkesen e znj. Teuta Perikli Hoxha per hartimin e Raportit te Vleresimit te Pasurise se Paluajtshme Banese me nr.pas.1/26+2-5 me pronar znj. Teuta Perikli Hoxha .

#### DEKLAROJ:

Jam i vetedijshem per pergjegjesine morale dhe juridike per detyren qe marr persiper dhe do te kryej mire dhe me nder detyren qe me eshte besuar, me te vetmin qellim qe t'i bejme te ditur te verteten **Klientit znj. Teuta Perikli Hoxha** dhe paleve te perfshira.

Me sa jam ne dijeni, nuk kam konflikt interesi me klientin dhe me asnje pale te perfshire ne kete proces.

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## 1. DATA E VLERESIMIT

Prona u inspektua me daten 7 /2/2022 ne prani te personit znj. Teuta Perikli Hoxha , dhe raporti u pergatit me daten 9/2/2022.

## 2. BAZA E VLERESIMIT

Inspektimi prones eshte kryer teresor. Inspektimi i prones ka qene vetem ne nje nivel sipërfaqesor. Nuk jane bere te gjitha inspektimet strukturore dhe komentet e mia jane bazuar ne kete inspektim sipërfaqesor. Ne vleresimin e prones, kam aplikuar Metoden e Krahasimit te Drejtperdrejte. Opinioni im mbi vleren e prones, eshte bazuar ne vlerat e shitblerjeve te pronave te ngjashme ne zone dhe zonat perreth.

## 3. VENDNDODHJA

### Prona "Banese dhe njesi" ( Pasuria Nr. 26/1+2-5)

Pasuritë, objekt i këtij vlerësimi, janë:

**Banese me sipërfaqe të dokumentuar 69.4 m<sup>2</sup>, me nr. pasurie 1/26+2-5, me kod unik 1925011081 , e ndodhur në zonën kadastrale 1925 , me vendndodhje NB.Hamallaj,Durres.**

Pronat ndodhet në anën lindore të rrugës kryesore ne plazhin e Qerretit me nje largesi 150m nga deti.

Zona ku bën pjesë prona, është një zonë e populluar me objekte te tipit vila dhe rezidenca 2-3 kateshe por dhe me shume me karakter hotel dhe turistike .

Zona ku ndodhet prona objekt vlerësimi, është një zonë rurale me ndertime te tipologjive te ndryshme. Objektet e banimit jane te perqendruar kryesisht ne qendrat e banuara. Buze rruges kryesore jane ngritur ndertesa te cilat jane me funksion te perzier banimi dhe sherbime. Tipologjia e njesise eshte banim. Per vete pozicionin dhe karakteristikat e mesiperme zona konsiderohet me dendesi te ulët ndertimi dhe dendesi te ulët banoresh. Ne brendesi te zones konstatojme nje shtrirje te objekteve formal dhe informal deri ne kufirin e lumit te " Lanes ". Prona objekt vleresimi ndodhet rreth 2.5 km ne veri - lindje te qendres se Hamallaj.

Distancat ajrore nga rrugët kryesore automobilistike, janë si më poshtë:

Në jug - lindje: Rruga e plazhit per ne qender te Hamallaj **770 m**

Në perendim: Plazhi qerretit **150 m**

Në veri: Rr. E Durresit **2 km**

Aksesi i hyrjes per pronen Banese realizohet direkt nga rruga kryesore e plazhit te Qerretit .Aksesi ligjor eshte i njeje me aksesin faktik te prones (referuar hartes treguese te pasurise).

#### 4. PERSHKRIMI

##### a. Lloji i prones/Pamja e jashtme

Në pronë nuk janë bërë observime strukturale dhe komentet e mia perfshijnë një inspektim sipërfaqësor të pronës. Në të janë kryer verifikime dhe foto, të cilat janë pjesë e këtij raporti. Nga investigimi i pronës, rezulton se kjo e fundit, është në kushtet si më poshtë:

##### Objekti

Pasuritë:

- **Banesë** me sipërfaqe të dokumentuar 69.4 m<sup>2</sup>, me nr. pasurie 1/26+2-5,

Objekti ku ndodhet prona është ndërtim pas viteve 2010(referuar imazheve satelitore te Google). Objekti referuar faktit ne terren dhe dokumentacionit ligjor te pronave eshte njesi ne nje godine banimi 3kat. Objekti eshte me konstruksion me kollona e trare beton arme. Ndarja e kateve eshte realizuar me soleta prej betoni të armuar. Ndertesa eshte e mbuluar me soletë. Fasadat e objektit në tre anë janë te suvatuara e te lyera, ndersa fasada kryesore orientohet ne krahun perendimor. Hyrja për në pronë eshte e lire dhe paraqitet në gjendje relativisht të mirë. Hyrja realizohet nga sheshi perpara objektit (krahu perendimor I nderteses) dhe nepermjet tij mundesohet lidhja me rrugen nacionale. Hyrja në objektin ku ndodhet prona realizohet nga fasada perendimore e objektit e cila lidhet direkt nga sheshi perpara objektit. Lidhja ndermjet kateve dhe shperndarja ne to, realizohet nga kafazi i shkalleve i cili eshte I pozicionuar ne fasaden lindore. Kafazi I shkalleve eshte I mbyllur me mure te suvatuar dhe lyer dhe tulla xhami. Shkallet jane realizuar me konstruksion beton/arme dhe mbeshteten ne nje kollone betony qendore pasi jane shkalle spirale. Objekti ku ndodhet prona nuk ka ashensor. Shkallet jane me bazamake te veshur me mermer. Shkallet nuk kane parapetet.

**Funksioni** i objektit është rezidencial. Prona e e regjistruar si banimi në momentin e inspektimit ishte e banuar dhe e mobiluar.

**Hyrja** në pronën ambjent banimi realizohet nëpërmjet kafazit të shkallëve të pozicionuar në fasadën lindore. Banesa ndodhet në katin e trete dhe merr ndriçim nga te gjitha fasadat e objektit.

Hyrja ne pronen njesi realizohet nga fasada perendimore e objektit direkt nga sheshi perpara godines. Ambjenti ndricohet kryesisht nga fasada perendimore e objektit.

**Organizimi funksional.** Banesa eshte e tipologjise Aparatment (1+1), përbëhet nga dhoma e dites(ambjenti ndenjes) e cila krijon akses ne 1 ambjent gatim/ngrenie dhe ne 1 korridor. Nga korridori realizohet shperndarja në dhomen e gjumit dhe në një Njye bigjeno/ sanitare. Banesa ka edhe nje ballkon (te orientuar nga ana perendimore) i cili aksesohen nga ambjenti i ndenjes dhe ambjenti gatimit.

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Nëpërmjet dhomës së ditës mundësohet aksesimi për në një verande te hapur, e orientuar nga fasada perëndimore.

Njeisa në momentin e inspektimit nuk ishte në shfrytëzim. Prona pozicionohet në anën perëndimore të objektit dhe ka fasada në anën jugore, lindore dhe veriore të pronës. Fasada perëndimore është me qepena në tre hyrjet kryesore dhe pothuajse e gjithë fasada. Ambjenti është i ndarë në 2(dy) hapsira që komunikojnë me derë me njëra tjetër. Në këtë ambient ndodhet edhe një hygjeno/sanitare.

**Kushtet ndërtimore.** Në momentin e inspektimit e gjithë banesa paraqitet me rifinitura shumë të mira. Muret dhe tavanet janë të suvatuar e të lyer. Dyshemetë janë të shtruara me pllaka gres në të gjitha ambientet. Pergjate gjithë perimetrit në kontaktin e mureve me dyshemetë janë vendosur plintusa të të njëjtit material. Dera e jashtme e apartamentit është derë e blinduar. Dyert e brendshme janë tamburato druri. Vetratat e jashtme janë prej duroaluminii të pajisura me grila. Nyja higjeno/sanitare është e shtruar dhe e veshur me pllaka dhe është e paisur me elementët e domosdoshëm hidro/sanitar.

Njesia në momentin e inspektimit paraqitet me rifinitura mbi mesataren. Dyshemja është e shtruar me pllaka gres në të gjithë ambientin (përveç njëse hidro/sanitare). Pergjate gjithë perimetrit në kontaktin e mureve me dyshemetë janë vendosur plintusa. Muret dhe tavanet janë të suvatuar dhe të lyer. Fasada perëndimore është me vetrat, ndërsa dy fasadat e tjera janë murature tulle me dritare. Tuelalet në këtë ambient e bëjnë pronën lehtësisht të përdorshme. Rifiniturat janë pjesërisht të perfunduara referuar funksionit që duhet të ketë ambienti.

## 5. SHERBIMET

**Infrastruktura dhe Urbanistika:** Për shkak të pozicionit të pronës, infrastruktura është në kushte të mira.

**Infrastruktura rrugore** Infrastruktura rrugore është e shtruar me asfalt dhe në gjendje të mirë.

**Infrastruktura elektrike.** Sistemi elektrik i pronës është i lidhur me rrjetin e zonës dhe është supozuar se pronari nuk ka probleme ligjore me entin furnizues.

**Infrastruktura e ujit të pijshëm.** Prona e vlerësuar është e lidhur me sistemin e furnizimit me ujë të pijshëm dhe sistemin e kanalizimeve.

Nuk kemi bërë investigime të mëtejshme për këto supozime dhe as për përshtatshmërinë e këtyre shërbimeve me kushtet teknike të Standartit Europian dhe për pasojë nuk mund të komentojmë më shumë.

**Urbanistika.** Sic është përmendur edhe më sipër, zona ku ndodhen pronat në vlerësim është një zonë rurale me funksion të perzier, rezidencial dhe shërbimi, turistik. Pronat ndodhen në një zonë me karakter miqs, me dendësi të ulët ndërtimi dhe banimi.

**Informacion rreth ndotjes së mundshme.** Nuk kemi informacion.

## 6. SIPERFAQET

Sipas dokumentacionit ligjor të pronës, referuar edhe matjeve të kryera si dhe verifikimet në imazhin satelitor na rezultoi se pronat kanë një përputhshmëri të krenqshme në pozicionim dhe sipërfaqe. Siperfaqja e pronës është 500 m<sup>2</sup> dhe është fituar me anë të lejes së ndërtimit. Prona ndodhet në kompleksin NEW BORN COMPLEX, një nga komplekset e reja dhe ndërtime luksoze. Orientimi lindje -perëndim, dhe pozicionimi larg zhurmave dhe ndotjes akustike, lejon që të shijosh detin Adriatik dhe vijën e saj bregdetare duke ja rritur dhe me shumë vlerën dhe rëndësinë njësisë me funksion banim.

## 9.2.1 Informacion mbi referencat e perdorura dhe Burimet e informacionit

Duke marre parasysh vendodhjen e pronave nisur dhe nga te dhenet e tregut ne kete zone per shitjen e pronave te ngjashme, cmimet e kerkuara te shitjes se pronave te ngjashme varion nga **1100-1800 euro/m<sup>2</sup>**, per banim, ne varesi te vendodhjes, siperfaqeve, funksionalitetit, kushteve te brendeshme, fushpamjes ne lidhje me rrugen, mundesive te perdorimit, vitit te ndertimit te objektit, rifiniturave te brendshme, etj. Vlera eshte pershtatur per efekt te siperfaqes, kushteve, qellimit te vleresimit, perdorimit te pronave, kushteve ne te cilat ndodhet, cilesise se punimeve, etj.

Studimi jone, persa i perket çmimeve per kete lloj prone, eshte bazuar ne agjensite lokale te pasurive te paluajtshme, ne informacionin e marre nga banoret e zones dhe referencat ne publikime online.

Tabela me te dhenat e Tregut per "Njesi"				
Lloji I pronave	Link	Adresa	Siperfaqja (m <sup>2</sup> )	Cmimi (Euro)
Vile - 1	<a href="https://mci.al/property/19694/shitet-apartament-1-1-nc-qerret-mci4448.html">https://mci.al/property/19694/shitet-apartament-1-1-nc-qerret-mci4448.html</a>	Plazhi qerretit, ruga pishave	52	60.000
Vile - 2	<a href="https://www.merrjep.al/njofitimi/vendbanime/shtepi/shitet/durres/shitet-vile-ne-hamallaj/8496010">https://www.merrjep.al/njofitimi/vendbanime/shtepi/shitet/durres/shitet-vile-ne-hamallaj/8496010</a>	Periferi Hamallaj	300	380'000



## 7. PRONESIA

Une jam pajisur me nje kopje te dokumenteve te pronese per pronen objekt vleresimi. Vleresimi im eshte i pergatitur ne supozimin se informatat e marra nga Klienti mbeten te sakta ne daten e vleresimit. Per pronat disponojme:

- **Certifikate per Vertetim Pronesie** e leshuar nga ZVRPP Tirane, ne date 3.02.2022 tregon se prona Banese me Nr.pasurie 1.26+2-5 e ndodhur ne Tirane me siperfaqe te regjistruar 69.4 m<sup>2</sup>, Zona Kadastrale 1925 e cila figuron e regjistruar pronesi te Teuta Perikli Hoxha .
- **Kartela e Pasurise se Paluajtshme** e leshuar nga ZVRPP Tirane, ne date 3.2.2022, me adrese Pasurie “ Hamallaj “, Lloji I prones banese .
- **Harte Treguese e Regjistrimit** e leshuar nga ZVRPP Tirane, ne date 3.2.2022, me index K-34-88(129-D)

Per qellim te ketij raporti vleresimi supozohet se:

1. Prona eshte e lire nga çdo kufizim dhe detyrim ligjor.
2. Nga data e vertetimit te pronese nuk ka patur transaksione ne lidhje me kete prone (Bashkangjitur jane dokumente ligjore ne dispozicion).

Per efekt te ketij vleresimi eshte supozuar se te gjithe tituj legale te prones jane te plote dhe te sakte dhe se prona eshte e lire nga çdo barre, perfshire edhe pretendimet e te treteve dhe se titulli ligjor mund te vertetohet.

## 8. VLERESIMI

### QELLIMI I VLERESIMIT

Ky raport eshte perpiluar sipas kerkeses se Znj. Teuta Hoxha per percaktimin e "Vleres se tregut" te prones objekt vleresimi. Qellimi i ketij vleresimi eshte per interes te Znj. Teuta Hoxha .

### 9.2 METODA E KRAHASIMIT E DREJTPERDREJTE

Vleresimi eshte bere me **Metoden e Krahasimit te Drejtperdrejte** bazuar ne tregun e zones per prona te ngjashme. Metoda e Krahasimit te Drejtperdrejte eshte nje metode shume e pershtatshme dhe e perdorur gjeresisht per te gjetur e vleren e nje prone, pasi ajo konsiderohet pergjithesisht qasja me te drejtperdrejte ne percaktimin e vleres se tregut per prona ku tregu dhe provat e krahasueshmerise jane te mjaftueshme.

Metoda e Krahasimit te drejtperdrejte eshte perdorur ne kete vleresim duke marre informacion per shitje te pronave te ngjashme. Kjo metode adoptohet si e “autorizuar” per analizat qe e kane zanafillen ne treg dhe eshte metoda me e thjeshte dhe me e drejtperdrejte ne percaktimin e vleres se prones.

Vleresimi eshte bazuar ne analizen e tregut dhe te pershtatjes se vleres se grupit ku ben pjese pasuria jone me karakteristikat perkatese te kesaj te fundit.

Vlera e tregut te hapur te interesit absolut te statusit ligjor te prones objekt vleresimi eshte bere ne baze te supozimeve te bera gjate ketij raporti. Per te formuar opinionin tim per vleren e tregut te lire te prones objekt vleresimi jam bazuar ne:

- Vendndodhjen e prones;
- Lidhjen e prones me rruget;
- Qellimin e perdorimit te prones;
- Rifiniturat e objektit, Siperfaqen, Vitin e ndertimit;
- Pozicionin, orientimin dhe diellezimin e kesaj prone;
- Tendencen e numrit te transaksioneve se fundemi, Shitblerjet e pronave te ngjashme te realizuara ne kete zone dhe ne zonat analoge per pozicione te ngjashme;



Duke marrë parasysh vendodhjen e pronës nisur dhe nga të dhënet e tregut në këtë zonë për shitjen e pronave të ngjashme, çmimet e kërkuara të shitjes së pronave të ngjashme variojnë nga **1100-1800 euro/m<sup>2</sup>**, për banim, në varësi të vendodhjes, sipërfaqeve, funksionalitetit, kushteve të brendshme, fushpamjes në lidhje me rrugën, mundësitë të përdorimit, vitit të ndërtimit të objektit, rifiniturave të brendshme, etj. Vlera është përshtatur për efekt të sipërfaqes, kushteve, qëllimit të vlerësimit, përdorimit të pronës, kushteve në të cilat ndodhet, cilësitë së punimeve, etj.

Studimi i jone, përpara i përket çmimeve për këtë lloj prona, është bazuar në agjensitë lokale të pasurive të paluajtshme, në informacionin e marrë nga banorët e zonës dhe referencat në publikime online.

Vlera e kësaj prona e rivilësuar është llogaritur për Zyren e Regjistrimit të Pasurive të Paluajtshme Durrës, përgatitur në zbatim të udhëzimit të përbashkët të Ministrisë së Ekonomisë dhe Financave dhe Drejtorit të Përgjithshëm të ASHK nr. 994/4 prot dhe 2727 prot, datë 04.02.2020 "Për procedurat e zbatimit të ligjit nr. 90/2019, "Për rivilësimin e pasurisë së paluajtshme" dhe përcaktimin e tarifës së shërbimit.

Duke gjykuar e argumentuar sa kemi shpjeguar sa më sipër vlera e pronës  
**Njësi banim me sipërfaqe neto 69.4 m<sup>2</sup>, kati 3 në rezidencën tre kateshe NEW BORN Complex është :**

**130.000 (nëqind e tridhjetë mijë) EURO**

### **3.2 REZERVA**

-Nuk kemi inspektuar gjendjen gjeofizike të tokës, për pasojë nuk kemi në gjendje të raportojmë mbi mungesën e rrezikshmerisë dhe të papërshtatshmerisë së kësaj prona në ndërtim.

-Te gjitha inspektimet janë bërë vetëm nga niveli sipërfaqësor.

-Gjithashtu është supozuar se kjo prona është e lirë nga çdo barrë, kufizim prona, apo pretendim të paleve të tjera.

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## MUNDESA E LIKUIDITETIT/TREGETUESHMERIA E PRONES

Prona objekt vleresimi eshte me punime me rifinitura relativisht te mira, pozicionuar ne nje zone urbane kryesore per nga rendesia e bizneseve.

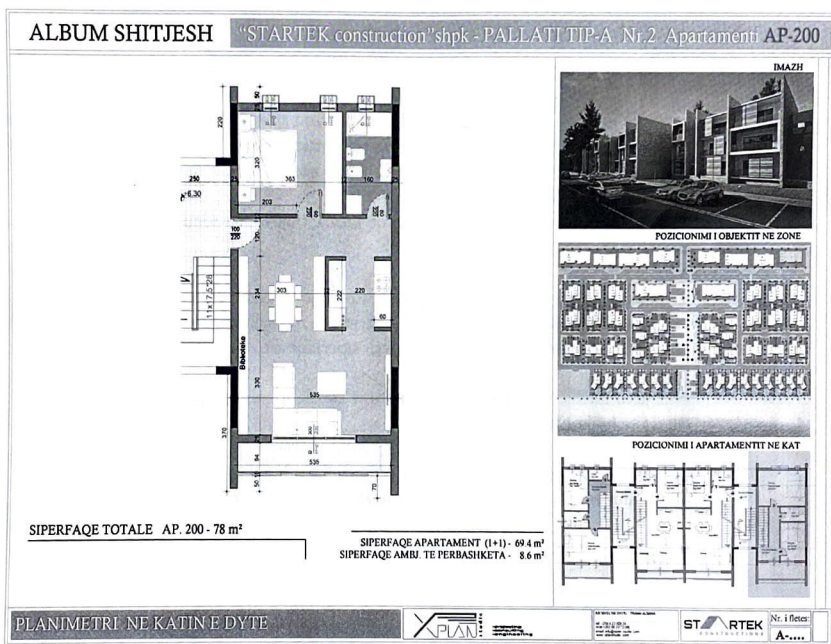
Duke u nisur nga kushtet konkrete te pronave objekt vleresimi gjykoj se shitshmeria e tyre eshte ne nivele te larta.

### 9. REZERVAT TE CILAT JANE MARRE PARASYSH NE KETE RAPORT VLERESIMI

- Inspektimi i prones ka qene siperfaqesor dhe ne nivelin e siperfaqes dhe nuk eshte bere ndonje investigim lidhur me perdorimin ne te shkuaren te prones dhe ne lidhje me kontaminin aktual apo potencial te saj ne te ardhmen.
- Eshte supozuar ne kete vleresim nje perdorim i pakufizuar i prones, pa ekzistencen e kufizimeve statutoore qe mund te demtonin perdorimin apo shitshmerine e saj.
- Vlerat e shitjes se lire dhe te detyruar te deklaruar ne kete raport vleresimi jane cmimet e vleresuara te kontrates potenciale te shitjes se ciles nuk i jane zbritur kostot e shitjes. Gjithashtu nuk jane perfshire as tatimet nga te ardhurat e shitjes se pasurise.
- Nga vlera eshte perjashtuar cdo efekt i inflacionit qe mund te linde pas dates se vleresimit, si dhe cdo efekt qe jep ndryshimi i kursit te kembimit qe mund te linde pas dates se vleresimit.
- Vleresuesi nuk ka patur konsulence lidhur me pranine ne pronen qe vleresohet te ndonje lende demtuese ose te rrezikshme, qe mund te ndikojne negativisht ne vlere.
- Opinioni yne reflekton tendencat e tregut gjate kesaj periudhe dhe nuk mund te jemi pergjegjes per ndryshime te mundshme midis levizjeve te tregut te parashikuara dhe ato aktuale.
- Gjithashtu, duhet marre ne konsiderate fakti qe keto llogaritje nuk mbajne parasysh ndryshimet politike, ekonomike apo te tregut te pronave.
- Nuk kemi kryer ndonje studim te veçante mbi pronen objekt vleresimi dhe komentet tona kufizohen vetem ne ate te nje inspektimi siperfaqesor qe mundem te benim ne prone.
- Jane bere verifikime te planimetrise ne vend me pronen , si dhe jane bere verifikime ne imazhin satelitor te zones, krahasuar me dokumentat hipotekore.
- Vleresuesi ka supozuar nje pronar te pergjegjshem dhe administrim kompetent te prones se tij.
- Vleresuesit nuk i kerkohet te deshmoje apo te dale para gjykates, lidhur me pronen, pervecse nese jane bere marreveshje paraprake.
- Ne punen e tij vleresuesi ka marre ne konsiderate ato ceshtje te vleresimit qe ai i ka konsideruar te rendesishme per vleresimin dhe konkluzionet e vleresimit. Cdo aspekt tjetër i natyres politike, kulturore, sociale, etj, qe mund te ndikojne ne operacionet e paleve te interesuara per transakcionin e prones, objekt vleresimi, mbeten jashte qellimit

## 10. DOKUMENTACIONI BASHKANGJITUR

- Fotografite e prones
- Foto ajroreteprones
- Planvendosja e prones
- Dokumentacioni Ligjor
- Licenca e Vleresimit te pasurive te paluajtshme



te kesaj analize, nuk jane marre parasysh ne kete pune, pervecse kur vleresuesi shprehet ne menyre specifike.

- Vleresuesi nuk ka pergjegjesine e azhornimit te ketij raporti per asnje ndryshim qe ndodh pas leshimit te ketij raporti.
- Cmimi aktual i paguar ne nje transakcion mund te ndryshoje nga vlerat e treguara per shkak te faktoreve te tille si; motivimi i paleve, aftesite negociuese te paleve, apo faktore te tjere unike te transakcionit.
- Vleresuesi konfirmon se cdo informacion i marre nga perfaqesuesit e pronarit eshte besuar si i sakte dhe i paster.
- Persa i perket te dhenave per te ardhmen , duhet theksuar se zakonisht do te kete diferenca midis parashikimit dhe rezultateve faktike, per shkak se ngjarjet ose rrethanat nuk ndodhin ashtu sic priten dhe keto ndryshime mund te jene edhe te ndjeshme.
- Cdo material i bashkengjitur ketij raporti vleresimi eshte perfshire me qellim te ndihmoje lexuesin per te krijuar nje imazh mbi pronen.
- Per vleresimin e pasurise, jane marre ne konsiderate zoterimi, kushtet e prones.
- Prona eshte supozuar e lire nga cdo barre, detyrim apo shpenzim kufizim pronesie apo pretendim i te treteve. Vleresuesi nuk ka ndermarrë hetime mbi titullin e pronesise dhe pretendimi i pronesise eshte supozuar te jete korrekt.
- Vleresimi eshte bazuar ne parakushtin qe prona, objekt vleresimi, nuk ka thyer asnje ligj apo rregullore vendase.
- Inspektimet e kryera kane qene siperfaqesore dhe gjykimet jane dhene ne baze te ketyre vezhgimeve. Inspektimet jane bere vetem me qellimin e percaktimit te vleres. Inspektimet ne prone jane bere nga niveli siperfaqesor.
- Nuk jemi ne dijeni te ekzistences se ndonje kanali, tubacioni apo trjeti nentokesor, i cili do te ndikonte vleren e prones.
- Eshte supozuar se ndertesa eshte projektuar dhe ndertuar konform standarteve dhe kushteve teknike te projektimit dhe zbatimit ne Republiken e Shqiperise.

Me respekt,

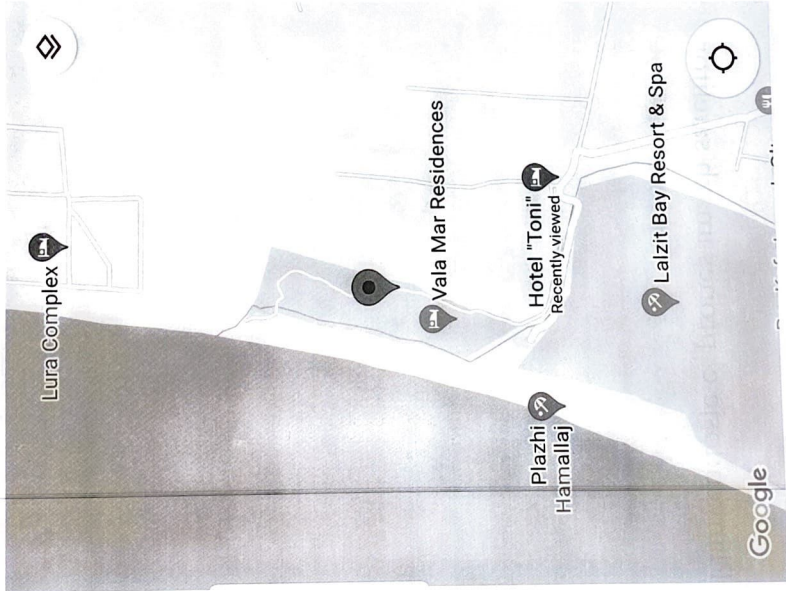
Inspektoi pronen dhe hartoi raportin:

Znj.Ina Lucaj

Vleresues i Shkalles se Dyte      Nr.Lic Vp 1801

0002091





Lura Complex

Plazhi  
Hamallaj

Vala Mar Residences

Hotel "Toni"  
Recently viewed

Lalzit Bay Resort & Spa

Google

REPUBLIKA E SHQIPËRISË  
AGJENCIA SHITËTËRORE E KADASTRËS

## CERTIFIKATË REGJISTRIMI PRONËSIE

### PRONARI/BASHKËPRONARËT

Emri (Emër, Atësi dhe Mbiemër)	Nr. Personal Id	Pjesa(-/)
Teuta Perikli Hoxha	F26024016K	1/2

Numri i Pasurisë	1/26+2-5		
Kodi Unik	1925011081		
Zona Kadastrale	1925		
Lloji i Pasurisë	APARTAMENT		
Sipërfaqja e pasurisë (m <sup>2</sup> )	Totali: 69.4	Truall: 0	Ndërtesë: 0
Vlera Aktuale e Pasurisë	1		
Adresa e Pasurisë	DURRËS, NB.HAMALLAJ		

SHËMBILJE BASHKËPRONËSI SIPAS KARTELËS TË PASURISË SË PALLIATIT SHUMË BASHKËLIDHUR

DREJTORI  
Risena Xhaja

Risena  
Xhaja

Digitally signed by  
Risena Xhaja  
DN: cn=Risena Xhaja,  
o=ASHK, ou=ASHK, email=risena@ashk.gov.al

Data e lëshimit 03/02/2022



Vendbanim elektronik i regjistruar  
Shërbimi Klientit  
Data: 2022.02.03 11:28:46:40707  
FID: 26024016K202211308114611014



Shënim: Ky dokument është gjeneruar dhe ruhet në PDF  
Në qoftë procedurë automatike nga një sistem informacioni (Agjencia Shitëtare e Kadashtës)

Modeli me Vlerë Nën Durrësi 1.0 (2.2022)

0002091

REPUBLIKA E SHQIPËRISË  
AGJENCIA SHTETËRORE E KADASTRËS

KARTELA E PASURISË SË PALUAJTSHME

Kodi Unik 1925011081  
(Nga \_\_\_\_ , Në \_\_\_\_)

A - TË DHËNAT E PASURISË

Zona Kadastrale Nr. 1925 , Lloji i Pasurisë: APARTAMENTI , Nr. i Pasurisë: 1/26+2-5 , Sipërfaqja Totale 69.4 m<sup>2</sup>,  
(Nga të Cilat Truall 0 m<sup>2</sup>; Ndërtesë 0 m<sup>2</sup>)

Indeksi i Hartës Kadastrale K-34-88(129-B) , Numri i Pemëve: 0 ,

Adresa e Pasurisë: Bashkia NB.HAMALLAJ , Rruga \_\_\_\_ , Ndërtesa Nr. \_\_\_\_ , SH/K \_\_\_\_ , Apartamenti Nr. \_\_\_\_

Vlera e Pasurisë:

Fillestare 1 Leke (Akti Nr. 395/164 , Dt. 25/01/2022) , Rivlerësim \_\_\_\_ (Akti Nr. \_\_\_\_ , Dt. \_\_\_\_)

B – TË DHËNAT E TITULLIT TË PRONËSISË

Pronari: Teuta Perikli Hoxha , Nr. Identifikimi/NIPT F26024016K , Pjesa Takuese 1/2 , Lloji i Pronësisë: I

Adresa e Pronarit: Bashkia TIRANË , Rruga VLLAZËN HUTA , Ndërtesa Nr. 2 , SH/K 1 , Apartamenti Nr. \_\_\_\_

Pronari: Flamur Adem Hoxha , Nr. Identifikimi/NIPT E80501148P , Pjesa Takuese 1/2 , Lloji i Pronësisë: I

Adresa e Pronarit: Bashkia TIRANË , Rruga VLLAZËN HUTA , Ndërtesa Nr. 2 , SH/K 1 , Apartamenti Nr. \_\_\_\_

Akti i Fitimit të Pronësisë: Emërtimi: Kontratë shitje , Nr. 395/164 , Datë: 25/01/2022

Regjistruar: Nr. 2075 , Datë: 03/02/2022

*\*Pjesëmarrës në Bashkëpronësi të Detyrueshme për Pasurinë Nr. \_\_\_\_ , me Kod Unik \_\_\_\_*

B/1 – TË DHËNAT E REGJISTRIMIT PARAPRAK

Akti Paraprak i Fitimit të Pronësisë: Emërtimi: \_\_\_\_ , Nr. \_\_\_\_ , Datë: \_\_\_\_

Përshkrimi i Objektit të Aktit: \_\_\_\_

Regjistruar: Nr. \_\_\_\_ , Datë: \_\_\_\_



3 d. 21



Risena Xhaja

Digitally signed by  
Risena Xhaja  
Date: 2022.02.03  
04:23:04 +02'00'

REPUBLIKA E SHQIPERISE  
AGJENCIA SHITETERORE E KADASTRES

FRAGMENT I HARTËS KADASTRALE

ZONA KADASTRALE: 1925 KODI UNIK: 1925011001  
NUMRI PASURISE: 1/26+2-5 INDEX I HARTËS: K-34-88 (29-5)

KORNIZA REFEREUSE GJEODEZIKE SHQIPTARE

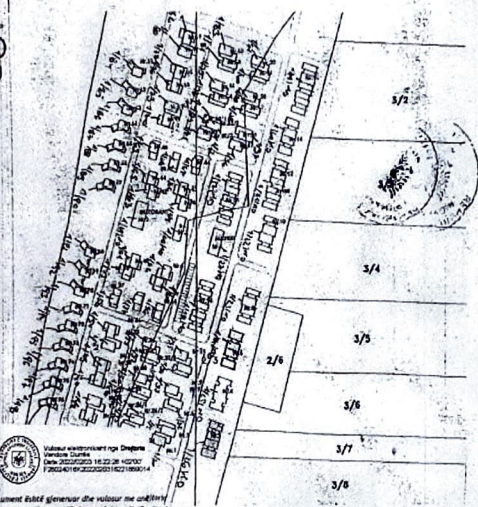
SH 1: 2500

DREJTORI  
Risena Xhaja

Data e lëshimit 03/11/2022

SHPIEGUES  
 PARCELA  
 NDERTESA

1925  
HAMALLAJ



Validuar elektronikisht nga Drejtoria  
Shërbimi Klientë  
Data: 2022.02.03 16:22:28 +02'00'  
F29024761925011001021980014

Shënim: Ky dokument është gjeneruar dhe validuar me automatizim  
në një procedurë automatike nga një sistem elektronik (Drejtoria  
Vendore Durrës).

0002099

# EXHIBIT G



REPUBLIKA E SHQIPËRISË

PROKURORIA E POSAÇME KUNDËR KORRUPSIONIT DHE KRIMIT TË  
ORGANIZUAR, TIRANË

KËRKESË

PËR DËRGIMIN NË GJYQ TË ÇËSHTJES PENALE Nr.277 / 2020.

Perpara

GJYKATËS SË POSAÇME TË SHKALLËS SË PARË PËR  
KORRUPSIONIN DHE KRIMIN E ORGANIZUAR  
TIRANË

I nderuar Z/Znj.Kryetar !

Në Prokurorinë e Posaçme kundër Korrupsionit dhe Krimit të Organizuar, Tiranë, kanë përfunduar hetimet paraprake për proçedimin penal Nr.277 datë 13.11.2020 në ngarkim të të pandehurve:

1. Lefter Koka, i biri i Haki dhe Lumturije, lindur më 04.08.1964, lindur në Durrës, banues në adresën rruga "Taulantia", Durrës, i martuar, me arsim të lartë, me shtetësi shqiptare, i padënuar më parë, i hetuar nga data 14.12.2021 dhe në vazhdim, me masën e sigurimit "arrest në burg", i mbrojtur nga av.Fatmir Braka dhe av.Julian Mërtiri, të zgjedhur nga i pandehuri.

I akuzuar : Se ka kryer veprat penale "Shpërdorimi i detyrës", e kryer në bashkëpunim, "Korrupsioni pasiv i funksionarëve të lartë shtetërorë ose i të zgjedhurve vendorë" të parashikuara nga nenet 248 e 25 dhe 260 të Kodit Penal, si dhe "Pastrimi i produkteve të veprës penale apo i veprimtarisë kriminale" të parashikuar nga neni 287, gërmat (a) dhe (b) të Kodit Penal, e kryer në rrethanën cilësuese "në bashkëpunim" sipas nenit 287, paragrafi (2) i Kodit Penal.

2. Alqi Bllako, i biri i Edmond dhe Kostanca, lindur më 10.05.1987, lindur në Ersekë, banues në adresën "Rruga e Kavajës", Nd.83, H.1, Ap.7, Njësia Administrative Nr.10,



J. Rebo

Tiranë, beqar, me arsim të lartë, me shtetësi shqiptare, i padënuar më parë, i hetuar nga data 24.11.2022 dhe në vazhdim me masën e sigurimit "arrest në burg", i mbrojtur nga av.Sokol Hazizaj, i zgjedhur nga i pandehuri.

3. Pëllumb Abeshi, i biri i Hamdi dhe Fatime, lindur më 06.05.1958, lindur në Elbasan, banues në adresën rruga "Andrea Mano", Nd.15, H.9, Ap.5, Njësia Bashkiake Nr.4, Tiranë, i martuar, me arsim të lartë, me shtetësi shqiptare, i padënuar më parë, i hetuar nga data 29.03.2022 dhe në vazhdim me masën e sigurimit "arrest në burg", i mbrojtur nga av.Ermir Beta dhe av.Arben Llapi, të zgjedhur nga i pandehuri.
  4. Bardhul Çabiri, i biri i Nasto dhe Nadire, lindur më 03.06.1958, lindur në Elbasan, banues në adresën rruga "Skënder Sejdi", Nd.10, H.1, Ap.10, Elbasan, i martuar, me arsim të lartë, me shtetësi shqiptare, i padënuar më parë, i hetuar nga data 29.03.2022 dhe në vazhdim me masën e sigurimit "arrest në burg", i mbrojtur nga av.Korab Cani, i zgjedhur nga i pandehuri.
  5. Serafin Papa, i biri i Jorgji dhe Pulitini, lindur më 11.03.1950, lindur në Elbasan, banues në adresën rruga "Vasil Kokoneshi", Nd.39, Elbasan, i martuar, me arsim të lartë, me shtetësi shqiptare, i padënuar më parë, i hetuar nga data 29.03.2022 dhe në vazhdim me masën e sigurimit "arrest në shtëpi", i mbrojtur nga av.Korab Cani, i zgjedhur nga i pandehuri.
  6. Etleva Kondi, e bija e Goxho dhe Vitori, lindur më 29.03.1950, lindur në Vlorë, banuese në adresën bulevardi "Zhan D'Ark", Nd.53, H.1, Njësia Administrative Nr.2, Tiranë, beqare, me arsim të lartë, me shtetësi shqiptare, e padënuar më parë, e hetuar nga data 08.04.2022 dhe në vazhdim me masën e sigurimit "arrest në shtëpi", e mbrojtur nga av.Luan Hasneziri, i zgjedhur nga e pandehura.
  7. Jonida Zeqo, e bija e Manush dhe Lumturi, lindur më 28.11.1983, lindur në Durrës, banuese në adresën rruga "Aleksandër Goga", Nd.1018, Ap.9, Durrës, e martuar, me arsim të lartë, me shtetësi shqiptare, e padënuar më parë, e hetuar nga data 25.10.2022 dhe në vazhdim me masën e sigurimit "arrest në shtëpi", e mbrojtur nga av.Saimir Vishaj, i zgjedhur nga e pandehura.
- Të akuzuar : Se kanë kryer veprën penale "Shpërdorimi i detyrës", të kryer në bashkëpunim, të parashikuar nga nenet 248 dhe 25 të Kodit Penal.
8. Mirel Mërtiri, i biri i Trifon dhe Andoniqi, lindur më 08.08.1978, lindur në Fier, banues në adresën "Rruga e Elbasanit", Njësia Administrative Nr.2, Tiranë, beqar, me shtetësi shqiptare, i padënuar më parë, i hetuar nga data 24.11.2022 dhe në vazhdim me masën e sigurimit "arrest në burg", në mungesë, i mbrojtur nga av.Klodjan Skënderaj, i caktuar kryesisht.
  9. Stela Gugallja, e bija e Ferit dhe Liliana, lindur më 18.01.1980, lindur në Tiranë, banues në adresën rruga "Dhimitër Kamarda", Nd.1, H.2, Njësia Administrative Nr.1, Tiranë, beqare, me shtetësi shqiptare, e padënuar më parë, e hetuar nga data

SECRETARIA

*[Handwritten signature]*

12.12.2021 dhe në vazhdim me masën e sigurimit "arrest në burg", në mungesë, e mbrojtur nga av.Klodjan Skënderaj, i zgjedhur nga familjarët e të pandehurës.

**10. Klodian Zoto**, i biri i Agim dhe Valentina, lindur më 24.04.1976, lindur në Tiranë, banues në adresën rruga "Jeronim De Rada", Nd.1, H.25, Ap.28, Njësia Administrative Nr.2, Tiranë, i martuar, me shtetësi shqiptare, i padënuar më parë, i hetuar nga data 12.12.2021 dhe në vazhdim me masën e sigurimit "arrest në burg", në mungesë, i mbrojtur nga av.Klodjan Skënderaj, i zgjedhur nga familjarët e të pandehurit.

**11. Shoqëria tregtare "Albtek Energy" sh.p.k**, me Nipt L41914013H, me seli në adresën "Impianti i përpunimit të mbetjeve urbane", Fushë Mbret, Elbasan, me ortak të vetëm dhe administratore Stela Gugallja, aktualisht nën administrimin e AAPSK-së, e mbrojtur nga av.Arben Peci, i caktuar kryesisht.

**12. Shoqëria tregtare "Integrated Technology Services" sh.p.k**, me Nipt L02302032C, me seli në adresën rruga "Papa Gjon Pali", pallati F & G, Ap.15, Tiranë, me ortak të vetëm dhe administrator Klodian Zoto, aktualisht nën administrimin e AAPSK-së, e mbrojtur nga av.Arben Peci, i caktuar kryesisht.

**Të akuzuar** : Se kanë kryer veprat penale "Korrupsioni aktiv i funksionarëve të lartë shtetërorë ose i të zgjedhurve vendorë", kryer në bashkëpunim, të parashikuar nga nenet 245 dhe 25 të Kodit Penal, si dhe "Pastrimi i produkteve të veprës penale apo i veprimtarisë kriminale" të parashikuar nga neni 287, gërmat (a) dhe (b) të Kodit Penal, e kryer në rrethanën cilësuese "në bashkëpunim" sipas nenit 287, paragrafi (2) i Kodit Penal.

*Në përfundim të hetimeve paraprake për këtë procedim penal kanë rezultuar të provuara rrethanat si më poshtë;*

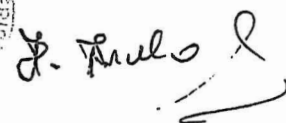
#### I. Rrethanat e faktit.

1.1. Bashkia Elbasan nëpërmjet shkresës nr.2437 prot dt.04.07.2014 ka paraqitur kërkesë në Ministrinë e Mjedisit për zgjidhje konçensonare partneritet publik dhe privat për trajtimin e mbetjeve urbane. Në këtë shkresë/kërkesë Bashkia Elbasan ka pretenduar se nuk ka ende një vënddepozitim mbetjesh të përshtatshëm për mbetjet urbane dhe se në vënddepozitim ekzistues ka një sasi të madhe mbetjesh urbane. Për zgjidhjen e kësaj situatë Bashkia Elbasan ka propozuar ndërtimin e një impianti të shfrytëzimit të mbetjeve urbane për trajtimin e mbetjeve dhe për prodhimin e energjisë. Bazuar në ligjin "Për konçensionet dhe partneritetin publik privat", Bashkia Elbasan ka paraqitur këtë kërkesë të cilësuar si emergjente për fillimin e një procedure të tillë konçensionit dhe për të siguruar mbështetjen financiare në realizimin e këtij projekti.

1.2. Kërkesa e Bashkisë Elbasan është protokolluar në Ministrinë e Mjedisit me nr.7594 prot dt.08.07.2014 dhe është trajtuar nga punonjësit e këtij institucioni. Në ditën pasardhëse, Ministria e Mjedisit me shkresën nr.7594/1 prot dt.09.07.2014 i ka kthyer përgjigje Bashkisë Elbasan se e vlerëson pozitivisht propozimin dhe në përputhje me ligjin.





Propozimi për ndërtimin e një impianti me qëllim prodhimin e energjisë nga mbetjet urbane, është konsideruar e pranueshme dhe se paraqet interes publik.

1.3. Në datën 14.07.2014 është rregjistruar në rregjistrin tregtar shoqëria tregtare "Albtek Energy" sh.p.k. Në objektin e veprimtarisë së kësaj shoqërie përfshihet ndërtimi i termocentraleve të kapaciteve të ndryshme, trajtimi i mbetjeve të ndryshme, ndërtimi i impianteve të trajtimit të mbetjeve me djegie, ndërtim konstruksion, punime të objekteve civile, industriale etj. Në momentin e rregjistrimit kapitali fillestar i shoqërisë ka qënë në shumën 100.000 lekë. Ortak i vetëm dhe administrator i shoqërisë është e pandehura Stela Gugallja.

1.4. Në datën 11.08.2014 shoqëria "Albtek Energy" sh.p.k ka paraqitur në Ministrinë e Mjedisit një kërkesë për shprehje interesi për konçension. Në këtë kërkesë shoqëria ka shprehur interesin dhe ka propozuar projektin konçensionar/partneritet publik privat, për ndërtimin e impiantit të përpunimit, trajtimit dhe eliminimit të mbetjeve urbane për qytetin e Elbasanit. Në shprehjen e interesit është parashikuar nga shoqëria e mësipërme se vlera e investimit është 22.000.000 euro. Bashkëngjitur kërkesës është dorëzuar edhe një projekt paraprak teknik që shoqëria ka menduar të realizojë.

1.5. Këshilli i Bashkisë Elbasan me vendimin nr.70, datë 18.09.2014 ka vendosur të shpallë emergjencën mjedisore në fushën e menaxhimit të integruar të mbetjeve në qytetin e Elbasanit. Me shkresën nr.36/4 prot dt.22.09.2014 të Bashkisë Elbasan vendimi i Këshillit Bashkiak i është dërguar Ministrisë së Mjedisit për marrjen e masave për përmirësimin e situatës. Në përmbajtjen e vendimit midis të tjerave përshkruhet se: *"Këshilli i Bashkisë Elbasan .... referuar situatës problematike të krijuar si pasojë e mungesës së vend-depozitimit të përshtatshëm për grumbullimin e mbetjeve urbane te qytetit të Elbasanit, Vendimit datë 05.02.2015 të Komitetit të Menaxhimit të Integruar të Mbetjeve "Për shpalljen e emergjencës mjedisore në territorin e RSH dhe marrjen e masave te nevojshme për rehabilitimin e cilësisë së mjedisit", me propozim te Kryetarit të Bashkisë Elbasan, VENDOSI: 1. Të shpalli emergjencën mjedisore në fushën e menaxhimit të integruar të mbetjeve në qytetin e Elbasanit....."*.

1.6. Me urdhërin nr.1933, datë 14.10.2014 të Ministrit të Mjedisit është urdhëruar ngritja e komisionit për dhënien e konçensionit me objekt *"Ndërtimin dhe administrimin e impiantit të trajtimit të mbetjeve urbane të Qarkut Elbasan, për prodhimin e energjisë"*. Komisioni është përbërë nga shtatë anëtarë, nga i pandehuri Pëllumb Abeshi në cilësinë e drejtorit të përgjithshëm në Ministrinë e Mjedisit, njëkohësisht edhe kryetari i komisionit, si dhe anëtarët Zamir Stefani (nga Ministria e Zhvillimit Ekonomik, Tregëtisë dhe Sipërmarrjes), e pandehura Etleva Kondi (Ministria e Energjisë dhe Industrisë), e pandehura Jonida Zeqo (Ministria e Mjedisit), shtetasja Ledjana Bojaxhi (Karalliu) (Ministria e Mjedisit), i pandehuri Bardhul Çabiri (Bashkia Elbasan) dhe i pandehuri Serafin Papa (Bashkia Elbasan).

1.7. Në datën 24.10.2014 shoqëria "Albtek Energy" sh.p.k ka paraqitur pranë komisionit të dhënies së konçensionit në Ministrinë e Mjedisit dokumentacionin tekniko financiar dhe ofertën e rishikuar. Në këtë dokumentacion shoqëria "Albtek Energy" sh.p.k shprehet se: *"... duke ju referuar diskutimeve që kemi patur në dy takimet e mëparshme si dhe këmbënguljes në negociata gjithashtu dhe me këmbënguljen e vetë-Z.Ministër, "Albtek Energy" sh.p.k vendosi (duke lënë ta pandryshuar projektin teknik) të reduktojë ofertën financiare për këtë*



investim nga 22.000.000 Euro paraqitur në shprehjen e interesit me nr.9 prot dt.11.08.2014, në 20.000.000 Euro...".

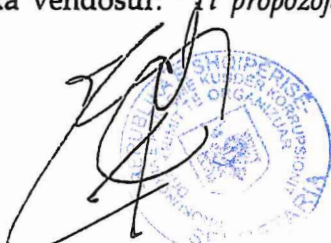
1.8. Ministria e Mjedisit me shkresën nr.10351/1 prot dt.31.10.2014 ka paraqitur në Ministrinë e Financave kërkesë për miratim paraprak. Në këtë shkresë Ministria e Mjedisit shpjegon se ka filluar procedurat ligjore për dhënien me konçension/partneritet publik/privat "Ndërtimin dhe administrimin e impiantit të trajtimit të mbetjeve urbane të Qarkut Elbasan, për prodhimin e energjisë". Në zbatim të nenit 42 të ligjit nr.125/2013 "Për konçensionet dhe partneritetin publik privat", me qëllim miratimin paraprak për përbalueshmërinë, qëndrueshmërinë dhe fizibilitetin fiskal të objektit të konçensionit, i janë përcjellë Ministrisë së Financave kopje e studimit teknik dhe përshkrimit financiar dhe kopje e plan biznesit.

1.9. Ministria e Financave me shkresën nr.15155/1 prot dt.07.11.2014 i përgjigjet Ministrisë së Mjedisit se: "Ministria e Financave nuk mundet të shprehet në këtë praktikë për sa kohë që nuk janë plotësuar kushtet, kriteret dhe dokumentacioni i përcaktuar nga legjislacioni në fuqi për konçensionet dhe partneritetin publik privat". Sipas kësaj shkrese është konstatuar se: i) mungon një analizë e detajuar lidhur me rezultatet e studimit të fizibilitetit, që realizohet nga autoriteti kontraktor; ii) praktika paraqet vetëm kërkesën për shprehje interesi të paraqitur nga subjekti tregtar, ndërkohë që mungon edhe vlerësimi paraprak që duhet të realizohet nga autoriteti kontraktor.

1.10. Në shkresën nr.22 prot dt.04.11.2014 të "Albtek Energy" sh.p.k, protokolluar në Ministrinë e Mjedisit me nr.10303/1 dt.04.11.2014, përshkruhet se është depozituar nga shoqëria "Albtek Energy" sh.p.k studimi i fizibilitetit për projektin e ndërtimit të impiantit të përpunimit të mbetjeve urbane në Qarkun e Elbasanit. Nga verifikimi në dokumentacionit të dosjes së konçensionit rezulton se ka edhe një studim të fizibilitetit, me nënshkrimet e anëtarëve të komisionit të dhënies së konçensionit, me shënimin Ministria e Mjedisit, studim i cili në përmbajtjen e tij është i njëjtë me studimin e paraqitur nga shoqëria "Albtek Energy" sh.p.k. Sipas studimit të fizibilitetit të ndodhur në dosje (në faqen 42), vlera e përgjithshme e investimit rezulton në shumën 21,600,000 Euro, më e lartë nga vlera 20,000,000 Euro e paraqitur nga propozuesi "Albtek Energy" sh.p.k në ofertën financiare të rishikuar të depozituar në datën 24.10.2014.

1.11. Në datën 27.11.2014 shoqëria "Albtek Energy" sh.p.k ka paraqitur në Ministrinë e Mjedisit tabelën e vlerës përfundimtare të investimit, ku në shkresën përcjellëse është përshkruar se: "Në vazhdimësi të diskutimeve si dhe sqarimeve të dhëna në takimin e realizuar në ambientet e Ministrisë së Mjedisit po ju dërgojmë tabelën e saktë të vlerës së investimit (kosto kapitale) me vlerë 21.661.000 Euro siç është parashikuar dhe në studimin e fizibilitetit të Ministrisë së Mjedisit (faqe 42) për projektin e ndërtimit të impiantit të përpunimit të mbetjeve urbane në qytetin e Elbasanit". Në këtë shkresë është përshkruar gjithashtu se vlera e investimit e paraqitur në tabelën bashkëlidhur është pa TVSH.

1.12. Në datën 11.11.2014 është zhvilluar mbledhja e komisionit për dhënien e konçensionit, ku sipas proces verbalit të mbledhjes është analizuar me kujdes studimi i fizibilitetit "të vënë në dispozicion nga shoqëria Albtek Energy" sh.p.k", si propozues i propozimit të pakërkuar për procedurën e konçensionit. Në këtë mbledhje komisioni i dhënies së konçensionit ka vendosur: "Ti propozojë Ministrit të Mjedisit, që së bashku me



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Ministrin për Zhvillimin Ekonomik, Tregëtinë dhe Sipërmarrjen, të hartojnë një projekt vendim për mënyrën e përzgjedhjes "konçension i përzier" sipas procedurës "me negociim pa shpallje paraprake të njoftimit të kontratës", me subjektin "Albtek Energy" sh.p.k, mbështetur në pikën 3 të nenit 22 të ligjit nr.125/2013 "Për konçensionet dhe partneritetin publik privat" dhe pikën 3 të nenit 33 të ligjit "Për prokurimin publik", si dhe formën BOT të konçensionit dhe afatin prej 15 vite të tij".

1.13. Ministria e Mjedisit ka përgatitur një projekt vendim për Këshillin e Ministrave dhe me shkresën nr.10843 prot dt.11.11.2014 e ka dërguar këtë projekt vendim për miratim në disa institucione, midis të cilave edhe në Ministrinë e Financave. Vendimi i është dërguar për mendim edhe Agjencisë së Prokurimit Publik me shkresën e Ministrisë së Mjedisit me nr.10965 prot dt.17.11.2014. Në këtë projekt vendim është parashikuar që: 1) Autoriteti kontraktues për kryerjen e procedurave ligjore për dhënien e konçensionit është Ministria e Mjedisit; 2) Miratimin e procedurës përzgjedhëse me "negocim pa shpallje paraprake" të njoftimit të kontratës, si propozim i pakërkuar, që i jepet shoqërisë "Albtek Energy", për realizimin e procedurës konçensionare për dhënien me konçension të impiantit të mbetjeve; 3) Konçensionit të jetë i formës BOT (ndërtim, operim dhe transferim) dhe afati i tij të jetë 15 vjet.

1.14. Ministria e Financave me shkresën nr.15649/1 prot dt.25.11.2014 i ka kthyer përgjigje Ministrisë së Mjedisit se: "2.Neni 22 pika 3 i ligjit nr.125/2013 "Për konçensionet dhe partneritetin publik privat", i cili shërben si mbështetje ligjore për propozimin e këtij projekt-vendimi ka parashikuar në mënyrë shteruese llojet e procedurave, që mund të përdorë autoriteti kontraktor për dhënien me konçension/PPP. Për sa më lartë, vlerësojmë rishikimin e projekt vendimit në kuadër të përputhshmërisë me dispozitën ligjore të sipërcituar".

1.15. Agjencia e Prokurimit Publik me shkresën nr.12303/1 prot dt.18.11.2014 i ka kthyer Ministrisë së Mjedisit përgjigjen si vijon: "Sa i takon llojit të procedurës përzgjedhëse për objektin konkret, APP arsyeton se në nenin 22, pika 3 të LKPP, të cilit i referohet projektvendimi i propozuar, parashikohet se: "Në dhënien e konçensioneve/partneriteteve publike private, autoriteti kontraktues mund të përdorë procedurën e hapur, procedurën e kufizuar ose procedurën me negociim me shpallje paraprake të njoftimit të kontratës". Sa më sipër, APP vlerëson se përcaktimi i autoritetit kontraktues dhe procedura përzgjedhëse për objektin konkret duhet të bëhet në përputhje me parashikimet ligjore".

1.16. Projekt vendimi i Këshillit të Ministrave i dërguar me shkresën nr.10843 prot dt.11.11.2014 të Ministrisë së Mjedisit për mendim institucioneve të mësipërme, sipas të cilit miratohet procedura përzgjedhëse me "negocim pa shpallje paraprake" të njoftimit të kontratës, nuk është dërguar për miratim në Këshillin e Ministrave dhe ky projekt vendim nuk është miratuar nga Këshilli i Ministrave.

1.17. Në datën 18.11.2021 në Ministrinë e Mjedisit është zhvilluar mbledhja e komisionit për dhënien e konçensionit. Në proces verbalin e mbledhjes së komisionit është përshkruar se komisioni ka vendosur: "T'i përcjellë Ministrisë së Financave, nëpërmjet titullarit të autoritetit kontraktues, Ministrin të Mjedisit, kërkesën për miratim të projektit të studimit të fizibilitetit dhe projekt kontratës përpara shpalljes së procedurës së dhënies me konçension/PPP".

1.18. Me shkresën nr.11026 prot dt.18.11.2014 të Ministrin të Mjedisit i është dërguar Ministrisë së Financave kërkesa për miratim studim fizibiliteti dhe draft kontrate, duke






dërguar edhe kopje të studimit teknik, të përshkrimit financiar, të studimit të fizibilitetit dhe të draftit të kontratës së konçensionit.

1.19. Ministria e Financave me shkresën nr.17042/1 prot dt.10.12.2014 i është përgjigjur Ministrisë së Mjedisit se në parim është dakort me mbështetjen financiare të studimit të fizibilitetit, por njëkohësisht ka kërkuar që në vijim të procedurës së mëtejshme të vlerësohen edhe disa çështje të tjera si, marrjen e miratimit paraprak nga Ministria e Energjisë dhe Industrisë për përballimin e riskut nga çmimi i energjisë elektrike, marrjen e miratimit paraprak nga njësitë e qeverisjes vendore që përfshihen në projekt, lidhur me përballimin prej tyre të riskut të mosplotësimit të sasisë së mbetjeve për tu trajtuar nga konçensionari, Ministria e Mjedisit duhet të rishikojë periudhën se kur do të disbursohet transhi i parë i tarifës së disponueshmërisë, ku ky transh duhet të jepet vetëm pasi të jetë vërtetuar nga institucionet përgjegjëse që objekti i parashikuar është në efikasitet të plotë.

1.20. Në datën 12.12.2014 është zhvilluar mbledhja e radhës e komisionit për dhënien e konçensionit. Në proces verbalin e mbledhjes së komisionit është përshkruar se: "..... u mbledh Komisioni në mbledhjen e tij të shtatë, *ku pasi mori konfirmimin e Ministrit të Mjedisit lidhur me llojin e procedurës së konçensionit që do të përdoret "negocim pa shpallje paraprake të njoftimit" dhe "ftesën për ofertë" drejtuar subjektit i cili ka bërë propozimin e pakërkuar "Albtek Energy" sh.p.k, për marrjen me konçension/partneritet publik privat me objekt "Ndërtimin dhe administrimin e inplantit të trajtimit të mbetjeve urbane të Qarkut Elbasan, për prodhimin e energjisë", për një afat 7 vjeçar, hartoi "ftesën për ofertë", së bashku me termat e referencës së projektit, bashkëlidhur. Në përfundim, me qëllim vazhdimin e procedurës, komisioni vendosi: T'i paraqesë shoqërisë "Albtek Energy" sh.p.k, nëpërmjet Ministrit të Mjedisit, "ftesën për ofertë" për procedurën e konçensionit "negocim pa shpallje paraprake të njoftimit" për marrjen me konçension/partneritet publik privat me objekt "Ndërtimin dhe administrimin e inplantit të trajtimit të mbetjeve urbane të Qarkut Elbasan, për prodhimin e energjisë", për një afat 7 vjeçar, duke i lënë atij një afat të përcaktuar për paraqitjen e ofertës".*

1.21. Në datën 12.12.2014 Ministria e Mjedisit i ka dërguar shoqërisë "Albtek Energy" sh.p.k "ftesën për ofertë", të nënshkruar nga Ministri i Mjedisit, duke caktuar afatin për dorëzimin e ofertës, deri në datën 16.12.2014. Ftesës për ofertë i është bashkëngjitur dokumenti me emërtimin "shtojca nr.9" nga dokumentet standarte të tenderit, si dhe disa të dhëna teknike për objektin që do të ndërtohet dhe një deklaratë mbi gjëndjen gjyqësore.

1.22. Shoqëria "Albtek Energy" ka dorëzuar ofertën e saj në datën 16.12.2014. Në të njëjtën ditë me dorëzimin e ofertës, është zhvilluar mbledhja e komisionit për dhënien e konçensionit, në prani të përfaqësuesve të shoqërisë "Albtek Energy" sh.p.k, për negocimin e kontratës konçensionare. Në këtë mbledhje janë prezantuar si përfaqësues të shoqërisë "Albtek Energy" sh.p.k e pandehura Stela Gugallja, administratore e shoqërisë, si dhe i pandehuri Klodian Zoto dhe shtetasja Denisa Tollkuci, për të cilët nuk ka ndonjë dokument në lidhje me rolin e tyre deri në atë moment në shoqërinë "Albtek Energy" sh.p.k. Siç do të rezultojë më poshtë, i pandehuri Klodian Zoto ka është ortaku i vetëm dhe administratori i shoqërisë "Integrated Technology Servis" sh.p.k, e cila ka zbatuar punimet e ndërtimit dhe ka përfituar përfituar nga ky konçension.




1.23. Sipas sipas proces verbalit të mbledhjes së datës 16.12.2014, është diskutuar draft kontrata nen për nen dhe më pas është nënshkruar nga anëtarët e komisionit të pranishëm në mbledhje. Po në datën 16.12.2014 është nënshkruar draf kontrata e konçensionit të formës BOT për ndërtimin dhe administrimin e impiantit të përpunimit të mbetjeve urbane të qarkut të Elbasanit, midis Ministrisë së Mjedisit, përfaqësuar nga ish Ministri i Mjedisit i pandehuri Lefter Koka dhe shoqërisë "Albtek Energy" sh.p.k përfaqësuar nga e pandehura Stela Gugallja.

1.24. Ministria e Mjedisit me shkresën nr.11902 prot dt.17.12.2014 i ka dërguar Këshillit të Ministrave për shqyrtim dhe miratim projekt vendimin për dhënien e miratimit për sigurimin e financimit të nevojshëm të kontratës së konçensionit. Me V.K.M-në nr.907, datë 17.12.2014 Këshilli i Ministrave ka vendosur: "Dhënien e miratimit për sigurimin e financimit të nevojshëm të kontratës së konçensionit për ndërtimin dhe administrimin e impiantit të trajtimit të mbetjeve urbane të qarkut të Elbasanit dhe prodhimin e energjisë elektrike, sipas aneksit B, të kësaj kontrate që i bashkëngjitet këtij vendimi".

1.25. Me anë të kontratës së konçensionit i jepet nga Ministria e Mjedisit shoqërisë konçensionare konçensiononi i formës "BOT", që përfshin financimin, projektimin, ndërtimin, vënien në punë, administrimin dhe mirëmbajtjen me konçension sipas objektit të kësaj kontrate, si dhe transferimin e tij në përfundim të kontratës së konçensionit. Konçensiononi jepet për një periudhë prej 7 vjet nga data efektive. Sipas kontratës së konçensionit shoqëria "Albtek Energy" sh.p.k do të kryejë investime në vlerën totale prej 21,600,000 euro dhe se pagesa e mbështetjes financiare nga buxheti i shtetit do të fillojë në muajin e shtatë nga data e fillimit të punimeve dhe do të kryhet nga autoriteti kontraktor sipas aneksit B të kontratës. Në aneksin B të kontratës është parashikuar që shoqërisë konçensionare do ti paguhet mbështetja financiare mujore prej 328,126 euro, duke filluar nga data 31.07.2015 deri në datën 31.12.2020.

1.26. Në kontratën e konçensionit të lidhur sa më sipër (pika 13.1) është parashikuar që shuma e investimit do të jetë në masën 21,600,000 Euro. Në formularin e ofertës së paraqitur nga shoqëria "Albtek Energy" sh.p.k është parashikuar gjithashtu që shuma e investimit do të jetë në masën 21,600,000 Euro. Ndërsa, në aneksin (B) të kontratës, në tabelën që ndodhet në këtë aneks për vlerën totale të investimit është parashikuar që vlera e investimit është në shumën 21,661,000 Euro, pra 61,000 Euro më shumë se vetë oferta e paraqitur dhe se shuma e shënuar në përmbajtjen e kontratës.

## II. Mbi procedurën e dhënies së konçensionit.

2.1. Në ligjin nr.125/2013 "Për konçensionet dhe partneritetin publik privat", në nenet 16 e vijues të tij, është parashikuar procedura për dhënien e konçensionit, duke filluar me veprimet përgatitore ku përfshihen identifikimi i projekteve të mundshme, ngritja e komisionit për dhënien e konçensionit, studimi i fizibilitetit, si dhe duke vijuar me procedurën e zbatueshme për dhënien e konçensionit.

Në nenin 18, paragrafi (6) të ligjit nr.125/2013, me titull "Komisioni i dhënies së konçensionit/partneritetit publik privat", është parashikuar se:

*"Komisioni i dhënies së konçensionit/partneritetit publik privat kryen detyrat e mëposhtme:*



*J. Pulo S*

- a) harton studimin e fizibilitetit për konçensionin/partneritetin publik privat, përcakton procedurën e zbatueshme për dhënien e konçensionit/partneritetit publik privat dhe harton dokumentet e tenderit;
- b) shqyrton dhe vlerëson ofertat e pranuar dhe/ose kërkesat për pjesëmarrje që janë dorëzuar;
- c) formulon propozimin e përzgjedhjes së ofertës së suksesëshme ose propozimin e vendimit për ndërprerjen e procedurës së prokurimit, si dhe një shpjegim të tyre;
- d) kryen të gjitha aktivitetet e tjera që kërkohen për zbatimin e procedurës së konçensionit/partneritetit publik privat, në përputhje me rregulloret në fuqi".

Në nenin 19 të ligjit nr.125/2013, me titull "Studimi i fizibilitetit të konçensionit/ partneritetit publik privat", është parashikuar se:

"1. Studimi i fizibilitetit për konçensionin/partneritetin publik privat hartohet nga autoriteti kontraktues.

2. Studimi i fizibilitetit përmban në mënyrë të veçantë:

- a) përmbledhjen operacionale dhe përshkrimin e përgjithshëm të projektit;
- b) analizat teknike, financiare, ekonomike dhe ligjore;
- c) studimet mjedisore dhe implikimet në natyre;
- ç) anekset shoqëruese, shtesat e kërkuara, konkluzionet dhe rekomandimet".

Në nenin 20 të ligjit nr.125/2013, me titull "Llogaritja e vlerës së konçensionit/ partneritetit publik privat", është parashikuar se:

1. Autoriteti kontraktor llogarit vlerën e parashikuar të konçensionit/partneritetit publik privat si vlerë totale e objektit të konçensionit/partneritetit publik privat, duke përfshirë të gjitha ndryshimet e mundshme dhe opsionet e kontratës së konçensionit/partneritetit publik privat, pa vlerën e TVSH-së.

2. Vlera e parashikuar e konçensionit llogaritet në bazë të të dhënave që përmban studimi i fizibilitetit përkatës ose analiza e përmbledhur e dhënies së konçensionit.

3. Vlera e parashikuar e konçensionit/partneritetit publik privat llogaritet sipas përcaktimeve në legjislacionin e prokurimit publik.

Në nenin 21 të ligjit nr.125/2013, me titull "Dokumentet e tenderit", është parashikuar se: "1. Dokumentet e tenderit hartohen dhe trajtohen nga autoriteti kontraktues, në përputhje me dispozitat përkatëse të ligjit për prokurimin publik".

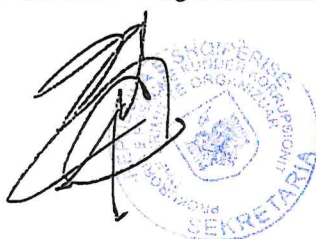
Në nenin 22 të ligjit nr.125/2013, me titull "Procedura për dhënien e konçensionve/ partneriteteve publike private", është parashikuar se:

"1. Procedura për dhënien e konçensioneve/partneriteteve publike private fillon me publikimin e njoftimit të kontratës dhe përfundon me publikimin e njoftimit të fituesit për dhënien e kontratës ose me vendimin për ndërprerjen e procedurës së dhënies së kontratës.

2. Proceduar për dhënien e konçensioneve/partneriteteve publike private, me vlerë mbi kufirin e ulët monetar, bëhet në pajtim me dispozitat përkatëse të ligjit të prokurimit publik.

3. Në dhënien e konçensioneve/partneriteteve publike private, autoriteti kontraktues mund të përdorë procedurën e hapur, procedurën e kufizuar, ose procedurën me negociim, me shpallje paraprake të njoftimit të kontratës.

4. Pavarësisht nga dispozitat e pikës 2 të këtij neni, kur jepen konçensione të punëve publike, afati i dorëzimit të ofertave është jo më pak se 52 ditë nga data e dërgimit të njoftimit të kontratës".



J. Rudo

Në nenin 24 të ligjit nr.125/2013, me titull "Njoftimi i kontratës së konçensionit", është parashikuar se:

- "1. Autoriteti kontraktues bën të njohur qëllimin e tij për të dhënë një konçension me anë të një njoftimi.
- 2. Në njoftimin e kontratës së konçensionit duhet të përfshihen të paktën të dhënat e mëposhtme:  
.....
- 6. Njoftimi i kontratës publikohet në formë elektronike në platformën elektronike të prokurimit dhe në Buletinin e Prokurimit Publik".

Në nenin 25 të ligjit nr.125/2013, me titull "Propozimet e pakërkuara", është parashikuar se:

- "1. Autoriteti kontraktues autorizohet të shqyrtojë dhe të pranojë propozimet e pakërkuara, në përputhje me procedurat e parashikuara në këtë nen, me kusht që këto propozime të mos kenë të bëjnë me një projekt për të cilin procedurat e përzgjedhjes kanë nisur apo janë shpallur.
- 2. Nëse propozimi i pakërkuar konsiderohet i pranueshëm, atëherë autoriteti kontraktues mund të ndërmarrë veprimet e duhura përgatitore për dhënien e konçensionit/partneritetit publik privat.
- 3. Propozuesi i propozimit të pakërkuar mund të marrë pjesë në procedurën e konçensionit/partneritetit publik privat me të njëjtat kushte si të gjithë operatorët e tjerë ekonomikë dhe nuk i jepet asnjë trajtim preferencial".

Në nenin 26 të ligjit nr.125/2013, me titull "Lidhja e kontratës", është parashikuar se:

- "1. Autoriteti kontraktues nuk mund të lidhë kontratën para skadimit të periudhës së pritjes së ankesave, e përcaktuar në përputhje me dispozitat përkatëse të ligjit të prokurimit publik.
- 2. Lidhja e kontratës para përfundimit të afatit të njoftimit të klasifikimit apo para se të ketë përfunduar shqyrtimi administrativ e bën atë absolutisht të pavlefshme".
- 2.2. Në V.K.M nr.575, datë 10.07.2013 "Për miratimin e rregullave për vlerësimin dhe dhënien e konçension/partneritet publik privat", janë parashikuar rregulla të mëtjeshme në lidhje me procedurën e dhënies së konçensioneve.

Në nenin 13 të V.K.M-së me nr.575, datë 10.07.2013 me titull "Detajimi i studimit të fizibilitetit", është parashikuar se:

- "1. Para marrjes së vendimit për investime, autoriteti kontraktues harton një studim fizibiliteti, në përputhje me këto rregulla.
- 2. Në rastin kur propozuesi ka dorëzuar një propozim që përmbaj jo vetëm informacione minimale e të nevojshme për vlerësimin paraprak, por edhe analizën e plotë teknike, ekonomike dhe financiare, ose në rastin kur propozuesi ka paraqitur një studim të zhvilluar plotësisht, autoriteti kontraktues mund të përdorë të gjitha ose një pjesë të informacionit për të hartuar studimin e fizibilitetit, sipas pikës 1 të këtij neni.
- 3. Pavarësisht se sa i detajuar është propozimi, autoriteti kontraktues verifikon me kujdes të gjitha hipotezat, supozimet, zgjidhjet, treguesit, analizat dhe rezultatet, në mënyrë që të përcaktojë nëse informacioni është i saktë, i zbatueshëm dhe i përshtatshëm për kontekstin e analizës".

Në nenin 14/1 të V.K.M-së me nr.575, datë 10.07.2013 me titull "Propozimet e pakërkuara në kontekstin e procesit të konçensionit/PPP-së", është parashikuar se:

"Nëse projekti pranohet, atëherë autoriteti kontraktues mund të nisë procedurën për dhënien e kontratës. Parimi bazë është se dhënia e kontratës mund të bëhet përmes një procesi transparent dhe konkurrues në përputhje me ligjin për konçensionet dhe partneritetin publik privat".

Në nenin 24 të V.K.M-së me nr.575, datë 10.07.2013 me titull "Dokumentet e tenderit", është parashikuar se:

*"Për qëllim të zbatimit të pikës 2 të nenit 21 të ligjit për konçensionet dhe partneritetin publik privoat, Agjensia e Prokurimit Publik përshtat setin e dokumenteve standarte të përdorura për procedurën e prokurimeve, me dokumentet standarte të procedurës së konçensioneve/PPP-ve dhe i publikon ato".*

Në nenin 26 të V.K.M-së me nr.575, datë 10.07.2013 me titull "Njoftimi i kontratës", është parashikuar se:

*"Autoriteti kontraktues bën të njohur qëllimin e tij për të dhënë një kontratë me konçension/PPP me anë të një njoftimi kontrate".*

2.3. Në ligjin nr.9643, datë 20.11.2006 "Për prokurimin publik", të ndryshuar, janë parashikuar rregulla të posaçme për kryerjen e prokurimeve publike, për përgjegjësinë e autoriteti kontraktor, llojin dhe mënyrën e përdorimit të procedurave të prokurimit, për llogaritjen e vlerës së kontratës, përgatitjen e dokumentacionit të tenderit, dispozita të cilat plotësojnë zbatimin e ligjit nr.125/2013 dhe V.K.M-së me nr.575, datë 10.07.2013.

Në nenin 12 të ligjit nr.9643, datë 20.11.2006 "Për prokurimin publik", të ndryshuar, është parashikuar se: *"Autoriteti kontraktor është përgjegjës për prokurimin e fondeve publike, në përputhje me dispozitat e këtij ligji dhe të akteve ligjore të nxjerra në zbatim të tij".*

Në V.K.M nr.1, datë 10.01.2007 "Për miratimin e rregullave të prokurimit publik", të ndryshuar, që ka qënë në fuqi në viti 2014, në kreun II, paragrafi (2), është parashikuar se:

- "c) Në përlllogaritjen e vlerës limit të kontratës, autoriteti kontraktor duhet të ketë parasysh:*
- *çmimet e botuara nga INSTAT-i, ose/dhe çmime të tjera zyrtare, të njohura nga institucionet përkatëse (si për shëmbull, nga organet tatimore a doganore, dhomat e tregtisë, në manuale etj); ose/dhe*
- *çmimet e tregut; dhe/ose*
- *çmimet e kontratave të mëparshme, të realizuara nga vetë apo nga autoritete të tjera kontraktore; ose/dhe*
- *çmimet ndërkombëtare, të botuara".*

Në V.K.M nr.1, datë 10.01.2007 "Për miratimin e rregullave të prokurimit publik", të ndryshuar, që ka qënë në fuqi në viti 2014, në kreun V, paragrafi (1), është parashikuar se:

*"a) Titullari i autoritetit kontraktor ose zyrtari i autorizuar prej tij është përgjegjës për organizimin dhe realizimin e procedurës së prokurimit;.....*

*ç) Me miratimin e ligjit për buxhetin dhe kur ka nevojë për punë, mallra dhe shërbime, titullari i autoritetit kontraktor apo zyrtari i autorizuar nxjerr menjëherë urdhërin e prokurimit, i cili duhet të përmbajë të paktën:*

- *objektin e prokurimit;*
- *fondin e llogaritur;*
- *llojin e procedurës së prokurimit dhe arsyet e përdorimit të saj;*
- *anëtarët e njësisë së prokurimit".*

2.4. Në Ligjin nr.90/2012 "Për organizimin dhe funksionimin e administratës shtetërore", neni 15, përcaktohet se:

1. Sekretari i përgjithshëm është nëpunësi më i lartë civil në një ministri. Ai raporton dhe jep llogari drejtëpërdrejtë të ministri.



*J. Rulo*

2. Sekretari i përgjithshëm ka këto përgjegjësi kryesore:

- a) të mbështesë ministrin;
  - b) të sigurojë zbatimin dhe kontrollin e zbatimit të politikave;
  - c) të sigurojë drejtimin, mbikëqyrjen dhe koordinimin e ministrisë;
  - ç) të sigurojë bashkëpunimin me ministritë e tjera dhe institucionet e pavarura;
  - d) të sigurojë administrim efektiv dhe eficient të burimeve financiare, materiale dhe njerëzore të sistemit ministror, në përputhje me legjislacionin në fuqi:
- dh) çdo përgjegjësi tjetër që i caktohet nga legjislacioni.

2.5. Në V.K.M Nr.325, datë 21.05.2003 "Për pozicionin, detyrat dhe përgjegjësitë e sekretarit të përgjithshëm në ministri", është përcaktuar se:

2. Sekretari i Përgjithshëm, nëpërmjet ushtrimit të funksioneve dhe bashkërendimit të punës së strukturave të institucionit, kujdeset dhe siguron qëndrueshmërinë dhe vazhdimësinë e veprimtarive përkatëse të ministrisë me institucionet e tjera.

3. Sekretari i Përgjithshëm kryen detyra për bashkërendimin e strukturave të ministrisë, për zbatimin e politikave të miratuara në fushën e veprimtarisë së saj. Në përputhje me kërkesat parashikuara në ligj dhe në aktet e tjera nënligjore, si dhe urdhërat ose detyrat e marra nga ministri, Sekretari i Përgjithshëm merr masa për shfrytëzimin e frutshëm të burimeve njerëzore, të mjeteve financiare e burimeve materiale të ministrisë.

2.6. Në V.K.M nr.142, datë 12.03.2014 "Për përshkrimin dhe klasifikimin e pozicioneve të punës në institucionet e administratës shtetërore dhe institucionet e pavarura", në pikën 2/2, është parashikuar se: "Sekretari i Përgjithshëm në ministri është nëpunësi më i lartë civil në institucion, ai raporton dhe jep llogari drejtpëdrejtë te titullari i institucionit..... është përgjegjës për përgatitjen, zbatimin, kontrollin e brëndshëm financiar, monitorimin, raportimin, kontabilitetin dhe auditimin e brëndshëm të buxhetit të institucionit dhe përgjigjet përpara nëpunësit të parë autorizues ....."

2.7. Në rregulloren e brëndshme të Ministrisë së Mjedisit, në nenin 14 të saj, sekretari i përgjithshëm ka rol të trefishtë në funksionimin e ministrisë, duke përfshirë menazhimin e financave, përgjegjësi për fondet dhe asetet publike dhe përdorimin e mirë të tyre.

2.8. Agjensia e Prokurimit Publik, bazuar në nenin 11 të ligjit nr.125/2013 "Për konçensionet dhe partneritetin publik privat", ka pasur për detyrë hartimin dhe publikimin e dokumenteve standarte të tenderit. Me shkresën nr.1209/3 prot dt.23.02.2021 APP-ja ka sqaruar se seti i dokumenteve standarte për konçensionet/partneritetet publike private gjendet i publikuar në faqen e APP-së, që nga koha e miratimit të tyre, data 19.07.2013, duke vënë në dispozicion edhe një kopje të këtij dokumentacioni. Dokumentet standarte të tenderit, të zbatueshme për konçensionet, nuk parashikojnë llojin e procedurës "me negociim, pa shpallje paraprake të njoftimit". Kopje e këtyre dokumentave standarte janë të administruara në dosje.

2.9. Komisioni i dhënies së konçensionit dhe Ministria e Mjedisit, nga momenti i marrjes së kërkesës për shprehje interesi nga shoqëria "Albtek Energy" sh.p.k, gjatë procedurës dhënies së konçensionit ka kryer vetëm këto veprime:



*J. Duro*

a) ka shqyrtuar raport teknik (projekt paraprak) të dorëzuar nga shoqëria "Albtek Energy" sh.p.k;

b) ka shqyrtuar studimin teknik, përshkrimin financiar dhe planin e biznesit, të depozituar nga "Albtek Energy" sh.p.k;

c) Komisioni i krijuar në datën 14.10.2014, bazuar vetëm në dokumentet e depozituara nga "Albtek Energy" sh.p.k, nëpërmjet Ministrit të Mjedisit në datën 31.10.2014 i ka paraqitur Ministrit të Financave kërkesën për miratim paraprak, kërkesë e cila në këtë rast është refuzuar;

ç) ka shqyrtuar studimin e fizibilitetit të depozituar nga "Albtek Energy" sh.p.k në datën 04.11.2014;

d) ka përgatitur studimin e fizibilitetit që është nënshkruar nga anëtarët e komisionit, studim i cili është i njëjtë me studimin e depozituar nga "Albtek Energy" sh.p.k në datën 04.11.2014;

e) ka përgatitur një projekt VKM të dërguar për mendim me shkresën nr.10843 prot dt.11.11.2014, të shoqëruar me një relacion bashkëngjitur, që është kundërshtuar nga Ministria e Financave dhe APP-ja dhe që nuk është miratuar;

ë) ka dërguar për miratim paraprak në Ministrinë e Financave studimin teknik, përshkrimin financiar dhe planin e biznesit, studimin e fizibilitetit, të paraqitura këto nga shoqëria "Albtek Energy" sh.p.k, si dhe draftin e kontratës së konçensionit;

f) pas marrjes së miratimit paraprak nga Ministria e Financave në datën 11.12.2014, pa kryer asnjë veprim tjetër plotësues që janë kërkuar nga Ministria e Financave, të nesërmen, në datën 12.12.2014, i është dërguar ftesa për ofertë shoqërisë "Albtek Energy" sh.p.k;

g) në datën 16.12.2014, kur është depozituar oferta nga "Albtek Energy" sh.p.k, është negociuar kontrata e konçensionit dhe është nënshkruar kontrata e konçensionit;

gj) në datën 17.12.2014 është dërguar projekt vendimi për miratimin e V.K.M-së në Këshillin e Ministrave, miratim i cili është bërë në datën 18.12.2014.

2.10. Gjatë hetimeve paraprake është vendosur kryerja e ekspertimit vlerësues me qëllim për të përcaktuar punimet e kryera në zbatim të kontratës së konçensionit, gjëndja e tyre në fakt, si kostoja e punime. Nga ana e ekspertes vlerësuese është kryer akti i ekspertimit vlerësues, nga i cili kanë rezultuar përfundimet si më poshtë.

2.10.1. Duke krahasuar punimet e kryera sipas situacionit përfundimtar të punimeve të dorëzuar nga shoqëria "Albtek Energy" sh.p.k në Ministrinë e Mjedisit dhe që është pjesë e dosjes, me gjëndjen në fakt të punimeve të kryera, rezulton se ato përputhen, referuar çmimeve të vendosura në preventivin e punime, me një diferencë vetëm prej 22,235 Euro, por ky krahasim është bërë duke iu referuar çmimeve të vendosura në preventivin e punimeve dhe në situacionet e punimeve.

2.10.2. Duke krahasuar çmimet e punimeve të vendosura në preventivin përmbledhës të kontratës me çmimet e punimeve të miratuara në manualin e çmimeve për vitin 2014, vit në të cilin është llogaritura nga komisioni vlera e kontratës së konçensionit, rezulton se vlera e punimeve të ndërtimit sipas kontratës është 8,551,117 Euro (me tvsh), ndërsa vlera e punimeve të ndërtimit sipas manualit të çmimeve është 5,054,352 Euro (me tvsh). Pra, nëse do të zbatoheshin çmimet e punimeve sipas manualit të çmimeve, punimet



e ndërtimit do të kishin një diferencë prej 3,496,764 Euro më pak, pa marrë në konsideratë këtu çmimet e furnizimeve dhe të pajisjeve të nevojshme për ndërtimit e impiantit.

2.10.3. Gjatë hetimeve paraprake, në kompjuterin e markës "Coolermaster" të sekuestruar në banesën e të pandehurit Klodian Zoto, të ekspertuar me aktin e ekspertimit nr.93, datë 21.04.2022 dhe këqyrrur me proces verbalin e datës 31.10.2022, është gjetur nje e-mail i shtetasit Ilirjan Priftaj (inxhinier i ndërtimit në shoqërinë Albtek Energy sh.p.k), drejtuar të pandehurve Klodian Zoto dhe Mirel Mërtiri, i datës 26.05.2015. Bashkëngjitur këtij e-maili ndodhet dokumenti me emërtimin "Menazhim financiar për Albtek Energy" me zërat e punimeve të ndërtimit të impiantit dhe vlera e tyre, e cila në total është në shumën prej 16,000,000 Euro. Po kështu, ndodhet edhe dokumenti tjetër me emërtimin "Parashikimi financiar për realizimin e punimeve", që bën fjalë për të njëjtat punime si dokumenti i parë, por me çmime të ndryshme, ku çmimi në total është në shumën prej 21,661,000 Euro, që është e njëjtë me çmimin sipas kontratës së konçensionit. Duke qartë se midis këtyre dokumenteve ka një diferencë prej 5,661,000 Euro, në çmimet e punimeve të ndërtimit vendosura për të njëjtat zëra punimesh.

2.11. Komisioni i dhënies së konçensionit dhe Ministria e Mjedisit, gjatë procedurës së dhënies së këtij konçensionit, në kundërshtim me aktet ligjore dhe nënligjore të zbatueshme në zhvillimin e kësaj procedure, kanë kryer veprimet dhe mosveprimet si më poshtë:

2.11.1. Nuk janë kryer të plota veprimet përgatitore për dhënien e konçensionit, në kundërshtim me nenin 16 të ligjit nr.125/2013, në kundërshtim me nenet 5, 6, 7, 8, 13, 14/1, 26 të V.K.M nr.575, datë 10.07.2013, kreun II, pika 2/c, të V.K.M nr.1, datë 10.01.2007, konkretisht:

a) nuk është përgatitur në përputhje me ligjin një studim i plotë i fizibilitetit të konçensionit, nga vetë Ministria e Mjedisit, si dhe nuk është detajuar studimi i fizibilitetit. Ministria e Mjedisit është mjaftuar vetëm mbi një studim fizibiliteti që është i njëjtë me atë që është depozituar nga shoqëria "Albtek Energy" sh.p.k në datën 04.11.2014 dhe në datën 18.11.2014 mbi bazën e këtij studimi fizibiliteti ka paraqitur në Ministrinë e Financave kërkesën për miratimin paraprak. Bazuar në nenin 13/2 e 3 të V.K.M-së nr.575, datë 10.07.2013 Ministria e Mjedisit mundet që të përdorte pjesërisht apo tërësisht studimin e paraqitur nga propozuesi, por pavarësisht sa i detajuar ka qënë ky studim, Ministria e Mjedisit ka pasur detyrimin që të verifikonte me kujdes të gjitha hipotezat, supozimet, zgjidhjet, treguesit, analizat dhe rezultatet, në mënyrë që të përcaktonte nëse informacioni ishte i saktë, i zbatueshëm dhe i përshtatshëm për kontekstin e analizës.

b) nuk është kryer përlllogaritja e vlerës së kontratës së konçensionit, që sipas nenit 16/1 të ligjit nr.125/2013 duhet të kryhej në përputhje me legjislacionin për prokurimin publik, me kreun II, pika 2/c, të V.K.M nr.1, datë 10.01.2007 me qëllim që të nxirrej një kosto objektive dhe e drejtë e ndërtimit të konçensionit, bazuar në çmimet në treg apo të botura. Por, në llogaritjen e vlerës së kontratës Ministria e Mjedisit është bazuar vetëm në ofertën e shoqërisë "Albtek Energy" sh.p.k.

c) nuk janë përgatitur dokumentet e tenderit lidhur me zhvillimin e procedurës, bazuar në dokumentet standarte të tenderit, të zbatueshme për konçensionet, të publikuara në faqen e APP-së që në datën 19.07.2013.



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ç) pas marrjes së miratimit paraprak "në parim" nga Ministria e Financave në datën 11.12.2014, nuk është kryer asnjë prej veprimeve të tjera plotësuese që janë kërkuar nga Ministria e Financave, por të nesërmen, në datën 12.12.2014, i është dërguar ftesa për ofertë shoqërisë "Albtek Energy" sh.p.k.

2.11.2. Nuk është zbatuar procedura e rregullt lidhur me llojin e procedurës që është përdorur për dhënien e konçensionit, në kundërshtim me parashikimet e nenit 22 të ligjit nr.125/2013, në kundërshtim me dokumentet standarte të tenderit të zbatueshme për konçensionet, në kundërshtim edhe me sygjerimet e Ministrisë së Financave dhe Agjensisë së Prokurimit Publik.

a) në rastin konkret, në procedurën e ndjekur për dhënien e konçensionit dhe lidhjen e kontratës me shoqërinë "Albtek Energy" sh.p.k, është ndjekur procedura "me negociim, pa shpallje paraprake të njoftimit", të rregulluar nga neni 33 e vijues të ligjit nr.9643, datë 20.11.2006 "Për prokurimin publik", të ndryshuar. Procedura e ndjekur për dhënien e konçensionit "me negociim, pa shpallje paraprake të njoftimit", nuk është një nga procedurat e parashikuara në nenin 22 të ligjit nr.125/2013, ku parashikohet se për dhënien e konçensionit munden të përdoren vetëm një nga tre procedurat: i) procedura e hapur; ii) procedura e kufizuar; ose iii) procedura me negociim, me shpallje paraprake të njoftimit të kontratës;

b) nga ish Ministri i Mjedisit në cilësinë e titullarit të autoritetit kontraktor nuk është nxjerrë akti i urdhërit të prokurimit, që do të shënonte shpalljen e fillimit të procedurës së konçensionit, llojin e procedurës së konçensionit, vlerën e kontratës, në zbatim të nenit 22/2 të ligjit nr.125/2013 dhe kreun V, pika 1/ç të V.K.M nr.1, datë 10.01.2007;

c) nuk është kryer "publikimi i njoftimit të kontratës" së konçensionit dhe nuk është kryer "publikimi i njoftimit të fituesit", në zbatim të neneve 22 dhe 24 të ligjit nr.125/2013, veprime të cilat sipas ligjit shënojnë fillimin dhe përfundimin e procedurës së dhënies së konçensionit;

ç) nga ish Ministri i Mjedisit është nënshkruar dhe është lidhur kontrata e konçensionit në datën 16.12.2014, pa u zbatuar rregullat dhe procedurat e parashikuara në ligj për lidhjen e kontratave të konçensionit.

d) nga ish Ministri i Mjedisit është nënshkruar aneksi (B) i kontratës sipas të cilit shuma e totale e investimit është parashikuar në vlerën 21,661,000 Euro, pra 61,000 Euro më shumë se vetë oferta e paraqitur dhe se shuma e shënuar në përmbajtjen e kontratës së konçensionit. Tabela që përmban shumën totale të investimit dhe kështet mujore që duhet të paguhet në favor të konçensionarit është e njëjta tabelë që është dorëzuar nga shoqëria "Albtek Energy" sh.p.k me shkresën nr.25 prot dt.27.11.2014 në të cilën ka kërkuar parashikimin e vlerës së investimit në shumën 21,661,000 Euro, për të cilën është informuar nga Ministri i Mjedisit me shkresën nr.11278/2 prot dt.27.11.2014 se do merren vendimet përkatëse, por që për këtë kërkesë nuk rezulton se është marrë ndonjë vendim.

2.12. Veprimet dhe mosveprimet e mësipërme, të kryera në kundërshtim me ligjin dhe aktet nënligjore janë kryer nga anëtarët e komisionit për dhënien e konçensionit në bashkëpunim me të pandehurin Lefter Koka, në cilësinë e ish Ministrit të Mjedisit. Veprimet dhe mosveprimet në kundërshtim me ligjin, përbëjnë mospërbushje të rregullt të detyrës, kanë dëmtonuar interesat e ligjshme të shtetit, si dhe i kanë sjellë personit juridik



"Albtek Energy" sh.p.k përfitime materiale të padrejta, pasi ka përfituar në kundërshtim me ligjin kontratën e konçensionit për ndërtimin e impiantit të trajtimit të mbetjeve urbane dhe prodhimin e energjisë, si dhe njëkohësisht ka përfituar pagesat për kryerjen e punimeve të ndërtimit me çmime më të larta se ato të parashikuara në manualin e çmimeve.

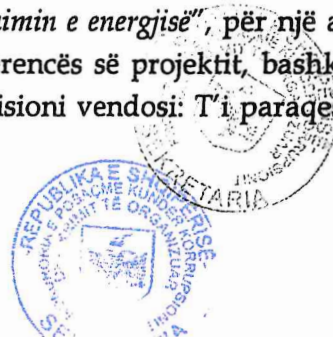
2.12.1. Ministri i Mjedisit në cilësinë e titullarit të autoritetit kontraktor, ka qënë personi përgjegjës për prokurimin e fondeve publike, ka qënë personi përgjegjës për organizimin dhe realizimin në përputhje me ligjin të procedurës së konçensionit.

2.12.2. Nga hetimet rezulton që i pandehuri Lefter Koka, në cilësinë e ish Ministrit të Mjedisit, ka marrë pjesë personalisht në diskutimet që janë zhvilluar gjatë procedurës së konçensionit, në prani edhe të përfaqësuesve të shoqërisë "Albtek Energy" sh.p.k, që para dërgimit të ftesës për ofertë në datën 12.12.2014. Ky fakt konfirmohet me shkresën nr.17 prot dt.24.10.2014 të shoqërisë "Albtek Energy" sh.p.k, drejtuar komisionit dhe Ministrit të Mjedisit, ku përshkruhet se: *"... duke ju referuar diskutimeve që kemi patur në dy takimet e mëparshme si dhe këmbënguljes në negociata gjithashtu dhe me këmbënguljen e vetë Z.Ministër, "Albtek Energy" sh.p.k vendosi .....*". Po kështu, me shkresën 25 prot dt.27.11.2014 të "Albtek Energy" sh.p.k drejtuar Ministrit të Mjedisit, përshkruhet se: *"Në vazhdimësi të diskutimeve, si dhe sqarimeve të dhëna në takimin e realizuar në ambientet e Ministrisë së Mjedisit ..."*. Në këtë fazë të procedurës së konçensionit ende nuk ishte bërë ftesa për ofertë dhe nuk ka asnjë bazë ligjore prania e përfaqësuesve të "Albtek Energy" sh.p.k në diskutimet e komisionit për dhënien e konçensionit. Prania e përfaqësuesve të shoqërisë që para se të vendoset mbi llojin e procedurës dhe para se të përfundonin veprimet përgatitore për dhënien e konçensionit dhe para shpalljes së procedurës së dhënies së konçensionit, provon faktin se fituesi i procedurës së konçensionit ka qënë plotësisht i paracaktuar.

2.12.3. I pandehuri Lefter Koka në cilësinë e ish Ministrit të Mjedisit, edhe pse ka pasur dijeni për shkresën nr.15649/1 prot dt.25.11.2014 të Ministrisë së Financave dhe shkresën nr.12303/1 prot dt.18.11.2014 të Agjencisë së Prokurimit Publik, ku kundërshtohet zbatimi i procedurës *"me negociim pa shpallje paraprake të njoftimit të kontratës"*, pasi vjen në kundërshtim me nenin 22 të ligjit nr.125/2013, me dashje të plotë ka vijuar me veprimet e mëtejshme, në kundërshtim me ligjin, për zbatimin e procedurës *"me negociim pa shpallje paraprake të njoftimit të kontratës"*.

2.12.4. I pandehuri Lefter Koka në cilësinë e ish Ministrit të Mjedisit ka vendosur zbatimin e procedurës *"me negociim pa shpallje paraprake të njoftimit të kontratës"*, edhe më përpara se kjo të vendosej nga komisioni përkatës për dhënien e konçensionit. Në proces verbalin e mbledhjes së komisionit të datës 12.12.2014 përshkruhet se:

*"..... u mblodh Komisioni në mbledhjen e tij të shtatë, ku pasi mori konfirmimin e Ministrit të Mjedisit lidhur me llojin e procedurës së konçensionit që do të përdoret "negocim pa shpallje paraprake të njoftimit" dhe "ftesën për ofertë" drejtuar subjektit i cili ka bërë propozimin e pakërkuar "Albtek Energy" sh.p.k, për marrjen me konçension/partneritet publik privat me objekt "Ndërtimin dhe administrimin e impiantit të trajtimit të mbetjeve urbane të Qarkut Elbasan, për prodhimin e energjisë", për një afat 7 vjeçar, hartoi "ftesën për ofertë", së bashku me termat e referencës së projektit, bashkëlidhur. Në përfundim, me qëllim vazhdimin e procedurës, komisioni vendosi: T'i paraqesë shoqërisë*


"Albtek Energy" sh.p.k, nëpërmjet Ministrit të Mjedisit, "ftesën për ofertë" për procedurën e konçensionit "negocim pa shpallje paraprake të njoftimit" për marrjen me konçension/partneritet publik privat me objekt "Ndërtimin dhe administrimin e impiantit të trajtimit të mbetjeve urbane të Qarkut Elbasan, për prodhimin e energjisë", për një afat 7 vjeçar, duke i lënë atij një afat të përcaktuar për paraqitjen e ofertës".

2.13. Duke vlerësuar faktet dhe rrethanat e mësipërme, provohet fakti se lidhur me procedurën për dhënien e konçensionit me objekt "Ndërtimin dhe administrimin e impiantit të trajtimit të mbetjeve urbane të Qarkut Elbasan, për prodhimin e energjisë", nga i pandehuri Lefter Koka në cilësinë e ish Ministrit të Mjedisit dhe nga anëtarët e komisionit për dhënien e konçensionit, janë konsumuar të gjithë elementët e figurës së veprës penale "Shpërdorimi i detyrës", të kryer në bashkëpunim, të parashikuar nga nenet 248 dhe 25 të Kodit Penal.

2.14. Gjatë hetimeve janë pyetur të pandehurit Pëllumb Abeshi, Elteva Kondi, Ledjana Bojaxhi (Karalliu), Bardhul Çabiri, Serafin Papa dhe Jonida Zeqo. Anëtari tjetër i komisionit Zamir Stefani (Moçka) ka ndërruar jetë.

2.14.1. Nga pyetja e këtyre personave vihet re anëtarët e komisionit që janë pyetur kanë deklaruar se, nuk kanë kryer asnjë veprim tjetër në lidhje me llogaritjen e vlerës së kontratës, por sipas tyre llogaritja e vlerës së kontratës ka qënë e përfshirë në studimin e fizibilitetit.

2.14.2. Anëtarët e komisionit të pandehurit Pëllumb Abeshi dhe Elteva Kondi kanë shpjeguar se nuk kanë kryer një studim të fizibiliteti të vetin, siç ka qënë parashikuar në urdhërin për ngritjen e komisionit, por sipas tyre studimi është bazuar mbi studimin e fizibilitetit që është depozituar nga shoqëria konçensionare, duke pretenduar se kanë kryer ndryshime, por këto pretendime nuk janë në përputhje me përmbajtjen e studimit të paraqitur dhe as në përputhje me kronologjinë e veprimeve të komisionit. Të pandehurit kanë shpjeguar se komisioni ka përzgjedhur procedurën me negocim, pa shpallje paraprake, për faktin se kanë ekzistuar kushtet e emergjencës, dhe se lidhur me këtë procedurë është marrë juristi i komisionit.

2.14.3. Anëtarët e tjerë të komisionit, shtetasja Ledjana Bojaxhi (Karalliu), të pandehurit Bardhul Çabiri dhe Serafin Papa, kanë shpjeguar se komisioni nuk ka paraqitur studim fizibiliteti të ri dhe të vetin, por janë bazuar në studimin e fizibilitetit të paraqitur nga operatori ekonomik, kanë shpjeguar se nuk kanë dijeni se si është llogaritur vlera e kontratës së konçensionit, se nuk janë marrë dhe nuk kanë pasur njohuri në lidhje me procedurën që është përzgjedhur për përzgjedhjen e shoqërisë konçensionare.

2.14.4. Lidhur me shkresat nr.15649/1 prot dt.25.11.2014 dhe nr.17042/1 prot dt.10.12.2014 të Ministrisë së Financave, shkresën nr.12303/1 prot dt.18.11.2014 të Agjensisë së Prokurimit Publik, kanë shpjeguar se nuk janë njohur dhe sipas tyre nuk janë diskutuar në komision. Vetëm e pandehura Elteva Kondi ka shpjeguar se është njohur me shkresën nr.12303/1 prot dt.18.11.2014 të Agjensisë së Prokurimit Publik, por në komision lidhur me këtë shkresë nuk është konkluduar.

2.15. Nga veprimet e mëtejshme hetimore të kryera për këtë procedim penal ka rezultuar se në datën 26.08.2014 e pandehura Elteva Kondi i ka dërguar një e-mail të



J. Reub

pandehurit Klodian Zoto, bashkëlidhur të cilit është folderi me emrin "Bashkia Elbasan" ku ndodhet një shkresë draft e përgatitur në emër të Bashkisë Elbasan, drejtuar shoqërisë "Albtek Energy" sh.p.k, në përgjigje të shprehjes së interesit për trajtimin e mbetjeve urbane të depozituar në Bashkinë Elbasan. Perveç draftit të shkresës e pandehura Etleva Kondi i ka shkruar të pandehurit Klodian Zoto si më poshtë:

*"Kloder.... kini parasysht si vijon:*

*se pari, Bashkia Elbasan duhet te miratoje kete konçension ne Keshillin bashkiak. (nuk jam e sigurte para apo pas shkrases qe mund tju nise juve)*

*se dyti, duhet te krijoje nje komision te dhenies se konçensionit qe pasi te kete bere kete shkrese do t'ia bejme gati ne (ne ligj parashikohet qe mund te marrin eksperte te fushes qe keshtu mund te jem edhe une me ndonje kolege)..... "*

Në datën 27.08.2014 draftin e shkresës së Bashkisë Elbasan i pandehuri Klodian Zoto ia ka dërguar në adresën e e-mailit të të pandehurit Mirel Mertiri në adresën [mirelmertiri@gmail.com](mailto:mirelmertiri@gmail.com).

2.16. Nga hetimet ka rezultuar se teksti dhe përmbajtja e vendimit nr.70, datë 18.09.2014 i Këshillit të Bashkisë Elbasan, me të cilin është vendosur shpallja e emergjencës mjedisore në fushën e menazhimit të integruar të mbetjeve në qytetin e Elbasanit, është hartuar nga shtetasja Alba Thoma ish punonjëse në Ministrinë e Mjedisit, e cila tekstin e vendimit të bashkisë në datën 09.09.2014 ia ka dërguar me anë të postës elektronike të pandehurit Alqi Bllako në adresën [Alqi.Bllako@moe.gov.al](mailto:Alqi.Bllako@moe.gov.al), ku ky i fundit ka ushtruar në këtë periudhë funksionin e sekretarit të përgjithshëm të Ministrisë së Mjedisit. I pandehuri Alqi Bllako e ka dërguar këtë tekst në adresën e postës elektronike private të tij [alqibllako@hotmail.com](mailto:alqibllako@hotmail.com). Më pas teksti i vendimit të Bashkisë Elbasan i është dërguar të pandehurit Mirel Mertiri në adresën [mirelmertiri@gmail.com](mailto:mirelmertiri@gmail.com), dhe ky i fundit ia dërgon në datën 10.09.2014 të pandehurit Klodian Zoto.

2.17. Në datën 22.09.2014, datë në të cilën është dërguar vendimi i Këshillit Bashkiak me shkresën nr.36/4 prot dt.22.09.2014 të Bashkisë Elbasan, shtetasja Alba Thoma i ka dërguar tekstin e zbardhur të vendimit nr.70, datë 18.09.2014 të Këshillit të Bashkisë Elbasan të pandehurit Alqi Bllako në adresën e tij elektronike. I pandehuri Alqi Bllako e ka dërguar fillimisht dokumentin në adresën e tij elektronike private, më pas e ka dërguar në adresën elektronike të të pandehurit Mirel Mertiri, ku ky i fundit ia ka dërguar të pandehurit Klodian Zoto.

2.18. Nga hetimet e kryera ka rezultuar se e pandehura Etleva Kondi në datën 19.11.2014 ka dërguar në adresën elektronike të të pandehurit Alqi Bllako dhe shtetasve Alba Thoma dhe Zamir Stefani draftin e kontratës së konçensionit për ndërtimin e impiantit të trajtimit të mbetjeve urbane të qytetit të Elbasanit. Në draftin e kontratës, në faqen e parë të saj, është shënuar emri i shoqërisë konçensionare, shoqërisë "Albtek Energy" sh.p.k, si palë në këtë kontratë konçensionare. Sjellim në vëmendje faktin se komisioni i dhënies së konçensionit ka vendosur që të zbatojë procedurën e prokurimit "negocim pa shpallje paraprake" të njoftimit të kontratës në mbledhjen e datës 12.12.2014. Ndërkohë, drafti i kontratës i përgatitur me emrin e shoqërisë konçensionare fituese është hartuar që në datën 19.11.2014, pra rreth një muaj më para se komisioni të merrte vendimin përkatës. Ky e-mail së bashku me draftin e kontratës i është dërguar nga e pandehura Etleva Kondi të



pandehurit Klodian Zoto. E-maili i mësipërm është një provë tjetër me dokument që provon faktin se fituesi i procedurës ka qënë i paracaktuar dhe për këtë fakt është njoftuar edhe i pandehuri Alqi Bllako, në cilësinë e sekretarit të përgjithshëm.

2.19. Nga veprimet e mëtejshme hetimore ka rezultuar se i pandehuri Alqi Bllako ka komunikime të tjera me të pandehurit Mirel Mertiri dhe Klodian Zoto, që konfirmojnë faktin se ata kanë njohje me njeri tjetrin. Komunikimet e tyre lidhen me fushën e veprimtarisë së Ministrisë së Mjedisit, por kanë edhe komunikime që lidhen me aktivitetet private të të pandehurve Mirel Mertiri dhe Klodian Zoto në Shqipëri apo në shtete të tjera.

### III. Mbi procedurën e zbatimit të kontratës së konçensionit.

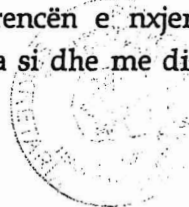
3.1. Me vendimin nr.1, datë 27.01.2015 të KKT-së është vendosur miratimi i lejës së ndërtimit për "Impiantin e trajtimit të nibetjeve urbane të Qarkut të Elbasanit dhe prodhimit të energjisë", me subjekt kërkues shoqëria konçensionare "Albtek Energy" sh.p.k.

3.2. Në datën 20.02.2015 shoqëria "Albtek Energy" sh.p.k, në cilësinë e porositesit, ka lidhur një kontratë private me shoqërinë "Integrated Technology Services" sh.p.k (ITS sh.p.k), në cilësinë e ekzekutuesit. Në këtë kontratë është parashikuar që për realizimin e projektit duhet të kryhen një sërë punimesh civile, ku të gjitha këto punime si dhe menazhimi i landfillit janë marrë përsipër që të realizohen nga ITS sh.p.k. Duke ju referuar përmbajtjes së kontratës rezulton se:

3.2.1. Sipas pikës (4) të kontratës shuma e punimeve të kontratës është në vlerën 3,000,000 Euro (pa TVSH), sipas aneksit 2 që përmban preventivin e miratuar të punimeve objekt të kësaj kontrate. Në aneksin nr.2 të kontratës janë parashikuar punimet sipas objekteve, që janë në monedhën Euro:

Nr.	Punimet sipas objekteve	Vlera/kontrata midis palëve.	Vlera/preventivi i konçensionit	Diferenca kontrate/projekt
1	Punimet civile për impiantin (nenstruktura, kapanoni etj)	650.000	2.625.931	-1.975.931
2	Impianti i trajtimit të ujrave	25.000	250.000	-225.000
3	Punime civile (landfield, sheshi përreth impiantit, etj)	1.976.125	3.500.000	-1.523.875
4	Ndriçim i ambientit të jashtëm	176.093,91	250.000	-73.906,09
5	Rrethim i ambientit të jashtëm	103.200	300.000	-196.800
6	Mbjellje me pemë dhe gjelbërim	69.581,10	200.000	-130.419,9
Tot.		3.000.000	7.125.931	-4.125.931

3.2.2. Në aneksin 2 të kontratës janë detajuar punimet sipas zëra të mësipërm, duke u detajuar edhe sasi të në (m<sup>2</sup>), në (m<sup>3</sup>), në "metër linear" dhe në "copë" sipas llojit të punimeve që janë kryer. Duke iu referuar të dhënave të tabelës së mësipërme rezulton se të njëjtat punime në preventivin e punimeve që ka qënë pjesë e procedurës së dhënies së konçensionit, vetëm lidhur me 6 zërat e mësipërme të punimeve, shpenzimet e parashikuara janë 4,125,931 Euro më shumë se ato faktike. Diferenca e çmimeve të punimeve të punimeve sipas objektit në këtë rast, midis vlerës së preventivit të kontratës dhe çmimeve faktike është pothuajse e përafërt me diferencën e nxjerrë në aktin e ekspertimit vlerësues me çmimet sipas manualit të miratuara si dhe me diferencën që ka



rezultuar midis dy preventiveve të gjetura në e-mailin e të pandehurit Klodian Zoto në lidhje me të njëjtat punime, të përmëndura në paragrafët e mësipërm.

3.2.3. Në pikën (5) të kontratës është parashikuar se punimet e realizuara do të kontabilizohen me çmimet e pikës (4) të kontratës, me situacione mujore, të shoqëruara me librezën e masave, si dhe me proces verbalet e këqyrjes së punimeve të maskuara, si dhe "projektin as build" formati dhe mënyra sesi do të realizohen ato, si dhe çdo komunikim tjetër do të vendoset nga Albtek Energy sh.p.k dhe do të jetë vetëm sipas këtyre formave. Forma e situacionit do të përcaktohet në aneksin 4. Miratimi i situacionit do të jetë i kushtëzuar nga miratimi përfundimtar i situacionit nga autoriteti kontraktor.

3.2.4. Në aneksin 4 të kontratës është parashikuar forma e situacionit të punimeve ku përfshihen, përshkrimi i punimeve, periudha e punimeve, pjesa e nënshkrimit për kontraktorin dhe për investitorin dhe data e çertifikimit të tyre nga investitori, si dhe data e nënshkrimit.

3.2.5. Në Ministrinë e Mjedisit është konstatuar vetëm kontrata e mësipërme, që mban datën 20.02.2015. Në shoqërinë "Albtek Energy" sh.p.k është sekuestruar edhe amendimi nr.1 i kontratës, që mban datën 24.05.2015 dhe amendimi nr.2 që mban datën 10.09.2015. Sipas amendimit nr.1 shoqëria ITS sh.p.k ka marrë përsipër kryerjen e punimet shtesë: a) konstruksion metalik impianti; b) ndërtim i magazinës parafabrikat; c) punime civile shtesë për sheshin e impiantit; ç) punime për ndërtimin e godinës së transformatorëve. Në aneksin nr.1 nuk është parashikuar vlera e këtyre punimeve. Në aneksin nr.2 shoqëria ITS sh.p.k ka marrë përsipër transportin e brëndshëm të mbetjeve. Edhe në këtë aneks nuk është parashikuar se cila është vlera e kontratës apo çmimi për njësi.

3.3. Me urdhërin nr.81, datë 03.03.2015 të Ministrisë së Mjedisit është urdhëruar ngritja e Njesisë së Zbatimit të Projektit, për mbikëqyrjen dhe koordinimin e përmbushjes së detyrimeve kontraktuale për konçensionin e miratuar. Kjo njësi është ngarkuar me detyrën e mbikëqyrjes dhe koordinimit për përmbushjen nga palët të detyrimeve të tyre të fazës para-ndërtimit, me synim përshpejtimin e fillimit të fazës së ndërtimit të projektit.

3.4. Në datën 05.03.2015 është mbajtur proces verbali për dorëzimin e sheshit të ndërtimit. Me anë të këtij akti dorëzimi sipërmarrësi i punimeve, shoqëria ITS sh.p.k, ka marrë në dorëzim sheshin e ndërtimit nga shoqëria "Albtek Energy" sh.p.k, në prani të përfaqësuesve të Njesisë së Zbatimit të Projektit. Po kështu, në datën 05.03.2015 është mbajtur proces verbali për fillimin e punimeve në objektin e miratuar.

3.5. Është administruar gjatë hetimeve ditari i punimeve lidhur me objektin e ndërtuar. Rezulton se në dosje ndodhen ditaret e punimeve duke filluar nga data 25.05.2015 dhe vijojnë deri në datat 26-29 dhjetor 2016. Ditaret e punimeve janë nënshkruar në të gjitha rastet nga përfaqësuesi i shoqërisë "Albtek Energy" sh.p.k në cilësinë e investitorit, nga shoqëria ITS sh.p.k në cilësinë e zbatuesit të punimeve dhe nga mbikëqyrësi i punimeve. Ditaret e punimeve përmbajnë numërin e personelit drejtues që ka marrë pjesë në punime, numërin punëtorëve, numërin e makinerive dhe të pajisjeve që kanë kryer punimet.

3.6. Nga shoqëria "Albtek Energy" sh.p.k janë depozituar në mënyrë periodike pranë Njesisë së Zbatimit të Projektit, situacionet pjesore të punimeve duke filluar nga situacioni i punimeve nr.1 për periudhën nga fillimi i punimeve deri në maj 2015 i depozituar në



*J. Rudo*


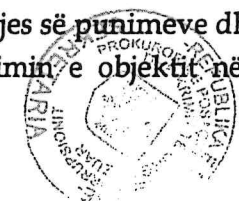

Ministrinë e Mjedisit me nr.11026/20 prot dt.04.06/2015, deri në situacionin nr.7, depozituar në Ministrinë e Mjedisit me nr.41 prot dt.04.01.2017 që bën fjalë për periudhën e punimeve deri në dhjetor të vitit 2017.

3.7. Në datën 23.11.2015 është mbajtur proces verbal i përfundimit të punimeve në lidhje me objektin "vënd depozitim i mbetjeve", proces verbal i cili është nënshkruar nga përfaqësuesi i shoqërisë "Albtek Energy" sh.p.k, nga sipërmarrësi dhe zbatuesi i punimeve ITS sh.p.k dhe nga anëtarët e Njesisë së Zbatimit të Projektit në cilësinë e mbikëqyrjes së punimeve. Sipas proces verbalit kanë konstatohet se punimet kanë përfunduar sipas kushteve teknike të zbatimit të projektit dhe është miratuar vënia në punë e "vënd depozitimit të mbetjeve" sipas kontratës së konçensionit. Përfundimi i punimeve është konfirmuar nga shoqëria ITS sh.p.k me deklaratën teknike të datës 23.11.2015, me relacionin përfundimtar mbi mbikëqyrjen e punimeve si dhe me aktin e kolaudimit të kryer në muajin nëntor 2015.

3.8. Në datën 30.12.2016 është mbajtur proces verbal i përfundimit të punimeve në objektin "Impianti i trajtimit të mbetjeve urbane në Qarkun Elbasan dhe prodhimin e energjisë elektrike". Sipas proces verbalit data e fillimit të punimeve ka qënë data 05.03.2015 dhe afati sipas kontratës përfundonte në datën 05.07.2016. Është bërë shtyrje afati prej 6 muaj dhe punimet kanë përfunduar në datën 30.12.2016, brënda afatit shtesë të punimeve. Proces verbal i është nënshkruar nga shoqëria "Albtek Energy" sh.p.k, nga sipërmarrësi dhe zbatuesi i punimeve ITS sh.p.k, nga anëtarët e Njesisë së Zbatimit të Projektit, si dhe nga Ministri i Mjedisit. Mbi përfundimin e punimeve është kryer edhe njoftimi nr.225 prot dt.30.12.2016 nga shoqëria ITS sh.p.k në cilësinë e zbatuesit të punimeve dhe deklarata teknike e datës 30.12.2016, është bërë relacioni përfundimtar mbi mbikëqyrjen e punimeve dhe akti i kolaudimit të objektit.

3.9. Sipas situacionit nr.3, datë 29.02.2016 në këtë datë zëri i punime (M) punimet civile (landfild, sheshi perreth impiantit etj) është realizuar në masën 86.23 % (3,018,175 Euro), mbeten të parealizuara në masën 13.77 % që iu korespondon shuma prej 481,824 Euro sipas preventivit, nga 3,500,000 Euro që janë parashikuar në total për këtë zë të punimeve. Po sipas këtij situacioni zëri i punimeve (K) punime civile për impiantin (nënstruktura, kapanoni etj) është realizuar në masën 20 % (525,186 Euro), mbeten të parealizuara në masën 80 % që iu korespondon shuma prej 2,100,744 Euro sipas preventivit, nga 2,625,931 Euro që janë parashikuar në total për këtë zë të punimeve. Ndërsa, në kontratën midis "Albtek Energy" sh.p.k dhe ITS sh.p.k zëri i punimeve (M) është parashikuar vetëm në vlerën 650,000 Euro. Ndërsa, sipas situacionit nr.7, datë 30.12.2016 rezulton se në këtë datë janë kryer 99.83 % e punimeve totale të objektit që iu korespondon vlera e investimit prej 21,624,042,93 Euro dhe se punimet e mbetura të pakryera kanë qënë në masën 0.17 % të punimeve që iu korespondon shuma prej 36,957.07 Euro.

3.10. Nga dokumentacioni i administruar në Ministrinë e Mjedisit, i konfirmuar edhe me dokumentacionin e sekuestruar në shoqërinë "Albtek Energy" sh.p.k, referuar zërave të punimeve, të ditareve të punimeve, të librezës së masave, të dokumentacionit në tërësi të kryerjes së punimeve, të konfirmuar edhe me raportet e mbikëqyrjes së punimeve dhe aktet e kolaudimit për vënd depozitim e mbetjeve dhe për ndërtimin e objektit në tërësi,

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punime të cilat kanë përfunduar në datën 30.12.2016, nuk rezulton që shoqëria "Albtek Energy" sh.p.k të ketë kontraktuar ndonjë subjekt tjetër tregtar për zbatimin e punimeve, përveç shoqërisë ITS sh.p.k, veprimtaria e së cilës gjendet e pasqyruar në dokumentacionin e kryerjes së punimeve.

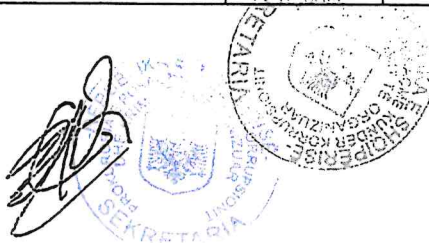
3.11. Referuar dokumentacionit të administruar gjatë hetimeve paraprahe ka rezultuar se shoqëria "Albtek Energy" sh.p.k ka përfitur pagesa nga Ministria e Mjedisit në llogarinë e saj në Bankën Credins, për periudhën 31.08.2015 deri në 07.09.2017 në total shumë 1,425,438,380 lekë, si dhe ka përfitur pagesa nga Ministria e Infrastrukturës dhe Energjisë për periudhën 07.12.2017 deri në 03.03.2021 në total në shumë 1,841,308,216 lekë. Pra, në total ka përfitur shumë 3,266,746,596 lekë, që i korespondon shumës 21,661,000 Euro (vlera e kontratës së konçensionit) + 20 % tvsh = 25,993,200 Euro.

3.12. Shoqëria "Albtek Energy" sh.p.k ka deklaruar në librat e blerjes së saj faturat tatimore të shitjeve nga shoqëria ITS sh.p.k që ka qënë zbatuesja e punimeve, që fillojnë nga data 06.07.2015 dhe vijojnë deri në 31.03.2021, të cilat në total janë në vlerën 1,557,242,636 lekë. Kjo vlerë që është faturuar nga shoqëria ITS sh.p.k, që i korespondon vlere 12,390,835 Euro, është sa rreth 1/2 e vlerës totale të investimit sipas aneksit (B) të kontratës së konçensionit 21,661,000 Euro + 20 % tvsh = 25,993,200 Euro. Sjellim në vëmendje se punimet në impiantin e përpunimit të mbetjeve kanë përfunduar në datën 30.12.2016 dhe kolaudimi i objektit është kryer në muajin maj të vitit 2017. Edhe pse punimet kanë përfunduar në këtë periudhë, shoqëria ITS sh.p.k vijon që të kryejë faturime. Në kontratën private të kryer midis shoqërisë "Albtek Energy" sh.p.k dhe ITS sh.p.k të datës 20.02.2015 është parashikuar kryerja e punimeve civile nga zbatuesi ITS sh.p.k, për të cilat vlere e punimeve është parashikuar të jetë vetëm në shumë 3,000,000 Euro. Nga hetimet nuk rezulton që palët të kenë lidhur ndonjë kontratë tjetër për kryerje të punimeve të tjera, të depozituar rregullisht nga shoqëria konçensionare në Ministrinë e Mjedisit, siç është bërë në rastin e kontratës me shoqërinë ITS sh.p.k.

#### IV. Mbi veprimet e mëtejshme financiare të shoqërive "Albtek Energy" sh.p.k dhe "Integrated Technology Services" sh.p.k (ITS).

4.1. Shoqëria "Albtek Energy" sh.p.k ka deklaruar në librat e blerjeve fatura tatimore të shitjes nga disa shoqëri të tjera, një sërë faturash tatimore nga disa shoqëri të tjera tregtare, të cilat kanë në total vlerën 368,672,760 lekë, si më poshtë vijon:

Nipti	Bleresit	Nr/Serial	Data	Emri Shitesit.	Nipti Shitesit.	Totali i blerjeve
L41914013H	Albtek Energy	36331351	2/16/2017	J.P.Y sh.p.k	L61705506F	9,180,000
L41914013H	Albtek Energy	36331352	2/28/2017	J.P.Y sh.p.k	L61705506F	8,640,000
L41914013H	Albtek Energy	36331353	2/28/2017	J.P.Y sh.p.k	L61705506F	2,190,000
L41914013H	Albtek Energy	41953617	2/17/2017	Pivot-04 sh.p.k	L62128504T	1,428,000
L41914013H	Albtek Energy	41953618	2/21/2017	Pivot-04 sh.p.k	L62128504T	30,000,000
L41914013H	Albtek Energy	41953619	2/27/2017	Pivot-04 sh.p.k	L62128504T	12,349,500
L41914013H	Albtek Energy	41946020	2/17/2017	Sili sh.p.k	L62123502B	1,934,160
L41914013H	Albtek Energy	41953620	2/28/2017	Pivot-04 sh.p.k	L62128504T	19,788,000
L41914013H	Albtek Energy	41946021	2/27/2017	Sili sh.p.k	L62123502B	8,862,000
L41914013H	Albtek Energy	41953621	2/28/2017	Pivot-04 sh.p.k	L62128504T	44,997,000
L41914013H	Albtek Energy	41946022	2/28/2017	Sili sh.p.k	L62123502B	45,165,000



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L41914013H	Albtek Energy	38947661	2/10/2017	R.B General Service	L61327018E	15,840,000
L41914013H	Albtek Energy	38947663	2/17/2017	R.B General Service	L61327018E	13,608,000
L41914013H	Albtek Energy	38947664	2/20/2017	R.B General Service	L61327018E	22,320,000
L41914013H	Albtek Energy	34681502	4/30/2016	Bellar Inert sh.p.k	L61608508K	14,760,000
L41914013H	Albtek Energy	34686951	5/3/2016	Deto sh.p.k	L61530503I	25,800,000
L41914013H	Albtek Energy	34681503	5/4/2016	Bellar Inert sh.p.k	L61608508K	12,840,000
L41914013H	Albtek Energy	36331302	6/23/2016	J.P.Y sh.p.k	L61705506F	15,315,600
L41914013H	Albtek Energy	34681504	6/23/2016	Bellar Inert sh.p.k	L61608508K	13,805,500
L41914013H	Albtek Energy	34686910	6/23/2016	Deto sh.p.k	L61530503I	14,850,000
L41914013H	Albtek Energy	36331201	7/24/2016	Sh.Sh sh.p.k	L61704503A	12,560,000
L41914013H	Albtek Energy	34681505	7/25/2016	Bellar Inert sh.p.k	L61608508K	11,000,000
L41914013H	Albtek Energy	34686911	7/23/2016	Deto sh.p.k	L61530503I	11,440,000
<b>Totall i faturimit</b>						<b>368,672,760</b>

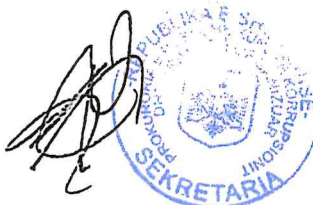
4.2. Shoqëria "Pivot 04" sh.p.k, me Nipt L62128504T, me seli në Durrës. Shoqëria është krijuar në datën 28.09.2016 me ortak dhe administrator shtetasin Arbër Denizi. Adresa e selisë është lagje nr.15, rruga "Aleksandër Goga", objekti nr.785. Në datën 25.05.2018 shoqëria ka pezulluar aktivitetin e saj dhe e ka rifilluar në vitin 2020. Për aktivitetin e kësaj shoqërie rezultojnë rrethanat si më poshtë:

1) Subjekti ka bërë shitje të shoqëria "Albtek Energy" sh.p.k në pesë raste në total në vlerën 108,562,500 lekë. Faturat tatimore kanë të gjitha përshkrimin "Punime sipas listës bashkëngjitur". Nëpërmjet llogarisë bankare subjekti ka përfituar nga "Albtek Energy" sh.p.k shumën prej 68,700,000 lekë.

2) Subjekti ka bërë shitje të shoqëria ITS sh.p.k në 7 raste, në total në shumën 51,504,000 lekë, duke filluar nga fatura e datës 28.09.2016 (dita e rregjistrimit në QKB) deri në datën 31.01.2017. Në librin e shitjeve ka përshkruar vëndndodhjen e blerësit, që ka qënë në Elbasan. Nga të dhënat bankare rezulton se ky subjekt ka përfituar nga shoqëria ITS sh.p.k në total shumën prej 63,717,400 lekë.

3) Pra, në total shoqëria "Pivot 04" sh.p.k ka faturuar punime për llogari të ndërtimit të impiantit të Elbasanit ndaj shoqërive "Albtek Energy" sh.p.k dhe "ITS" sh.p.k shumën prej 160,066,500 lekë (108,562,500 lekë + 51,504,000 lekë). Në total ka përfituar nëpërmjet llogarive bankare në bankën Raiffeisen dhe bankën Credins shumën prej 132,417,400 lekë (68,700,000 lekë + 63,717,400 lekë).

3) Shoqëria tregtare "Sucralba" sh.p.k, me Nipt J91328501A, me seli në Durrës, me ortak dhe administrator shtetasin Ilir Koka, vëllai i të pandehurit Lefter Koka, i cili më parë ka qënë edhe vetë përfaqësues ligjor i kësaj shoqërie tregtare. Referuar të dhënave të librit të blerjeve, shoqëria "Pivot 04" sh.p.k "ka bërë blerje" nga shoqëria "Sucralba" sh.p.k në periudhën 19.01.2017 deri në 23.04.2017 të mallrave në vlerën totale 171,562,050 lekë. Në vitin 2017 "Pivot 04" sh.p.k ka blerë në 45 raste "sheqer", ndërsa në vitin 2018 ka blerë në 4 raste "sheqer" dhe në 36 raste ka blerë "oriz". Në total shoqëria "Pivot 04" sh.p.k ka bërë blerje në shoqërinë "Sucralba" sh.p.k, gjithsej në shumën 239,965,547 lekë. Shoqëria "Pivot 04" sh.p.k ka transferuar në llogarinë bankare të shoqërisë "Sucralba" sh.p.k shumat monetare prej 119,877,150 lekë dhe 95,718 Euro (16,660,326 lekë), në total në shumën 136,537,476 lekë.



J. Budo

4) Në aktin e ekspertimit kontabël janë analizuar veprimet e mëtejshme financiare të kryera nga shtetasi Arbër Denizi në lidhje me shumat monetare të përfituara nga shoqëritë tregtare "Albtek Energy" sh.p dhe "ITS" sh.p.k për shlyerjen e faturave tatimore të lidhur me punimet në impiantin e Elbasanit. Sipas aktit të ekspertimit kontabël shuma prej 132,417,400 lekë e përfituar është përdorur duke bërë tërheqje cash nga llogaria bankare në total në shumën 76,505,682 lekë dhe pagesa ndaj të tretëve në total në shumën 55,911,718 lekë. Duke këqyru listën e shlyerjes ndaj të tretëve rezulton se përfshihen disa subjekte tregtare, shoqëria "Kastrati" sh.a në shumën 5,000,000 lekë, shoqëria "J & B" sh.p.k në shumën 3,576,000 lekë, shoqëria "Lufra" sh.p.k në shumën 6,186,098 lekë, pagesa të tjera si tatime, komisione etj. Në total këto pagesa janë në shumën 15,440,787 lekë. Pjesa tjetër e pagesave në shumën 40,470,930 lekë (55,911,718 - 15,440,787), janë pagesa që janë bërë në drejtim të shoqërisë "Sucralba" sh.p.k, për shlyerjen e "blerjeve" të mallrave "sheqer" dhe "oriz". Si rrjedhim shuma prej 76,505,682 lekë e tërhequr nga shtetasi Arbër Denizi dhe shuma prej 40,470,930 lekë e transferuar te shoqëria "Sucralba" sh.p.k, në total në shumën 116,976,612 lekë, përfaqëson pjesën e mbetur "neto" nga shuma totale prej 136,537,476 lekë, të përfituara nga faturat e shitjes për punimet fiktive në impiantin e trajtimit të mbetjeve Elbasan.

5) Në datën 28.12.2018 shoqëria "Sucralba" sh.p.k ka pezulluar aktivitetin e saj. Në momentin e sekuestrimit të faturave tatimore të shitjes, rezulton se këto i janë sekuestruar shtetasit Arbi Koka, i cili dispononte këtë dokumentacion. Selia e kësaj shoqërie është "Kantina e Pijeve Gjergj Kastrioti", Rrashbull, Durrës, e njëjtë me adresën e shoqërisë "Kantina e Pijeve Gjergj Kastrioti" sh.a, ku i pandehuri Lefter Koka zotëron 88,19 % të aksioneve.

6) Rezulton se nga "Pivot 04" sh.p.k është deklaruar si punonjës shtetasi Klement Oketa, me ID nr.309040081 në vitin 2017. I pyetur lidhur me rrethanat e hetimit ky shtetas ka shpjeguar se nuk ka punuar ndonjëherë në shoqërinë "Pivot 04" sh.p.k dhe se nuk e njeh personin me emrin Arbër Denizi. Nuk i njeh as edhe punonjësit e tjerë të rregjistruar. Janë pyetur lidhur punonjësit e tjerë të rregjistruar Genert Baçi dhe Ymer Çyrbja, të cilët kanë shpjeguar thënie kontradiktore me njëri tjetrin, këta shtetas nuk i njohin punonjësit e tjerë që kanë qënë të rregjistruar në të njëjtën periudhë, përveç Genert Baçi që njeh njërin prej tyre (Juxhin Schaefer) por nuk di nëse ka punuar në të njëjtin vënd pune.

7) Është pyetur lidhur me rrethanat e hetimit shtetasi Arbër Denizi. Ky shtetas ka shpjeguar fillimisht se ka çuar te shoqëria "Albtek Energy" sh.p.k në Elbasan materiale interte, beton, zhavor, rërë çakull. Ka shpjeguar se nuk ka pasur mjete në pronësi por i ka marrë ato nga banorë të zonës, nuk është në gjëndje të kujtojë ndonjë emër firme apo personi. Ka shpjeguar se deklaramet në organet tatimore për librat e shitjeve dhe të blerjeve i ka bërë ai personalisht në DRT Durrës, ndërkohë që këto deklarime bëhen online në faqen e elektronike të Drejtorisë së Tatimeve. Nuk ka qënë në gjëndje që të shpjegonte emrat e ndonjë prej ekonomistëve me të cilët ka punuar. Ka shpjeguar se punëtorët Genert Baçi dhe Klement Oketa, që kanë qënë të siguruar të shoqëria e tij, ai nuk i njeh. Fillimisht ka shpjeguar se ka shkuar në vëndin e ushtrimit të aktivitetit të shoqërisë "Albtek Energy" sh.p.k, por në vijim të deklarametit i pyetur për vëndin konkret se ku ndodhej aktiviteti i kësaj shoqërie, ai shpjegoi se nuk ishte në gjëndje të tregonte vëndin konkret se ku kishte bërë

The page concludes with a handwritten signature on the left and two official blue ink stamps in the center. The stamps are circular and contain the text 'REPUBLIKA E SHqipëRIE' and 'DREJTORIA E TATIMEVE DURRES'. Below the stamps is another handwritten signature.

punime për shoqërinë "Albtek Energy" sh.p.k. Lidhur me mallrat që ka blerë nga "Sucralba" sh.p.k ka shpjeguar se i ka blerë për ti tregtuar më pas, por për disa blerje ka kërkuar shkatërrimin e produktit se ishte prishur dhe nuk mundet të tregtohej.

8) Nga shoqëria "Albtek Energy" sh.p.k janë vënë në dispozicion disa dokumente me titull "përshkrim i punimeve", që mbajnë vetëm vulën e shoqërisë "Pivot 04" sh.p.k dhe një nënshkrim poshtë vulës, pa asnjë nënshkrim nga ndonjë subjekt tjetër, pa datë. Konkretisht, janë 52 dokumente të tilla që bëjnë fjalë për punime civile me përshkrimin "punime civile (landfill, sheshi perreth impiantit etj)". Ky dokumentacion është i pavërtetë për këto arsye:

a) gjatë hetimeve janë administruar të gjitha ditaret e punimeve të ndërtimit që janë kryer vetëm nga zbatuesi i punimeve, shoqëria ITS sh.p.k dhe në asnjë rast, në asnjë ditar punimesh nuk evidentohet ndonjë aktivitet i shoqërisë "Pivot 04" sh.p.k;

b) për të njëjtat punime që bëjnë fjalë këto dokumente, shoqëria "Albtek Energy" ka lidhur kontratën e datës 20.02.2015 për kryerjen e tyre nga shoqëria ITS sh.p.k, kontratë e cila është zbatuar nga kjo e fundit.

c) dokumentet e mësipërme nuk kanë asnjë datë përpilimi, në kundërshtim me dokumentet e tjera që janë administruar gjatë hetimeve, por referuar datave të lëshimit të faturave tatimore (të cilat bazuar në ligjin nr.92/2014 "Për tatimin mbi vlerën e shtuar", neni 99/1, lëshohen në momentin e furnizimit të mallit ose shërbimit), në momentin që janë lëshuar faturat tatimore nga shoqëritë "Albtek Energy" sh.p.k dhe ITS sh.p.k, punimet e përshkruara kishin përfunduar kohë më parë. Faturat tatimore fillojnë nga data 28.09.2016 (që është edhe data e rregjistrimit të shoqërisë Pivot 04) dhe vazhdojnë edhe në vitin 2017. Në datën 23.11.2015 është mbajtur proces verbal i përfundimit të punimeve në lidhje me objektin "vënd depozitim i mbetjeve", pra për landfildin, si dhe është kryer madje edhe kolaudimi i punimeve në muajin nëntor 2015. Sipas situacionit nr.3, datë 29.02.2016 në këtë datë zëri i punime (M) punimet civile (landfild, sheshi perreth impiantit etj) është realizuar në masën 86.23 % (3,018,175 Euro), mbeten të porealizuara në masën 13.77 % që iu korespondon shuma prej 481,950 Euro sipas preventivit, nga 3,500,000 Euro që janë parashikuar në total për këtë zë të punimeve. Kjo është llogaritje sipas preventivit të punimeve, por sipas çmimit që është parashikuar në kontratën midis shoqërisë "Albtek Energy" sh.p.k dhe ITS sh.p.k për të njëjtat punime, vlera e punimeve të porealizuara për këtë zë të punimeve është  $13.77\% \times 1.976.125 \text{ Euro} = 272,112 \text{ Euro}$ . Ndërsa, në datën 30.12.2016 kanë përfunduar të gjitha punimet e ndërtimit të objektit, ndërkohë që shoqëria "Pivot 04" sh.p.k vijon që të lëshojë fatura tatimore për shoqëritë "Albtek Energy" sh.p.k dhe ITS sh.p.k edhe gjatë vitit 2017 dhe këto të fundit të paguajnë këto fatura tatimore.

9) Me proces verbalin e sekuestrimit të datës 25.10.2021 shtetasit Arbën Denizi i është sekuestruar dokumenti "Kontratë sipërmarrje" që mban datën 20.09.2016, i lidhur midis shoqërisë ITS sh.p.k dhe shoqërisë "Pivot 04" sh.p.k, me Nipt L62128504T, me objekt realizimin e punimeve, furnizim dhe vendosje të materialeve interte me shtresa me ngjeshje. Kjo kontratë është plotësisht me përmbajtje të rreme pasi shoqëria "Pivot" sh.p.k në datën 20.09.2016 ende nuk ekzistonte, pasi shoqëria është rregjistruar në QKB dhe pajisur me Niptin përkatës në datën 28.09.2016.



10) Nga hetimet është provuar se shtetasi Arbër Denizi në periudhën nga data 21.03.2014 deri në datën 29.07.2018 ka punuar si "magaznier" pranë shoqërisë "Hekurudha Shqiptare" sh.a, me pagë mujore 28,000 lekë. Në kohën që pretendohet se shoqëria "Pivot 04" sh.p.k ushtronte aktivitet tregtar dhe në kohën që shoqëritë tregtare "Albtek Energy" sh.p.k dhe ITS sh.p.k transferonin shumat monetare të konsiderueshme në drejtim të shoqërisë "Pivot 04" sh.p.k, si dhe në kohën që "Pivot 04" sh.p.k bënte "blerje" nga shoqëria "Sucralba" sh.p.k, Arbër Denizi vijonte të ushtronte detyrën e magazinierit.

11) Gjatë hetimeve janë bërë verifikime lidhur me praktikën e pajisjes me kasë fiskale dhe blerjen e programit të fiskalizimit eBills për shoqërinë "Pivot 04" sh.p.k. Nga hetimet ka rezultuar se ky subjekt ka paraqitur aplikim për blerjen e programit të fiskalizimit eBills në datën 29.07.2021. Në pjesën e aplikimit mbi të dhënat e klientit është vendosur numëri i telefonit "+355684049988". Nga hetimet rezulton se ky numër telefoni përdoret nga shtetasja Olgerta Osmani, e cila punon ekonomiste në shoqërinë "Kantina e Pijeve Gjergj Kastrioti" sh.a, me aksioner kryesor të pandehurin Lefter Koka.

4.3. Shoqëria "Sili" sh.p.k, me Nipt L62123502B, me seli lagjen nr.18, "Aleksandër Goga", godina nr.8556, në Durrës. Shoqëria është krijuar në datën 23.09.2016 me ortak dhe administrator shtetasin Silvester Driza. Me kontratën e datës 28.06.2018 shtetasi Silvester Driza ka shitur aksionet e shoqërisë të shtetasi Agim Seferi. Për aktivitetin e kësaj shoqërie rezultojnë rrethanat si më poshtë:

1) Subjekti ka bërë shitje të shoqëria "Albtek Energy" sh.p.k në 3 raste në total në vlerën 55,961,160 lekë. Faturat tatimore kanë të gjitha përshkrimin "Punime sipas listës bashkëngjitur". Nëpërmjet llogarisë bankare subjekti ka përfituar nga "Albtek Energy" sh.p.k shumën prej 53,400,000 lekë.

2) Subjekti ka bërë shitje të shoqëria ITS sh.p.k në 4 raste, në total në shumën 28,162,159 lekë, duke filluar nga fatura e datës 25.01.2017 deri në datën 20.03.2017. Në librin e shitjeve ka përshkruar vëndndodhjen e blerësit, që ka qënë në Elbasan. Nga të dhënat bankare rezulton se ky subjekt ka përfituar nga shoqëria ITS sh.p.k në total shumën prej 66,590,829 lekë (45,900,000 lekë + 164,474 Euro).

3) Referuar të dhënave të librit të blerjeve, shoqëria "Sili" sh.p.k "ka bërë blerje" nga shoqëria "Sucralba" sh.p.k me faturat nr.52, datë 27.09.2016, nr.53, datë 28.09.2016 dhe nr.54, datë 30.09.2016 të mallrave në vlerën totale 7,425,000 lekë, ka kryer blerje të mallit "sheqer". Nga të dhënat bankare rezulton se subjekti "Sili" sh.p.k ka transferuar në llogarinë bankare të shoqërisë "Sucralba" sh.p.k shumën monetare në total prej 9,297,696 lekë (3,999,000 lekë+ 42,120 Euro). Rezulton se shuma monetare prej 42,120 Euro është transferuar në datën 24.07.2018 me përshkrimin likujdim fature nr.52, dt.27.09.2016, nr.53, dt.28.09.2016, nr.54. dt.30.09.2016. Kjo pagesë vjen një ditë pas kreditimit në llogarinë bankare të shumës prej 164,474 Euro nga shoqëria ITS sh.p.k.

4) Megjithëse në datën 28.06.2018 shtetasi Silvester Driza ka shitur aksionet e shoqërisë të shtetasi Agim Seferi, me prokurën nr.393 rep dhe nr.164 kol, datë 05.02.2020 ky shtetas ka emëruar si përfaqësues të tij përsëri shtetasin Silvester Driza, duke e autorizuar që të kryejë për llogari të shoqërisë çdo lloj veprimi financiar në llogarinë e shoqërisë në Bankën Credins dhe në çdo bankë tjetër. Po kështu, me këtë prokurë i janë dhënë tagra për të përfaqësuar shoqërinë edhe në institucione të tjera.





5) Shoqëria Wind Co sh.p.k me seli në Durrës, ka ortak dhe administrator shtetasen Brunilda Koka, e cila është bashkëshortja e të pandehurit Lefter Koka. Me kontratën nr.140 rep dhe nr.66 kol, datë 08.02.2021, e lidhur para Noteres Majlinda Lama, shoqëria Wind Co sh.p.k e përfaqësuar nga Brunilda Koka, ka lidhur një kontratë shitje me rezervë pa kalim pronësie, për pesë njësi, me shoqërinë "Sili" sh.p.k, e përfaqësuar nga Agim Seferi. Çmimi i shitjes për 5 njësitë në total është parashikuar në shumën 1,200,000 Euro, çmim i cili është parashikuar në kontratë të paguhej me gjashtë këste. Me kontratën nr.1371 rep dhe nr.476 kol, datë 17.11.2021 është lidhur një kontratë shitje e re midis palëve. Sipas përmbajtjes së kësaj kontrate palët zgjidhin tërësisht kontratën nr.140 rep dhe nr.66 kol, datë 08.02.2021 dhe pesë njësitë objekt të kontratës së mëparshme i mbeten shoqërisë Wind Co sh.p.k. Nga përmbajtja e kontratës rezulton se shoqëria "Sili" sh.p.k i ka paguar deri në atë moment shoqërisë "Wind Co" sh.p.k shumën prej 610,000 Euro. Sipas kontratës së re kjo shumë nuk i kthehet shoqërisë "Sili" sh.p.k pasi palët kanë arritur një marrëveshje të re dhe se vlera 610,000 Euro do të përlogaritet si çmim total për tre njësi të tjera ndërtimore të parashikuara në këtë kontratë. Nga verifikimi i llogarive bankare ka rezultuar se për kontratën nr.140 rep dhe nr.66 kol, datë 08.02.2021 shoqëria "Sili" sh.p.k ka transferuar në shoqërinë "Wind Co" sh.p.k në total shumën prej 68,439,940 lekë.

6) Shoqëria "Sili" sh.p.k ka faturuar kryerjen e punimeve ndaj shoqërive tregtare "Albtek Energy" sh.p.k dhe "ITS" sh.p.k kryerjen e punimeve në vlerën totale prej 84,123,319 lekë dhe ka përfituar nëpërmjet llogarive bankare shumën prej 119,990,829 lekë (53,400,000 lekë + 66,590,829 lekë). Shoqëria "Sili" sh.p.k nga shumat monetare të përfituara ka transferuar ndaj shoqërisë "Sucralba" sh.p.k shumën prej 9,297,696 lekë dhe ndaj shoqërisë "Wind Co" sh.p.k shumën prej 68,439,940 lekë, në total në shumën 77,737,636 lekë.

7) Në aktin e ekspertimit kontabël janë analizuar veprimet e mëtejshme financiare të kryera nga shtetasit Sivester Driza dhe Agim Seferi në lidhje me shumat monetare të përfituara nga shoqëritë tregtare "Albtek Energy" sh.p dhe "ITS" sh.p.k. Sipas aktit të ekspertimit shuma prej 119,990,829 lekë e përfituar është përdorur duke kryer pagesa ndaj të tretëve në shumën 51,661,882 lekë dhe tërheqje nga llogaria në shumën 68,328,947 lekë. Në këtë llogaritje eksperti kontabël nuk merren në konsideratë përfundimet e mësipërme të organit proçedues që lidhen më proçesin e të provuarit dhe jo thjesht me llogaritjet e ekspertit kontabël. Gjatë hetimeve është e provuar fakti se në "shlyerjen" e detyrimeve ndaj të tretëve përfshihen edhe pagesat ndaj shoqërisë "Sucralba" sh.p.k, që janë pagesa për blerje fiktive, si dhe pagesa për blerjen e njësive nga shoqëria "Wind Co" sh.p.k, veprim i cili vlerësohet një veprim juridik fiktiv që ka pasur për qëllim vetëm transferimin e shumave monetare por jo kalimin e pronësisë. Shumat monetare të përdorura për blerjen e këtyre pasurive janë shlyer nga llogaria bankare e shoqërisë në Bankën Credins dhe Bankën Raiffeisen, e kredituar nga pagesat për fatura fiktive të lëshuara nga ana e kësaj shoqërie. Duke llogaritur shumën totale të këtyre veprimeve në masën 77,737,636 lekë, si dhe shumën totale të tërheqjeve cash në masën 68,328,947 lekë, këto shuma arrijnë që të mbulojnë shumën prej 119,990,829 lekë, që përfaqëson vlerën totale të pagesave të përfituara nga shoqëritë "Albtek Energy" sh.p.k dhe "ITS" sh.p.k.



J. Driza

8) Rezulton se nga "Sili" sh.p.k janë deklaruar si punonjës shtetasit Dashamir Driza, Rigers Plaku, Zenel Hoxha, Shaban Jaupllari, Xhersi Karaj. I pyetur lidhur me rrethanat e hetimit shtetasi Dashamir Driza shpjegoi se nuk njih ndonjë nga personat e mësipërm të rregjistruar si punonjës. Shpjegoi se ka punuar te shoqëria Sili për të bërë punën e mekanikut për automjetet e firmës, shpjegoi se nuk dinte që shoqëria të kryentë ndonjë aktivitet tjetër përveç shitjes së sheqerit, shpjegoi se nuk ka qënë për kryerjen e ndonjë pune në Elbasan. Po kështu, shtetasi Rigers Plaku shpjegoi se ka punuar për shtetasin Silvester Driza për një pikë shumice, por shpjegoi se nuk i njih shtetasit Shaban Jaupllari, Xhersi Karaj dhe Dashamir Driza, shpjegoi se nuk ka punuar në ndonjë vënd tjetër përveç magazinës që kishte në përdorim shtetasi Silvester Driza.

9) I pyetur lidhur me rrethanat e hetimit shtetasi Silvester Driza shpjegoi se ka kryer punime në Elbasan, por shpjegoi se nuk e njih personin me emrin Shaban Jaupllari që ka qënë i rregjistruar punonjës i shoqërisë Sili sh.p.k, ka shpjeguar se ka kryer punime për shoqërinë "Albtek Energy" sh.p.k në periudhën 2018-2019 dhe se punimet kanë zgjatur deri në vitin 2020, rrethanat të cilat vijnë në kundërshtim me përmbajtjen e faturave tatimore sipas të cilave punimet janë kryer në muajin shkurt të vitit 2017.

10) Nga shoqëria "Albtek Energy" sh.p.k janë vënë në dispozicion disa dokumente me titull "përshkrim i punimeve", që mbajnë vetëm vulën e shoqërisë "Sili" sh.p.k dhe një nënshkrim, pa asnjë nënshkrim vulë nga ndonjë subjekt tjetër, dhe pa datë. Konkretisht, janë 34 dokumente të tilla që bëjnë fjalë për punime civile me përshkrimin "punime civile (landfill, sheshi perreth impiantit etj)". Për të njëjtat arsye që janë përmëndur edhe në paragrafin 4.2, pika (8) si më sipër, këto situacione janë të pavërteta, pasi:

a) Në asnjë rast dhe në asnjë ditë të punimeve nuk evidentohet ndonjë aktivitet i shoqërisë "Sili" sh.p.k;

b) për të njëjtat punime që bëjnë fjalë këto dokumente, shoqëria "Albtek Energy" ka lidhur kontratën e datës 20.02.2015 për kryerjen e tyre nga shoqëria ITS sh.p.k, kontratë e cila është zbatuar nga kjo e fundit.

c) dokumentet e mësipërme nuk kanë asnjë datë përpilimi, në kundërshtim me dokumentet e tjera që janë administruar gjatë hetimeve, por referuar datave të lëshimit të faturave tatimore (të cilat bazuar në ligjin nr.92/2014 "Për tatimin mbi vlerën e shtuar", neni 99/1, lëshohen në momentin e furnizimit të mallit ose shërbimit), në momentin që janë lëshuar faturat tatimore nga shoqëritë "Albtek Energy" sh.p.k dhe ITS sh.p.k, që bëjnë fjalë për periudhën 25.01.2017-20.03.2017, punimet e përshkruara kishin përfunduar kohë më parë.

11) Me proces verbalin e sekuestrimit të datës 27.10.2021 shtetasit Silvester Driza i është sekuestruar dokumenti "Kontratë sipërmarrje" që mban datën 21.09.2016, i lidhur midis shoqërisë ITS sh.p.k dhe shoqërisë "Sili" sh.p.k, me Nipt L62123502B, me objekt realizimin e punimeve, furnizim dhe vendosje të materialeve interte me shtresa me ngjeshje. Kjo kontratë është plotësisht me përmbajtje të rreme pasi shoqëria "Sili" sh.p.k në datën 21.09.2016 ende nuk ekzistonte, pasi shoqëria është rregjistruar në QKB dhe pajisur me Niptin përkatës në datën 23.09.2016.

12) Nga hetimet e kryera rezulton se Dashamir Driza, babai i shtetasit Silvester Driza është i punësuar si shofer autobuzi dhe se më parë, në vitet 2011-2012 ka qënë i punësuar në shoqërinë "Sucralba" sh.p.k. Shtetasi Silvester Driza për periudhën prill 2014 - prill 2016



*J. Puelo*



Driza nuk është përfaqësues i shoqërisë "Sili" sh.p.k, pasi ortak dhe administrator i shoqërisë është shtetasi Agim Seferi.

4.4. Shoqëria "Bellar Inert" sh.p.k, me Nipt L61608508K, me seli lagjen nr.15, në Durrës. Shoqëria është krijuar në datën 29.03.2016 me ortak dhe administrator shtetasin Ardian Bello. Në datën 14.09.2016 kjo shoqëri ka pezulluar aktivitetin dhe është kthyer me status aktiv në datën 16.03.2018. Me kontratën e datës 16.02.2018 shtetasi Ardian Bello i ka shitur aksionet e shoqërisë të shtetasi Miklovan Xhafa. Në datën 11.11.2019 ka ndryshuar emri i shoqërisë nga "Bellar Inert" sh.p.k në "Bio Blend Fruit" sh.p.k. Për aktivitetin e kësaj shoqërie rezultojnë rrethanat si më poshtë:

1) Subjekti ka bërë shitje të shoqëria "Albtek Energy" sh.p.k në 4 raste në total në vlerën 52,405,500 lekë. Faturat tatimore kanë të gjitha përshkrimin "Punime sipas situacionit" dhe mbajnë datat 30.04.2016, 23.06.2016, 04.05.2016, 25.07.2016. Nëpërmjet llogarisë bankare në Bankën Credins subjekti ka përfituar nga "Albtek Energy" sh.p.k dy pagesa në shumën prej 6,242,000 lekë dhe një pagesë në llogarinë në Raiffeisen Bank, në shumën 2,500,000 lekë. Gjithsej kjo shoqëri ka përfituar shumën prej 8,742,000 lekë. Shoqëria "Albtek Energy" sh.p.k ka transferuar në llogarinë e shoqërisë "Bellar Inert" sh.p.k në datën 08.09.2016 shumën prej 1,242,000 lekë, shumë e cila është tërhequr në të njëjtën datë nga shtetasi Juri Ymeraj, i cili figuron ortak dhe administrator i një shoqërie tjetër të përfshirë "J.P.Y" sh.p.k. Po kështu, "Albtek Energy" sh.p.k ka transferuar në llogarinë e shoqërisë "Bellar Inert" sh.p.k në datën 07.02.2017 shumën prej 5,000,000 lekë, ku edhe kjo shumë është tërhequr nga Juri Ymeraj në datat 08.02.2017 dhe 14.02.2017.

2) Sipas aktit të ekspertimit kontabël nga shuma totale prej 8,742,000 lekë të përfituara nga shoqëria "Albtek Energy" sh.p.k, është tërhequr nga llogaria e shoqërisë në gjëndje cash shuma totale prej 8,729,977 lekë, ndërsa pjesa e mbetur prej 12,023 lekë është përdorur për pagesa për tatime dhe komisione. Në këtë llogaritje të bërë nga eksperti kontabël nuk merren në konsideratë pagesa të bëra për shoqërinë "Bio Blend Fruit" sh.p.k nga shoqëria "Artcon" sh.p.k, e cila është një shoqëri tregtare në zotërim faktik të të pandehuri Klodian Zoto, e cila ka transferuar në llogarinë bankare në Bankën Credins në datat 06.08.2020, 27.08.2020, 02.09.2020, 30.12.2020, 16.03.2021, shuma monetare që tejkalojnë vlerën e 4 faturave tatimore të mësipërme. Si rrjedhim, vlera monetare që është përfituar nga punimet fiktive të faturuara në shoqërinë "Albtek Energy" sh.p.k dhe që ka mbetur e pashpenzuar vlerësohet se është shuma monetare prej 52,405,500 lekë.

3) Shoqëria "Artcon" sh.p.k ka për ortak dhe administrator shtetasin Denist Ymeri, që ka punuar si "shofer" i të pandehurit Klodian Zoto. Më parë kjo shoqëri ka qënë e emërtuar me emrin "Artemis Farm" dhe ka pasur për ortak dhe administrator shtetasen Ilza Zoto, bashkëshorten e të pandehurit Klodian Zoto, e cila është larguar nga shoqëria në datën 21.11.2016.

4) Rezulton se nga shoqëria "Bellar Inert" sh.p.k ka pasur të rregjistruar si punëtorë në vitin 2016 ortakun dhe administratorin Ardian Bello dhe tre punëtorë të tjerë. I pyetur lidhur me rrethanat e hetimit punëtori Olson Koçi ka shpjeguar se ka punuar në këtë shoqëri, se nuk di kush ka qënë administratori por njeh vetëm një person me emrin Skerdi i cili e paguante. Ky shtetas nuk njeh punëtorët e tjerë të rregjistruar në të njëjtën periudhë, shtetasit Fatjon Kasa dhe Urgent Kavaja. I pyetur lidhur me rrethanat e hetimit shtetasi





Urgen Kavaja i rregjistruar si punëtor në këtë shoqëri, ka shpjeguar se nuk ka punuar ndonjëherë në shoqërinë "Bellar Inert" sh.p.k dhe se nuk njeh shtetasit Ardian Bello, Fation Kasa, Olson Koçi. I pyetur lidhur me rrethanat e hetimit shtetasi Miklovan Xhafa ka shpjeguar se ka njohje shoqërore me shtetasin Skerdi Bello të cilin e njihje si pronar të shoqërisë, më vonë ka marrë dijeni pronar me dokumente ishte Ardian Bello, babai i shtetasit Skerdi Bello, nga i cili ka blerë edhe aksionet e shoqërisë.

5) Nga shoqëria "Albtek Energy" sh.p.k janë vënë në dispozicion disa dokumente me titull "përshkrim i punimeve", që mbajnë vetëm vulën e shoqërisë "Bellar Inert" sh.p.k dhe një nënshkrim, pa asnjë nënshkrim vulë nga ndonjë subjekt tjetër, dhe pa datë. Konkretisht, janë 8 dokumente të tilla që bëjnë fjalë për punime civile me përshkrimin "punime civile (landfill, sheshi perreth impiantit etj)". Për të njëjtat arsye që janë përmëndur edhe në paragrafin 4.2, pika (8) si më sipër, këto situacione janë të pavërteta, pasi: a) Në asnjë rast dhe në asnjë ditë të punimeve nuk evidentohet ndonjë aktivitet i shoqërisë "Bellar Inert" sh.p.k; b) për të njëjtat punime që bëjnë fjalë këto dokumente, shoqëria "Albtek Energy" ka lidhur kontratën e datës 20.02.2015 për kryerjen e tyre nga shoqëria ITS sh.p.k, kontratë e cila është zbatuar nga kjo e fundit.

6) Nga hetimet e kryera ka rezultuar se shtetasi Ardian Bello për periudhën nga data 24.10.1980 deri më sot, është i punësuar në shoqërinë "Hekurudha Shqiptare" sh.a, pozicion pune "vinxhier", me pagë mujore aktuale në shumën 30,000 lekë. Edhe gjatë kohës kur ka qënë ortak dhe administrator i shoqërisë "Bellar Inert" sh.p.k vijonte në të njëjtën kohë të punonte në shoqërinë "Hekurudha Shqiptare" sh.a. Shtetasi Skerdi Bello nga muaji mars 2021 punon në shoqërinë "Kantina e Pijeve Gjergj Kastrioti" sh.a, me aksioner kryesor të pandehurin Lefter Koka.

7) Me lejën e legalizimit të datës 07.05.2020 të Drejtorisë Rajonale të ASHK-së Durrës, në emër të shoqërisë "Bio Blend Fruit" sh.p.k është legalizuar një shtesë vertikale me 4 kate, ndodhur në lagjen nr.1, Durrës. Me prokurën e përgjithshme nr.2076 rep dhe nr.1072 kol, datë 15.06.2020 ortaku dhe administratori i shoqërisë "Bio Blend Fruit" sh.p.k, shtetasi Miklovan Xhafa, ka caktuar si përfaqësues të tij shtetasin Alban Shqipe, për të vepruar në emër të tij si administrator i shoqërisë. Shtetasi Alban Shqipe ka kryer shitje të apartamenteve që kanë qënë në emër të shoqërisë "Bio Blend Fruit" sh.p.k në datat 29.07.2020, 04.08.2020, 14.09.2020, si dhe ka lidhur kontrata qiraje në emër të shoqërisë në datat 18.11.2020. Rezulton se shtetasi Alban Shqipe ka kryer tërheqje nga llogaria e shoqërisë në Bankën Credins, në total në shumën 620,000 lekë dhe 120,000 Euro.

8) Në datën 14.01.2021 shtetasi Alban Shqipe në cilësinë e përfaqësuesit të shoqërisë "Bio Blend Fruit" sh.p.k ka lidhur një kontratë shitblerje me palë shitëse shoqërinë "Wind Co" sh.p.k, me ortak dhe administrator shtetasen Brunilda Koka, me objekt blerjen e një pasurisë nr.7/784, zk.8513, e llojit truall dhe ndërtesë, për çmimin 350,000 Euro. Kjo shumë është likuajduar në llogarinë e noteres nga llogaria bankare e shoqërisë, nga Alban Shqipe, me dy transfertat të kryer në datën 28.01.2021, në shumën 320,000 Euro dhe 30,000 Euro.

9) Shtetasi Alban Shqipe për periudhën janar 2016 deri në qershor të vitit 2021 ka qënë i punësuar në subjektin tregtar "Portobello" me Nipt L31926501E, me pozicion *banakier*. Shoqëria "Portobello" është krijuar në datën 25.07.2013 me ortak shtetasin Isuf Koka. Në këtë shoqëri tregtare për periudhën kohore 01.10.2014-27.01.2015 ka punuar



*L. Koka*

administrator i shoqërisë Arbi Koka. Është kryer sekuestrimi i aparatit të telefonit celular të shtetasit Alban Shqipe, është kryer ekspertimi teknik si dhe janë analizuar të dhënat e nxjerra nga akti i ekspertimit. Në aparatit e telefonit celular janë gjetur komunikime të shtetasit Alban Shqipe me numërin e telefonit nr.0692044556 të rregjistruar me emrin "Bruna pista", që i përket shtetases Brunilda Koka, si dhe me numërin e telefonit nr.0699203759 me emrin "Gzimi Kantina", që i përket shtetasit Gëzim Shkëmbi. Shtetasi Gëzim Shkëmbi ka qënë i punësuar në shoqërinë "Sucralba" sh.p.k dhe ka nënshkruar në emër të kësaj shoqërie faturat tatimore për shoqërinë "Pivot" sh.p.k dhe aktualisht është i punësuar në shoqërinë "Skënderbeu 1933".

10) Midis shtetases Brunilda Koka dhe shtetasit Alban Shqipe janë kryer këto komunikime me mesazhe:

- Në datën 15.06.2020 shtetasja Brunilda Koka i dërgon shtetasit Alban Shqipe dy mesazhet me përmbajtjen "Albani ku je?", "Me duhesh pak te noterja, Majlinda Lane tani".

- Në datën 04.08.2020 shtetasja Brunilda Koka i dërgon shtetasit Alban Shqipe mesazhin me përmbajtjen "Shko prapë te noterja".

- Midis shtetases Brunilda Koka dhe shtetasit Alban Shqipe, në datën 13.08.2020 janë kryer këto komunikime me aplikacionin Whatsup:

A.Shqipe: Më tha gzini me terhqe 4 ero.

B.Koka: Ok.

A.Shqipe: Po unë i thashë.

- Midis shtetases Brunilda Koka dhe shtetasit Alban Shqipe, në datën 14.08.2020 janë kryer këto komunikime me aplikacionin Whatsup:

A.Shqipe: Më tha gzimi 6 ero.

A.Shqipe: Ok

B.Koka: Po.

- Midis shtetases Brunilda Koka dhe shtetasit Alban Shqipe, në datën 21.08.2020 janë kryer këto komunikime me aplikacionin Whatsup:

A.Shqipe: Më tha gzimi me tereqe 20 ero.

B.Koka: Po.

- Midis shtetases Brunilda Koka dhe shtetasit Alban Shqipe, në datën 15.10.2020 janë kryer këto komunikime me aplikacionin Whatsup:

A.Shqipe: Terhoqa 4 ero i mori gzim deh 6 ero i la porosi per neser.

B.Koka: Po po.

- Midis shtetases Brunilda Koka dhe shtetasit Alban Shqipe, në datën 16.10.2020 janë kryer këto komunikime me aplikacionin Whatsup:

A.Shqipe: 6 ero 6.2 lek Gzimi

B.Koka: Po

B.Koka: ok rrofsh.

- Midis shtetases Brunilda Koka dhe shtetasit Alban Shqipe, në datën 02.12.2020 janë kryer këto komunikime me aplikacionin Whatsup:

A.Shqipe: 3.5 i mori Gzimi

B.Koka: Po

B.Koka: Rrofsh.



- Midis shtetasit Alban Shqipe dhe shtetasit Gëzim Shkëmbi janë kryer këto komunikime me mesazhe, në datën 13.08.2020:

A.Shqipe: *Te pista po të pres*

G.Shkëmbi: *Ok*

A.Shqipe: *Edhe bruna i mori*

G.Shkëmbi: *Ok sh.mire.*

11) Datat e mesazheve dhe komunikimeve të kryera si më sipër përputhen me datat e tërheqjeve bankare të kryera nga shtetasi Alban Shqipe, i cili ka tërhequr shuma monetare nga llogaria bankare e shoqërisë në Bankën Credins në datat 13.08.2020 (4.000 Euro), 14.08.2020 (6000 Euro), 21.08.2020 (20.000 Euro), 15.10.2020 (4000 Euro), 16.10.2020 (6000 Euro dhe 620.000 lekë), 02.12.2020 (35.000 Euro).

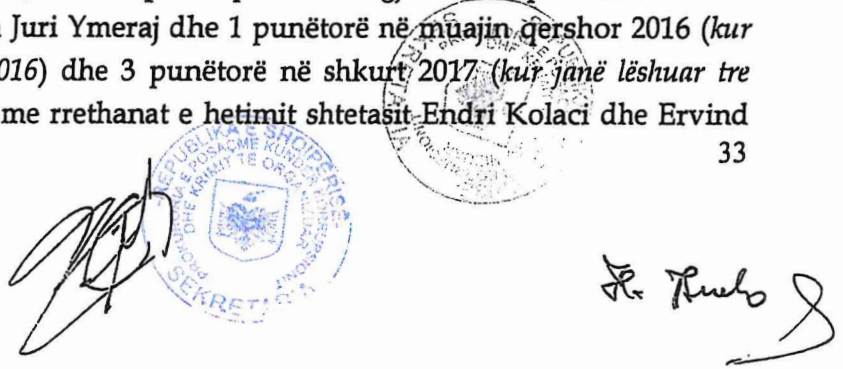
12) Nga hetimet e kryera është provuar se vlerat monetare të përfituara nga kontratat e shitjes të pasurive të paluajtshme të ndodhura në objektin e legalizuar me lejën e legalizimit të datës 07.05.2020 të Drejtorisë Rajonale të ASHK-së Durrës, janë transferuar nëpërmjet veprimeve fiktive në llogarinë e shoqërisë Wind Co sh.p.k apo janë tërhequr dhe më pas iu janë dhënë shtetasve Brunilda Koka dhe Gëzim Shkëmbi. Krijohet bindja se marrëdhënia e pronësisë së krijuar me shoqërinë "Bio Blend Fruit" sh.p.k është një marrëdhënie juridike fiktive dhe kryerja e transaksioneve të pasurive në këtë rast është përdorur për të fshehur dhe për të mbuluar origjinën e kundraligjshme të shumave monetare të investuara për ndërtimin e objektit, duke i shfaqur në dukje transaksionet bankare si veprime juridike formalisht të ligjshme, por në fakt janë përdorur vetëm për të transferuar fondet monetare nga shoqëria "Bio Blend Fruit" sh.p.k te familjarët e të pandehurit Lefter Koka.

4.5. Shoqëria "J.P.Y" sh.p.k, me Nipt L61705506F, me seli në lagjen nr.18, "Aleksandër Goga", godina nr.8556, në Durrës. Shoqëria është krijuar në datën 28.04.2016 me ortak dhe administrator shtetasin Juri Ymeraj. Me kontratën e datës 25.05.2018 shtetasi Juri Ymeraj i ka shitur aksionet e shoqërisë të shtetasit Ferdinant Kokalari, ndërsa ky i fundit në datën 27.12.2018 i ka shitur aksionet te shtetasi Mateo Rustani. Për aktivitetin e kësaj shoqërie rezultojnë rrethanat si më poshtë:

1) Subjekti ka bërë shitje të shoqëria "Albtek Energy" sh.p.k në 4 raste në total në vlerën 35.325.600 lekë. Faturat tatimore kanë të gjitha përshkrimin "Punime sipas listës bashkëngjitur" dhe mbajnë datat 23.06.2016, 16.02.2017, 28.02.2017, 28.02.2017. Nëpërmjet llogarisë bankare subjekti ka përfitur nga "Albtek Energy" sh.p.k shumën prej 24,637,833 lekë.

2) Sipas aktit të ekspertimit kontabël nga shuma prej 24,637,833 lekë janë paguar detyrime te persona të tretë në shumën 5,799,833 lekë, ndërsa shuma monetare prej 18,838,000 lekë është tërhequr nga shtetasit Juri Ymeraj dhe Tomir Haxhiraj. Si rrjedhim, shuma monetare prej 18,838,000 lekë përfaqëson shumën "neto" të mbetur nga pagesat e marra për punimet fiktive nga shoqëria "Albtek Energy" sh.p.k.

3) Rezulton se nga shoqëria "J.P.Y" sh.p.k ka pasur të regjistruar si punëtorë në vitin 2016 ortakun dhe administratorin Juri Ymeraj dhe 1 punëtorë në muajin qershor 2016 (kur është lëshuar fatura e datës 23.06.2016) dhe 3 punëtorë në shkurt 2017 (kur janë lëshuar tre faturat e tjera). Janë pyetur lidhur me rrethanat e hetimit shtetasit Endri Kolaci dhe Ervind



Shehu të cilët shpjegojnë se kanë punuar në shoqërinë "J.P.Y" sh.p.k, por nuk janë në gjëndje që të njohin punonjësin tjetër të rregjistruar si i punësuar me emrin Aleksandros Rustemi. Nga shpjegimet e shtetasit Juri Ymeraj rezulton se ky shtetas ka pasur marrëdhënie shoqërore me shtetasin Skerdi Bello, me të cilin kanë menduar që të hapnin së bashku një kompani për të kryer aktivitetet në fushën e ndërtimit. ka shpjeguar se më vonë nuk ka rënë dakort me shtetasin Skerdi Bello që ta hapin bashkë kompaninë, por ka hapur secili kompaninë e vet. Gjatë deklarimit ky shtetas nuk ishte në gjëndje që të shpjegonte vëndndodhjen e saktë të godinës dhe të selisë së shoqërisë, pasi sipas tij me gjetjen e godinës dhe qiranë e godinës është marrë ekonomisti i tij. I pyetur lidhur me rrethanat e hetimit shtetasi Mateo Rustani, i cili është aktualisht ortak dhe administrator i shoqërisë, shpjegoi se ka dijeni që shoqëria ka pasur dhe ka seli në lagjen nr.18, në Durrës, por nuk ka qënë ndonjëherë në këtë vënd, ka shpjeguar se nuk e ka idenë se ku është fizikisht godina e shoqërisë, pasi nuk ka shkuar asnjëherë.

4) Nga shoqëria "Albtek Energy" sh.p.k janë vënë në dispozicion disa dokumente me titull "përshkrim i punimeve", që mbajnë vetëm vulën e shoqërisë "J.P.Y" sh.p.k dhe një nënshkrim, pa asnjë nënshkrim vulë nga ndonjë subjekt tjetër, dhe pa datë. Konkretisht, janë 4 dokumente të tilla që bëjnë fjalë për punime civile me përshkrimin "punime civile (landfill, sheshi perreth impiantit etj)". Për të njëjtat arsye që janë përmëndur edhe në paragrafin 4.2, pika (8) si më sipër, këto situacione janë të pavërteta, pasi:

a) Në asnjë rast dhe në asnjë ditë të punimeve nuk evidentohet ndonjë aktivitet i shoqërisë "J.P.Y" sh.p.k;

b) për të njëjtat punime që bëjnë fjalë këto dokumente, shoqëria "Albtek Energy" ka lidhur kontratën e datës 20.02.2015 për kryerjen e tyre nga shoqëria ITS sh.p.k, kontratë e cila është zbatuar nga kjo e fundit.

c) dokumentet e mësipërme nuk kanë asnjë datë përpilimi, por referuar datave të lëshimit të faturave tatimore, në momentin që janë lëshuar faturat tatimore nga shoqëria "Albtek Energy" sh.p.k, që bëjnë fjalë për muajin shkurt të vitit 2017, punimet e përshkruara kishin përfunduar kohë më parë.

5) Nga hetimet ka rezultuar se me prokurën e posaçme nr.4647 rep dhe nr.2289 kol, datë 22.11.2018, shtetasi Ferdinand Kokalari, në atë periudhë ortak dhe administrator i shoqërisë "J.P.Y" sh.p.k, ka emëruar si përfaqësues të posaçëm të tij shtetasin Roarbri Jaupaj, që të kryejë veprime për emër dhe llogari të shoqërisë, duke përfshirë edhe veprimet financiare dhe veprimet bankare. Ndërsa, me prokurën nr.520 rep dhe nr.222 kol, datë 18.02.2020, ortaku dhe administratori i shoqërisë Mateo Rustani, ka caktuar përfaqësues të posaçëm për të kryer veprime në emër dhe llogari të shoqërisë shtetasin Tomir Haxhiraj. Sjellim në vëmëndje se një pjesë e faturave tatimore nga shoqëria "Albtek Energy" janë shlyer ndaj shoqërisë "J.P.Y" sh.p.k në vitin 2020, pas lëshimit të prokurës së datës 18.02.2020. Në llogarinë bankare të shoqërisë "J.P.Y" sh.p.k janë transferuar nga shoqëria "Albtek Energy" në datat 12.03.2020, 22.06.2020 dhe 25.06.2020 në total shuma prej 11.340.000 lekë. Lidhur me këto shuma monetare janë kryer veprime bankare më pas nga shtetasi Tomir Haxhiraj.

6) Shtetasi Roarbri Jaupaj në vitin 2017 ka punuar në shoqërinë "Hekurudha Shqiptare" sh.a, ndërsa nga muaji mars i vitit 2019 dhe deri në këtë moment është punonjës



J. Rustani

i shoqërisë "Kantina e Pijeve Gjergj Kastrioti" sh.a, me aksioner kryesor të pandehurin Lefter Koka. Në disa raste të tjera ka vepruar edhe si përfaqësues i shoqërisë "Kantina e Pijeve Gjergj Kastrioti" sh.a dhe ka qënë personi që ka nënshkruar kontrata qiraje me shoqërinë "Bio Blend Fruit" sh.p.k, që e kemi përmëndur më sipër. Po kështu, shtetasi Tomir Haxhiraj nga data 05.10.2018 dhe në vijim ushtron funksionin e anëtarit të Këshillit Mbikëqyrës të shoqërisë "Kantina e Pijeve Gjergj Kastrioti" sh.a.

4.6. Shoqëria "Deto" sh.p.k, me Nipt L61530503I, me seli në lagjen nr.15, në Durrës. Shoqëria është krijuar në datën 29.03.2016 me ortak dhe administrator shtetasin Denis Tola. Në datën 28.09.2016 aktiviteti i kësaj shoqërie është pezulluar. Për aktivitetin e kësaj shoqërie rezultojnë rrethanat si më poshtë:

1) Subjekti ka bërë shitje të shoqëria "Albtek Energy" sh.p.k në 3 raste në total në vlerën 52,090,000 lekë. Faturat tatimore kanë të gjitha përshkrimin "Punime sipas situacionit bashkëngjitur" dhe mbajnë datat 03.05.2016, 23.06.2016 dhe 23.07.2016.

2) Nga shoqëria "Albtek Energy" sh.p.k janë vënë në dispozicion disa dokumente me titull "përshkrim i punimeve", që mbajnë vetëm vulën e shoqërisë "Deto" sh.p.k dhe një nënshkrim, pa asnjë nënshkrim vulë nga ndonjë subjekt tjetër, dhe pa datë. Konkretisht, janë 3 dokumente të tilla që bëjnë fjalë për punime civile me përshkrimin "punime civile (landfill, sheshi perreth impiantit etj)". Për të njëjtat arsye që janë përmëndur edhe në paragrafin 4.2, pika (7) si më sipër, këto situacione janë të pavërteta, pasi:

a) Në asnjë rast dhe në asnjë ditë të punimeve nuk evidentohet ndonjë aktivitet i shoqërisë "Deto" sh.p.k;

b) për të njëjtat punime që bëjnë fjalë këto dokumente, shoqëria "Albtek Energy" ka lidhur kontratën e datës 20.02.2015 për kryerjen e tyre nga shoqëria ITS sh.p.k, kontratë e cila është zbatuar nga kjo e fundit.

3) Nga dokumentacioni i administruar nga organet tatimore rezulton se shoqëria "Deto" sh.p.k në vitin 2016 ka pasur tre punëtorë. Ndërkohë, nuk del që të ketë bërë deklarime në librat e shitjes dhe të blerjes, nuk del të ketë kryer ndonjë aktivitet tjetër tregtar. Të pyetur lidhur me rrethanat e hetimit punëtorët e rregjistruar Ardis Kasa dhe Klodian Koçi pranojnë që kanë punuar për shtetasin Denis Tola, por ata njëkohësisht shpjegojnë se nuk njohin personat e tjerë që janë rregjistruar si punonjës të shoqërisë në të njëjtën periudhë kohore, madje as njëri tjetrin. Shtetasi Denis Tola ka mbajtur qëndrimin që ka kryer punime në Elbasan, por i pyetur se cila ka qënë selia e shoqërisë dhe adresa e saj, ka shpjeguar se nuk di që shoqëria të ketë pasur një seli apo adresë selie, dhe se nuk ka pasur ndonjëherë ndonjë godinë fizikisht si seli të shoqërisë. I pyetur lidhur nëse njeh shtetasin me emrin Klodjan Koçi i rregjistruar si punëmarrës prej tij, ka shpjeguar se nuk e kujton si emër.

4) Duke vlerësuar rezultatet e veprimeve hetimore të kryera nuk rezulton që shoqëria "Deto" sh.p.k të ketë përfituar ndonjë pagesë për kryerjen e punimeve nga shoqëria "Albtek Energy" sh.p.k. Është i qartë fakti që faturat tatimore janë lëshuar për punime që nuk janë kryer dhe janë fiktive. Por, nga ana tjetër konstatohet se i pandehuri Lefter Koka nuk ka përfituar në mënyrë direkte apo indirekte ndonjë shumë monetare nëpërmjet kësaj shoqërie tregtare.



J. Arsho

4.7. Shoqëria "TGV&T-2014" sh.p.k, me Nipt L48115301U, me seli në Spitalë, në Durrës. Shoqëria është krijuar në datën 10.07.2014 me ortak dhe administrator shtetasin Enis Xhaferi, i cili më datë 24.08.2015 i ka shitur aksionet te shtetasi Ardi Xhaferi. Në datën 01.03.2017 shtetasi Ardi Xhaferi i ka shitur aksionet te shtetasi Besim Karreçi. Për aktivitetin e kësaj shoqërie rezultojnë rrethanat si më poshtë:

1) Subjekti ka bërë shitje të shoqëria "Albtek Energy" sh.p.k në 3 raste në total në vlerën 40,440,000 lekë. Faturat tatimore kanë të gjitha përshkrimin "Punime sipas situacionit bashkëngjitur" dhe mbajnë datat 28.10.2015, 31.03.2016 dhe 31.05.2016. Po kështu, subjekti në fjalë ka bërë shitje te shoqëria ITS sh.p.k, me anë të faturës tatimore të shitjes së datës 28.10.2015 në shumën 11,760,000 lekë. Rezulton se në llogarinë bankare të shoqërisë "TGV&T-2014" sh.p.k i janë transferuar për shlyerjen e faturave të mësipërme, në bankën Raiffeisen shuma 11,940,000 lekë, në Credins shuma prej 34,860,000 lekë, ndërsa në bankën BKT shuma prej 5,400,000 lekë, pra në total në shumën 40,260,000 lekë.

2) Në dokumentet e sekuestruara dhe të kërkuara në shoqërinë "Albtek Energy" sh.p.k nuk është konstatuar ndonjë situacion apo ndonjë dokument tjetër që të provojë faktin se në ndërtimin e objektit janë kryer punime nga shoqëria "TGV&T-2014" sh.p.k.

3) Referuar dokumentacionit të administruar nga organet tatimore, në periudhat kur janë lëshuar faturat tatimore të shitjes, në muajin tetor 2015 shoqëria ka pasur 5 punëtorë, në periudhën mars-maj 2016 ka pasur 8 punëtorë. Të pyetur lidhur me rrethanat e hetimit punëtorët Edlir Hida, Hekuran Shadini, Mariglen Haka, Agim Hasa kanë shpjeguar se nuk kanë punuar ndonjëherë për shoqërinë "TGV&T-2014" sh.p.k. Tre të parët janë persona që kanë punuar në një servis në Elbasan në pronësi të shtetasit Kristo Hida, ndërsa Agim Hasa shpjegon se ka cuar makinën për rregullim në këtë servis.

4) Në kallëzimin penal pretendohet se Ardi Xhaferi ka lidhje shoqërore me të pandehurin Lefter Koka. Provohet fakti se dy shtetasit e mësipërm kanë udhëtuar në disa raste me të njëjtin automjet jashtë Shqipërisë. Konkretisht, ata kanë udhëtuar së bashku me të njëjtin automjet, me targa AA333MA në datat 13.06.2016 dhe 27.11.2018 nga Porti Durrës.

5) Nga vlerësimi në tërësi i vlerës provuese të burimeve të provave të mbledhura dhe të administruara gjatë hetimeve paraprake të këtij procedimi penal, nuk është bërë e mundur që të provohet tej çdo dyshimi se aktiviteti i shoqërisë "TGV&T-2014" sh.p.k është i lidhur me veprimet e të pandehurit Lefter Koka apo familjarëve të tij, marrë këtu në konsideratë kohën e krijimit të shoqërisë, veprimet kronologjike në kohë të shtetasit Ardi Xhaferi, si edhe faktin se faturat tatimore në këtë rast nuk janë shkruar nga i njëjti person që ka shkruar faturat tatimore në rastet e mësipërme. Vetëm njohja me të pandehurin Lefter Koka dhe udhëtimi së bashku në dy raste, është një provë e tërthotë që nuk mundet që e vetme të provojë kryerjen e ndonjë veprimi të kundraligjshëm në këtë rast nga i pandehuri Lefter Koka.

4.8. Shoqëria "R.B General Servis" sh.p.k, me Nipt L61327018E, me seli në Vorë. Shoqëria është krijuar në datën 27.01.2016 me ortak dhe administrator shtetasin Regan Merdani, i cili më datë 18.02.2016 i ka shitur aksionet te shtetasi italian Roberto Buongiorno. Në momentin e rregjistrimit shoqëria ka pasur emrin "Italbeton" sh.p.k. Për aktivitetin e kësaj shoqërie rezultojnë rrethanat si më poshtë:





1) Subjekti ka bërë shitje të shoqëria "Albtek Energy" sh.p.k në 3 raste në total në vlerën 51,768,000 lekë. Faturat tatimore kanë të gjitha përshkrimin "Punime sipas situacionit bashkëngjitur" dhe mbajnë datat 10.02.2017, 17.02.2017 dhe 20.02.2017. Nuk rezulton që të jetë bërë ndonjë pagesë në lidhje me këto fatura tatimore, pasi ato janë anuluar.

2) Në dokumentet e sekuestruara dhe të kërkuara në shoqërinë "Albtek Energy" sh.p.k nuk është konstatuar ndonjë situacion apo ndonjë dokument tjetër që të provojë faktin se në ndërtimin e objektit janë kryer punime nga shoqëria "R.B General Servis" sh.p.k.

3) Sipas dokumentacionit tatimor shoqëria në vitin 2017 ka pasur të punësuar tre punëtorë. Të pyetur lidhur me rrethanat e hetimit shtetasit Hysni Fetiu, Arjan Cani dhe Adion Pellumbi, kanë shpjeguar se nuk kanë punuar ndonjëherë në këtë shoqëri tregtare dhe se nuk njohin ndonjë nga emrat e tjerë të rregjistruar si punonjës të shoqërisë. Shtetasi Regan Merdani i pyetur lidhur me rrethanat e hetimit ka shpjeguar se shtetasi Ardi Xhaferi është daja e tij dhe se prej tij ka njohur shtetasin italian Robert Buongiorno, i cili i ka kërkuar që të hapte një shoqëri për arsye se i duhej leja e qëndrimit.

4) Në lidhje me aktivitetin e kësaj shoqërie tregtare nuk është bërë e mundur që të mblidhen apo të sigurohen prova konkrete se i pandehuri Lefter Koka ka përfituar ndonjë shumë monetare të kundraligjshme.

4.9. Shoqëria "Sh.Sh" sh.p.k, me Nipt L61704503A, me seli në lagjen nr.18, rruga "Aleksandër Goga", godina nr.8556, Durrës, është krijuar në datën 04.05.2016 me ortak dhe administrator Shkëlqim Shtylla, babai i shtetasit Arbër Shtylla. Për aktivitetin e kësaj shoqërie rezultojnë rrethanat si më poshtë:

1) Subjekti ka bërë shitje të shoqëria "Albtek Energy" sh.p.k në një rast në vlerën 12,560,000 lekë. Fatura tatimore ka përshkrimin "Punime sipas situacionit bashkëngjitur" dhe mban datën 24.07.2016. Nuk rezulton që të jetë bërë ndonjë pagesë në lidhje me këtë faturë tatimore.

2) Në dokumentet e sekuestruara dhe të kërkuara në shoqërinë "Albtek Energy" sh.p.k nuk është konstatuar ndonjë situacion apo ndonjë dokument tjetër që të provojë faktin se në ndërtimin e objektit janë kryer punime nga shoqëria "Sh.Sh" sh.p.k.

3) Sipas dokumentacionit tatimor shoqëria në muaji korrik 2016, kur është lëshuar fatura tatimore, nuk ka pasur asnjë punëtor të rregjistruar. I pyetur lidhur me rrethanat e hetimit shtetasi Shkelqim Shtylla ka shpjeguar shoqërinë e ka hapur me synimin për të punuar në shoqërinë "Albtek Energy" sh.p.k, pasi një shoku i tij i kishte sygjerruar që të hynte në marrëdhënie me këtë shoqëri pasi kjo shoqëri kishte fonde. Ka shpjeguar se nuk ka bërë ndonjë punim apo ndonjë veprim konkret në shoqërinë "Albtek Energy" sh.p.k, se nuk ka pasur ndonjë kontratë të lidhur me këtë shoqëri. Ka shpjeguar se faturën e shitjes e ka lëshuar për furnizimin me çakull, pasi ka marrë dijeni se shoqëria "Albtek Energy" sh.p.k kishte nevojë për çakull. Shpjegon se ka prerë një faturë për të bërë furnizim me çakull dhe se më këtë faturë do të merrte fondet për të organizuar më pas veprimtarinë e shoqërisë. Nuk ka pasur ndonjë marrëdhënie tjetër dhe se nuk ka dijeni se çfarë veprimesh të tjera ka kryer shoqëria "Albtek Energy" sh.p.k për faturën tatimore të mësipërme.

4) Edhe pse duket qartë se fatura tatimore në këtë rast është lëshuar pa kryer asnjë punim nga shoqëria "Sh.Sh" sh.p.k, fakt i cili pranohet edhe nga vetë shtetasi Shkëlqim



J. Paulo

Shtylla, dhe se është e pavërtetë në përmbajtjen e saj, shoqëria "Albtek Energy" sh.p.k e ka konsideruar këtë faturë si të vërtetë, e ka konsideruar sikur janë bërë punimet e përshkruara në faturë dhe e ka deklaruar këtë faturë në librin e saj të blerjes.

5) Në lidhje me aktivitetin e kësaj shoqërie tregtare nuk është bërë e mundur që të mblidhen apo të sigurohen prova konkrete se i pandehuri Lefter Koka ka përfituar ndonjë shumë monetare të kundraligjshme.

4.10. Përmbledhjen e shumave monetare që janë faturuar nga shoqëritë "Pivot 04" sh.p.k, "Sili" sh.p.k, "Bellar Intert" sh.p.k (Bio Blend Fruit) dhe J.P.Y sh.p.k ndaj shoqërive "Albtek Energy" sh.p.k dhe "I.T.S" sh.p.k, si dhe të shumave monetare që janë përfituar nga pagesat për shlyerjen e punimeve fiktive, po e paraqesim në tabelën e mëposhtme. Nga tabela përmbledhëse rezulton se shuma totale e faturuar për punimet fiktive nga katër shoqëritë të konsideruara se janë të lidhura me të pandehurin Lefter Koka, është në total në shumën 331,920,918 lekë, pagesat totale janë në shumën 329,475,608 lekë, si dhe duke zbritur pagesat e kryera të të tretë nga shoqëritë përfituese, shuma totale e përfituar e mbetur është në vlerën 308,210,941 lekë.

Nr.	Shoqëria përfituese	Fatura ndaj Albtek Energy	Pagesa nga Albtek Energy	Fatura ndaj I.T.S	Pagesa nga I.T.S	Vlera e përfituar, e mbetur nga pagesat e tjera.
1.	Pivot 04 sh.p.k	108,562,500	68,700,000	51,504,000	63,717,400	116,976,612 lekë
2.	Sili sh.p.k	55,961,159	53,400,000	28,162,159	66,590,829	119,990,829 lekë
3.	Bellar Inert Bio Blend Fruit	52,405,500	8,742,000		43,687,546 Artcon sh.p.k	52,405,500 lekë
4.	J.P.Y sh.p.k	35,325,600	24,637,833			18,838,000 lekë
5.	Gjithsej	252,254,759	155,479,833	79,666,159	130,308,229	
6.		Fatura Albtek+ITS	Pagesa Albtek+ITS+Artcon			
7.	<b>Totali</b>	<b>331,920,918</b>	<b>329,475,608</b>			<b>308,210,941 lekë</b>

4.11. Nga hetimet e kryera lidhur me këtë procedim penal kanë rezultuar disa rrëthana të tjera, të cilat duke u vlerësuar në lidhje me sa u parashtrua më sipër, krijojnë bindjen se transaksionet e shoqërive "Albtek Energy" sh.p.k dhe "ITS" sh.p.k me shoqëritë e mësipërme, janë transaksione fiktive dhe se këto shoqëri tregtare janë krijuar posaçërisht për tu përdorur për të mbuluar natyrën e vërtetë të kryerjes së këtyre transaksioneve, dhe konkretisht:

1) Shoqëritë tregtare "Pivot 04" sh.p.k, "Sili" sh.p.k, "Bellar Intert" sh.p.k (Bio Blend Fruit) dhe "J.P.Y" sh.p.k, janë krijuar të gjitha në vitin 2016;

2) Shoqëritë tregtare "Sili" sh.p.k, "J.P.Y" sh.p.k dhe "SH.SH" sh.p.k, kanë të deklaruar të njëjtën adresë të selisë së tyre, rruga "Aleksandër Goga", godina nr.8556, Durrës;






3) Asnjë nga këto shoqëri tregtare nuk ka pasur kapitalin e nevojshëm, mjetet e nevojshme, punonjësit e kualifikuar të nevojshëm, për të kryer punimet sipas faturave tatimore të shitjes që janë lëshuar prej tyre. Punëtorët e rregjistruar janë të rregjistruar si punëmarrës fiktivë, persona të pyetur nuk kanë pasur dijeni për këtë fakt, nuk njohin personat e tjerë që janë rregjistruar si të punësuar. Gjithashtu, disa administratorë të pyetur nuk dinë selinë e shoqërisë, Arbër Denizi nuk dinte ku ndodhej vëndi konkret ku ka kryer "punimet" për të cilat ka lëshuar faturat tatimore.

4) Personat që i kanë themeluar Arbër Denizi (Pivot 04), Silvester Driza (Sili), Denis Tola (Deto), Juri Ymeraj (J. P. Y), Arbi Shtylla (djali i shtetasit Shkëlqim Shtylla, "SH. SH"), Skerdi Bello (djali i shtetasit Ardian Bello, "Bellar Inert"), janë persona që janë lidhje shoqërore të shtetasit Arb Koka, djalit të të pandehurit Lefter Koka.

5) Janë analizuar hyrjet dhe daljet nga territori i Shqipërisë të shtetasve të mësipërm dhe ka rezultuar se në disa raste personat e mësipërm kanë udhëtuar në mënyrë të përsëritur jashtë shtetit me të njëjtin automjet me shtetasin Arb Koka, si më poshtë:

- Në datën 23.09.2017 dhe 27.09.2017 shtetasit Arbi Koka, Skerdi Bello dhe Arbi Shtylla, kanë dalë dhe kanë hyrë nga territori shqiptar me automjetin me targa AA333MA.

- Në datën 28.11.2018 shtetasit Arbi Koka dhe Silvester Driza kanë dalë nga territori shqiptar me automjetin me targa AA665MT.

- Në datën 07.03.2019 shtetasit Arbi Koka dhe Arbi Shtylla kanë dalë nga territori shqiptar me automjetin me targa AA333MA.

- Në datën 02.10.2019 dhe 07.10.2019 shtetasit Arbi Koka, Silvester Driza dhe Skerdi Bello, kanë dalë dhe kanë hyrë nga territori shqiptar me automjetin me targa AA333MA.

- Në datën 23.10.2019 shtetasit Arbi Koka, Skerdi Bello dhe Miklovan Xhafa kanë dalë nga territori shqiptar me automjetin me targa AA333MA.

6) Në kohën që janë krijuar shoqëritë tregtare por edhe gjatë veprimtarisë së tyre, ortakët dhe administratorët e tyre kanë qënë të punësuar në vënde të tjera pune me paga të ulëta në krahasim me "veprimtarinë tregtare që kanë kryer" shoqëritë e tyre tregtare, njëkohësisht, përfaqësues të tyre janë të lidhur me shtetasin Lefter Koka;

- Arbër Denizi (Pivot 04) në periudhën nga data 21.03.2014 deri në datën 29.07.2018 ka punuar si "magaziniër" pranë shoqërisë "Hekurudha Shqiptare" sh.a, me pagë mujore 28.000 lekë.

- Silvester Driza për periudhën prill 2014 - prill 2016 ka qënë i punësuar në shoqërinë shoqërisë "Hekurudha Shqiptare" sh.a, me pagë mujore 20,000 lekë.

- Agim Seferi ka qënë i punësuar në Kuvendin e Shqipërisë, specialist në Qarkun e Durrësit për deputetët e opozitës për periudhën 28.06.2019-17.09.2021 dhe se ka njohje personale me të pandehurin Lefter Koka.

- Ardian Bello për periudhën nga data 24.10.1980 deri më sot, është i punësuar në shoqërinë "Hekurudha Shqiptare" sh.a, pozicion pune "vinxhier", me pagë mujore aktuale në shumën 30,000 lekë.

- Skerdi Bello nga muaji mars 2021 punon në shoqërinë "Kantina e Pijeve Gjergj Kastrioti" sh.a, me aksioner kryesor shtetasin Lefter Koka.



J. Pulo

- Alban Shqipe që ka qënë përfaqësues me prokurë i shoqërisë "Bio Blend Fruit" sh.p.k, për periudhën janar 2016 deri në qershor të vitit 2021 ka qënë i punësuar në subjektin tregtar "Portobello" me Nipt L31926501E, me pozicion "banakier".

- Roarbri Jaupaj, i cili ka vepruar si përfaqësues i shoqërisë "J.P.Y" sh.p.k, në vitin 2017 ka punuar në shoqërinë "Hekurudha Shqiptare" sh.a, ndërsa nga muaji mars i vitit 2019 dhe aktualisht është punonjës i shoqërisë "Kantina e Pijeve Gjergj Kastrioti" sh.a, me aksioner kryesor të pandehurin Lefter Koka.

- Tomir Haxhiraj, i cili ka vepruar si përfaqësues i shoqërisë "J.P.Y" sh.p.k, nga data 05.10.2018 dhe në vijim ushtron funksionin e anëtarit të Këshillit Mbikëqyrës të shoqërisë "Kantina e Pijeve Gjergj Kastrioti" sh.a.

- Gëzim Shkëmbi i cili ka nënshkruar faturat tatimore të shitjes në emër të shoqërisë "Sucralda" sh.p.k për shoqërinë "Pivot 04" sh.p.k, ka mbajtur komunikime me shtetasin Alban Shqipe për tërheqjen e shuma monetare nga llogaria e shoqërisë "Bio Blend Fruit".

- Shtetasja Brunilda Koka e cila është bashkëshortja e të pandehurit Lefter Koka, është e provuar me mesazhet telefonike të gjetura në aparatit e telefonit celular të shtetasit Alban Shqipe se e udhëzon atë për çdo veprim që duhet të kryejë, kontratë që duhet të nënshkruajë, tërheqje që duhet të bëjë nga banka, dhe miraton kërkesat për tërheqje të shumave monetare që bën shtetasi Gëzim Shkëmbi. Këto mesazhe provojnë faktin se kjo shtetase është pronari i vërtetë i shoqërisë "Bio Blend Fruit" sh.p.k.

4.12. Gjatë hetimeve paraprake është kryer ekspertimi grafik shkrimit të ndodhur në faturat tatimore të mësipërme, me qëllim krahasimin e shkrimit dhe nënshkrimit të ndodhur në faturat tatimore të shitjes, me anë të të cilave janë faturuar punimet fiktive. Me aktin e ekspertimit grafik nr.12335, datë 10.12.2021 të I.P.SH është arritur në përfundimet si më poshtë:

1) Plotësimet e dorëshkuara (tekst dhe shifra), në rekuizitat me titull "NR", "Përshkrimi i mallit ose shërbimeve", "Njësia e matjes", "Sasia", "Çmimi për njësi pa tvsh", "Vlefpa pa tvsh", "Vlefpa e tvsh", "Vlefpa me tvsh", "Totali", të tabelarit të dokumenteve "Faturë Tatimore Shitje", me nr.17, datë 17.02.2017, nr.18, datë 21.02.2017, nr.19, datë 27.02.2017, nr.20, datë 28.02.2017, nr.21, datë 28.02.2017, të shoqërisë "Pivot 04" sh.p.k, si dhe me nr.02, datë 23.06.2016, nr.01, datë 16.02.2017, nr.03, datë 28.02.2017, të shoqërisë "J.P.Y" sh.p.k, si dhe me nr.20, datë 17.02.2017, nr.21, datë 27.02.2017, nr.22, datë 28.02.2017, të shoqërisë "Sili" sh.p.k, si dhe me nr.10, datë 23.06.2016 dhe nr.11, datë 23.07.2016, të shoqërisë "Deto" sh.p.k, si dhe me nr.04, datë 23.06.2016, nr.05, datë 25.07.2016, të shoqërisë "Bellar Inert" sh.p.k, si dhe me nr.01, datë 24.07.2016, të shoqërisë "SH.SH" sh.p.k, janë shkruar nga i njëjti person krahasuar midis tyre.

2) Plotësimet e dorëshkuara (tekst dhe shifra), në rekuizitat me titull "NR", "Përshkrimi i mallit ose shërbimeve", "Njësia e matjes", "Sasia", "Çmimi për njësi pa tvsh", "Vlefpa pa tvsh", "Vlefpa e tvsh", "Vlefpa me tvsh", "Totali", të tabelarit të dokumenteve "Faturë Tatimore Shitje", me nr.01, datë 30.04.2016, nr.05, datë 25.07.2016, të shoqërisë "Bellar Inert" sh.p.k, si dhe me nr.661, datë 10.02.2017, të shoqërisë "R.B General Servis" sh.p.k; janë shkruar nga i njëjti person krahasuar midis tyre dhe nga tjetër person krahasuar me përfundimet e pikës 1.



J. Prulo

3) Plotësimet e dorëshkuara (tekst dhe shifra), në rekuizitat me titull "NR", "Përshkrini i mallit ose shërbimeve", "Njësia e matjes", "Sasia", "Çmimi për njësi pa tvsh", "Vlefta pa tvsh", "Vlefta e tvsh", "Vlefta me tvsh", "Totali", të tabelarit të dokumenteve "Faturë Tatimore Shitje", me nr.663 datë 17.02.2017, 664 datë 20.02.2017 të shoqërisë "R.B General Servis" sh.p.k, si dhe me nr.02 datë 04.05.2016 të shoqërisë "Bellar Inert", si dhe nr.01 datë 03.05.2016 të shoqërisë "Deto" sh.p.k; janë shkruar nga i njëjti person krahasuar midis tyre.

4) Plotësimet e dorëshkuara (tekst dhe shifra), në rekuizitat me titull "Emri i blerësit", "Albteg Energy Elbasan", "Numëri i identifikimit të personit të tatueshëm (Nipt)", "L41914013H", të dokumenteve "Faturë Tatimore Shitje", me nr.17, datë 17.02.2017, nr.18, datë 21.02.2017, nr.19, datë 27.02.2017, nr.21, datë 28.02.2017 të shoqërisë "Pivot 04" sh.p.k, si dhe me nr.02, datë 23.06.2016, nr.01, datë 16.02.2017, nr.02, datë 28.02.2017, të shoqërisë "J.P.Y" sh.p.k, si dhe me nr.20, datë 17.02.2017, nr.22, datë 28.02.2017, të shoqërisë "Sili" sh.p.k, si dhe me nr.10, datë 23.06.2016 dhe nr.11, datë 23.07.2016, të shoqërisë "Deto" sh.p.k, si dhe me nr.04, datë 23.06.2016, nr.05, datë 25.07.2016, të shoqërisë "Bellar Inert" sh.p.k, si dhe me nr.01, datë 24.07.2016, të shoqërisë "SH.SH" sh.p.k; janë shkruar nga i njëjti person krahasuar midis tyre.

5) Plotësimet e dorëshkuara (tekst dhe shifra), në rekuizitat me titull "Emri i blerësit", "Albteg Energy Elbasan", "Numëri i identifikimit të personit të tatueshëm (Nipt)", "L41914013H", të dokumenteve "Faturë Tatimore Shitje", me nr.01, datë 30.04.2016, të shoqërisë "Bellar Inert" sh.p.k, si dhe me nr.661, datë 10.02.2017, janë shkruar nga i njëjti person krahasuar midis tyre.

6) Plotësimet e dorëshkuara (tekst dhe shifra), në rekuizitat me titull "Emri i blerësit", "Albteg Energy Elbasan", "Numëri i identifikimit të personit të tatueshëm (Nipt)", "L41914013H", të dokumenteve "Faturë Tatimore Shitje", me nr.20, datë 28.02.2017, të shoqërisë "Pivot 04" sh.p.k, si dhe nr.03, datë 28.02.2017, të shoqërisë "J.P.Y" sh.p.k, si dhe me nr.21, datë 27.02.2017 të shoqërisë "Sili" sh.p.k; janë shkruar nga i njëjti person krahasuar midis tyre.

4.13. Nga konkluzionet e aktit të ekspertimit grafik të mësipërm është tërësisht e provuar se faturat tatimore të lëshuara ndaj shoqërisë "Albtek Energy" sh.p.k, nga shoqëritë tregtare "Pivot 04" sh.p.k, "Sili" sh.p.k, "Bellar Intert" sh.p.k (Bio Blend Fruit) dhe J.P.Y sh.p.k, shoqëri të cilat kanë përfituar shuma monetere si pagesë për punime fiktive që i kanë transferuar më pas në shoqëritë "Sucralba" sh.p.k, "Wind Co" sh.p.k, si dhe të persona të tjerë të lidhur me të pandehurin Lefter Koka, megjithëse iu përkasin shoqërive të ndryshme, janë plotësuar në përmbajtjen e tyre nga të njëjtët persona, pavarësisht se nuk mundet të identifikohen personat konkretë që i kanë plotësuar. Kjo provë provon më tej faktin se veprimet e përpilimit të faturave tatimore fiktive, të kryerjes së pagesave, të transferimit të tyre nga shoqëritë "Albtek Energy" sh.p.k dhe "ITS" sh.p.k tek shoqëritë dhe personat e mësipërm, kanë qënë të organizuar nga të njëjtët persona për të katër këto shoqëri tregtare.

4.14. Nga veprimet e metejshme hetimore ka rezultuar se e pandehura Stela Gugallja është bashkëjetuese me të pandehurin Mirel Mërtiri, i cili është personi i cili ka mbajtur kontakte të vazhdueshme me të pandehurin Alqi Bllako në lidhje me ecurinë e procedurës së dhënies së konçensionit, si në fazën e përgatitjes së procedurës së konçensionit ashtu edhe në fazën e veprimtarisë së komisionit dhe të lidhjes së kontratës së konçensionit.

4.15. Nga veprimet e metejshme hetimore të kryera ka rezultuar se i pandehuri Mirel Mërtiri ka marrë përfitime materiale nga kontrata e konçensionit dhe ka të rregjistruara terheqje nga arka të shumave të ndryshme monetare nga shoqëria "Albtek Energy" sh.p.k që nuk janë pagesa punësimi apo shërbimi por marrje e shumave monetare nga fondet e shoqërisë. Po kështu, nga mesazhet e gjetura në posten elektronike të të pandehurit Klodian Zoto janë gjetur komunikime të tij me të pandehurin Mirel Mërtiri me poste elektronike, nga të cilat provohet se i pandehuri Mirel Mërtiri është zotëruesi dhe pronari faktik i shoqërisë konçensionare "Albtek Energy" sh.p.k, pavaresisht faktit se nga ana de jure ortak i vetëm i shoqërisë është e pandehura Stela Gugallja.

4.16. Nga veprimet hetimore të kryera ka rezultuar se i pandehuri Mirel Mërtiri ka pasur kompetenca vendimarrëse në aktivitetin e shoqërisë "Albtek Energy" sh.p.k pasi ai udhëzon të pandehurin Klodian Zoto dhe persona të tjerë lidhur me mënyrën se si do të veprojnë në raport me punët e shoqërisë, përcakton veprime që duhet të kryhen nga punonjësit e shoqërisë, në komunikime të ndryshme ai kërkon nga i pandehuri Klodian Zoto kryerjen e pagesave në favor të subjekteve të tjera, është person vendimarrës në aktivitetin e shoqërisë. Po kështu, nga palë të treta kontraktore të shoqërisë "Albtek Energy" sh.p.k i pandehuri Mirel Mërtiri njihet edhe si përfaqësues i shoqërisë "Albtek Energy" sh.p.k.

**V. Analiza ligjore e rrethanave dhe fakteve.**

5.1. Duke vlerësuar rezultatet e veprimeve hetimore të kryera lidhur me këtë procedim penal si dhe vlerën provuese të burimeve të provave, provohet fakti dhe krijohet bindja se në rastin konkret janë konsumuar elementët e veprave penale "Shpërdorimi i detyrës", "Korrupsioni aktiv i funksionarëve të lartë shtetërorë ose i të zgjedhurve vendorë", "Korrupsioni pasiv i funksionarëve të lartë shtetërorë ose i të zgjedhurve vendorë" dhe "Pastrimi i produkteve të veprës penale apo i veprimtarisë kriminale" të parashikuara nga nenet 248, 245, 260 dhe neni 287, gërmat (a) dhe (b) të Kodit Penal, e kryer në rrethanën cilësuese "në bashkëpunim" sipas nenit 287, paragrafi (2) i Kodit Penal.

5.2. Nga hetimet e kryera është provuar se në procedurën e dhënies së konçensionit dhe në lidhjen e kontratës me objekt "Ndërtimin dhe administrimin e impiantit të trajtimit të mbetjeve urbane të Qarkut Elbasan, për prodhimin e energjisë", nuk janë kryer të plota veprimet përgatitore për dhënien e konçensionit, në kundërshtim me nenin 16 të ligjit nr.125/2013, në kundërshtim me nenet 5, 6, 7, 8, 13, 14/1, 26 të V.K.M nr.575, datë 10.07.2013, kreun II, pika 2/c, të V.K.M nr.1, datë 10.01.2007.

5.3. Nga hetimet është provuar gjithashtu fakti se nuk është zbatuar procedura e rregullt ligjore lidhur me llojin e procedurës që është përdorur për dhënien e konçensionit, në kundërshtim me parashikimet e nenit 22 të ligjit nr.125/2013, në kundërshtim me dokumentet standarte të tenderit të zbatueshme për konçensionet, në kundërshtim edhe me sygjerimet e Ministrisë së Financave dhe Agjencisë së Prokurimit

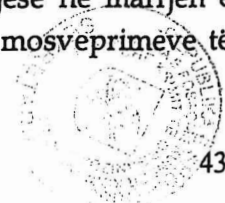


Publik. Në rastin konkret, në procedurën e ndjekur për dhënien e konçensionit dhe lidhjen e kontratës me shoqërinë "Albtek Energy" sh.p.k, është ndjekur procedura "me negociim, pa shpallje paraprake të njoftimit", të rregulluar nga neni 33 e vijues të ligjit nr.9643, datë 20.11.2006 "Për prokurimin publik", të ndryshuar. Procedura e ndjekur për dhënien e konçensionit "me negociim, pa shpallje paraprake të njoftimit", nuk është një nga procedurat e parashikuara në nenin 22 të ligjit nr.125/2013, ku parashikohet se për dhënien e konçensionit mundën të përdoren vetëm një nga tre procedurat: i) procedura e hapur; ii) procedura e kufizuar; ose iii) procedura me negociim, me shpallje paraprake të njoftimit të kontratës.

5.4. Veprimet dhe mosveprimet e mësipërme, të kryera në kundërshtim me ligjin dhe aktet nënligjore janë kryer nga anëtarët e komisionit për dhënien e konçensionit në bashkëpunim me të pandehurin Lefter Koka, në cilësinë e ish Ministrit të Mjedisit, në bashkëpunim me të pandehurin Alqi Billako në cilësinë e ish sekretarit të përgjithshëm të Ministrisë së Mjedisit. Veprimet dhe mosveprimet në kundërshtim me ligjin, përbëjnë mospërmbyshje të rregullt të detyrës, kanë dëmtuar interesat e ligjshme të shtetit, si dhe i kanë sjellë personit juridik "Albtek Energy" sh.p.k përfitime materiale të padrejta, pasi ka përfituar në kundërshtim me ligjin kontratën e konçensionit për ndërtimin e impiantit të trajtimit të mbetjeve urbane dhe prodhimin e energjisë. Ministri i Mjedisit në cilësinë e titullarit të autoritetit kontraktor, ka qënë personi përgjegjës për prokurimin e fondeve publike, ka qënë personi përgjegjës për organizimin dhe realizimin në përputhje me ligjin të procedurës së konçensionit.

5.5. Anëtarët e komisionit për dhënien e konçensionit kanë qënë personat përgjegjës sipas ligjit nr.125/2013, nga V.K.M nr.575, datë 10.07.2013 kryerjen e veprimeve të plota përgatitore për dhënien e konçensionit, për përgatitjen e studimit të plotë të fizibilitetit, për llogaritjen e vlerës së kontratës, për përgatitjen e dokumenteve të tenderit, si dhe për përcaktimin e procedurës të rregullt ligjore për dhënien e konçensionit, veprime të cilat janë kryer në kundërshtim me ligjin dhe aktet nënligjore. Këto veprime dhe mosveprime janë kryer në bashkëpunim me ish Ministrin e Mjedisit, i cili ka dhënë pëlqimin dhe konfirmimin e tij që para se të lidhej kontrata dhe që para se të shpallej fituesi i procedurës së konçensionit, shoqëria "Albtek Energy" sh.p.k, e cila ka qënë e paracaktuar si nga ish Ministri i Mjedisit ashtu edhe nga anëtarët e komisionit.

5.6. Ligji nr.125/2013, V.K.M nr.575, datë 10.07.2013 dhe urdhëri i Ministrit të Mjedisit nr.1933, datë 14.10.2014 për ngritjen e komisionit, kanë parashikuar detyrat dhe përgjegjësitë që ka "komisioni" për procedurën e dhënies së konçensionit, pa u parashikuar ndonjë ndarje detyrash apo përgjegjësish midis anëtarëve të komisionit, që të mund të lidhej me profesionin e tyre apo me organin në të cilin ata kanë qënë në marrëdhënie pune. Po kështu, referuar proces verbaleve të mbledhjeve të komisionit dhe dokumentacionit në tërësi të përgatitur nga ana e këtij komisioni, në asnjë moment nuk është pasqyruar ndarje të detyrave, të punëve apo të përgjegjësive midis anëtarëve. Për këto arsye, të gjithë anëtarët e komisionit për dhënien e konçensionit, që kanë marrë pjesë në marrjen e vendimeve të komisionit, janë përgjegjës për kryerjen e veprimeve apo mosveprimeve të tyre dhe të komisionit në kundërshtim me ligjin dhe aktet nënligjore.



*[Handwritten signature]*

5.7. Bazuar në aktet ligjore dhe nënligjore të zbarueshme, i pandehuri Alqi Bllako në cilësinë e ish sekretarit të përgjithshëm në Ministrinë e Mjedisit, nuk ka pasur një funksion pa asnjë përgjegjësi në procedurën e dhënies së konçensionit, por ka qënë funksionari më i lartë civil, që ka pasur përgjegjësi ligjore në lidhje me drejtimin dhe mbikëqyrjen e veprimtarisë së ministrisë, ka pasur përgjegjësi në lidhje me administrimin e rregullt të burimeve financiare të ministrisë dhe të fondeve të ministrisë, ka pasur përgjegjësi në lidhje me zbatimin, kontrollin, monitorimin dhe auditimin e brëndshëm të buxhetit të institucionit, si dhe njëkohësisht ka qënë "organi epror" i disa prej anëtarëve në komisionit për dhënien e konçensionit, të pandehurve Pëllumb Abeshi, Jonida Zeqo dhe Ledjana Karalliu.

5.8. Në ushtrim të detyrave dhe përgjegjësive të tij i pandehuri Alqi Bllako në cilësinë e sekretarit të përgjithshëm, jo pa qëllim, ka pasur rol aktiv në procedurën e dhënies së konçensionit nga momenti fillestar i kesaj procedure, ne trajtimin e kërkeses nr.2437 prot dt.04.07.2014 të Bashkise Elbasan, në ngritjen e komisionit të konçensionit, në veprimtarinë e mëtejshme të komisionit të konçensionit, deri në lidhjen e kontratës së konçensionit, duke miratuar dhe duke konfirmuar të gjitha komunikimet e komisionit dhe Ministrisë së Mjedisit me institucionet e tjera, duke ditur që procedura e zgjedhur nga komisioni ishte në kundërshtim me ligjin, duke ditur që lidhja e kontratës së konçensionit ka qënë e paracaktuar për tu lidhur me shoqërinë "Albtek Energy" sh.p.k

5.9. Pavarësisht faktit se i pandehuri Alqi Bllako nuk ka qënë personalisht anëtar i komisionit për dhënien e konçensionit, rezulton e provuar se ai ka qënë në rolin e bashkëpunëtorit në realizimin e kësaj procedure në kundërshtim me ligjin, duke koordinuar veprimet midis të pandehurve Mirel Mërtiri dhe Klodian Zoto dhe veprimeve të anëtarëve të komisionit për dhënien e konçensionit.

5.10. Në vlerësim të rrethanave të mësipërme rezulton se procedura e dhënies së konçensionit në këtë rast që në fillimin e saj është organizuar nga të pandehurit Mirel Mërtiri dhe Klodian Zoto, të interesuar për lidhjen e kontratës së konçensionit, të cilët kanë qënë në kontakt të vazhdueshëm me të pandehurin Alqi Bllako dhe të pandehurën Etleva Kondi e cila me pas është bërë edhe anetare e komisionit për dhënien e konçensionit. Personat e mësipërm kanë kordinuar veprimet e tyre me Bashkinë Elbasan, me Ministrinë e Mjedisit, si dhe anetarët e tjerë të komisionit për dhënien e konçensionit, veprime të cilat kanë sjellë si rezultat lidhjen e kontratës së konçensionit midis shoqërisë "Albtek Energy" sh.p.k dhe Ministrise se Mjedisit.

5.11. Veprimet dhe mosveprimet në kundërshtim me ligjin, përbëjnë mospërmbushje të rregullt të detyrës, kanë dëmtuar interesat e ligjshme të shtetit, si dhe i kanë sjellë personit juridik "Albtek Energy" sh.p.k përfitime materiale të padrejta, pasi ka përfituar në kundërshtim me ligjin kontratën e konçensionit për ndërtimin e impiantit të trajtimit të mbetjeve urbane dhe prodhimin e energjisë.

5.12. Nga veprimet hetimore të kryera dhe nga vlera provuese e provave të mbledhura provohet fakti dhe krijohet bindja se, gjatë fazës së zbatimit të kontratës së konçensionit me objekt "ndërtimin e impiantit të trajtimit të mbetjeve Elbasan dhe prodhimin e energjisë", shoqëritë tregtare "Albtek Energy" sh.p.k dhe "ITS" sh.p.k kanë pranuar fatura tatimore shitje nga shoqëritë tregtare "Pivot 04" sh.p.k, "Sili" sh.p.k, "Bio

Blend Fruit" sh.p.k (Bellar Inert sh.p.k) dhe "J.P.Y" sh.p.k, të lidhura me të pandehurin Lefter Koka, në vlerën totale prej 331,920,918 lekë, si dhe kanë kryer pagesa për shlyerjen e këtyre faturave në total në shumën 329,475,608 lekë, për punime që në të vërtetë nuk janë kryer nga këto shoqëri tregtare.

5.13. Gjatë hetimeve paraprake për këtë procedim penal janë mbledhur dhe janë siguruar provat e nevojshme që provojnë faktin se shumata monetare të përfituara nëpërmjet kryerjes së pagesave për punime fiktive nga shoqëritë "Pivot 04" sh.p.k, "Sili" sh.p.k, "Bio Blend Fruit" sh.p.k (Bellar Inert sh.p.k), "J.P.Y" sh.p.k, të cilat duke zbritur pagesat ndaj të tretëve janë në total në shumën 308,210,941 lekë, përbëjnë përfitime monetare të parregullta që i janë dhënë të pandehurit Lefter Koka, në cilësinë e ish Ministrit të Mjedisit, në këmbim të favorizimit të padrejtë të shoqërisë "Albtek Energy" sh.p.k në zhvillimin e procedurës së dhënies së konçensionit dhe në lidhjen e kontratës së konçensionit me objekt "Ndërtimin dhe administrimin e impiantit të trajtimit të mbetjeve urbane të Qarkut Elbasan, për prodhimin e energjisë".

5.14. E pandehura Stela Gugallja, në cilësinë e ortakut të vetëm dhe administratorit të shoqërisë "Albtek Energy" sh.p.k dhe i pandehuri Klodian Zoto, në cilësinë e ortakut të vetëm dhe administratorit të shoqërisë "Integrated Technology Services" sh.p.k, në bashkëpunim edhe me të pandehurin Mirel Mërtiri, në bashkëpunim me të pandehurin Lefter Koka, kanë përdorur skemën e mësipërme fiktive të kryerjes së pagesave, të realizuar nëpërmjet dy shoqërive tregtare respektive, për të mbuluar dhe për të fshehur natyrën e vërtetë të origjinës së paligjshme të shumave monetare, natyrën e vërtetë të transferimit dhe të zhvendosjes së tyre, të cilat në të vërtetë përbëjnë "përfitim të parregullt" si rrjedhim edhe produkt të veprës penale të korrupsionit.

5.15. Nga hetimet e kryera rezulton se shtetasi Mirel Mërtiri është zotëruesi faktik i shoqërisë "Albtek Energy" sh.p.k, personi i cili ka qene i angazhuar që në fazën e përgatitjes së procedurës së konçensionit dhe lidhjes së kontratës së konçensionit. Nga veprimet hetimore të kryera ka rezultuar se shtetasi Mirel Mërtiri ka pasur kompetenca vendimarrëse në aktivitetin e shoqërisë "Albtek Energy" sh.p.k pasi ai udhëzon të pandehurin Klodian Zoto dhe persona të tjerë lidhur me mënyrën se si do të veprojnë në raport me punët e shoqërisë, përcakton veprime që duhet të kryhen nga punonjësit e shoqërisë, në komunikime të ndryshme ai kërkon nga i pandehuri Klodian Zoto kryerjen e pagesave në favor të subjekteve të tjera, është person vendimarrës në aktivitetin e shoqërisë. Po kështu, nga palë të treta i pandehuri Mirel Mërtiri njihet edhe si përfaqësues i shoqërisë "Albtek Energy" sh.p.k

5.16. I pandehuri Lefter Koka, në cilësinë e ish Ministrit të Mjedisit, ka kërkuar, ka pranuar dhe ka marrë nga shoqëritë tregtare "Albtek Energy" sh.p.k dhe "Integrated Technology Servis" sh.p.k, që janë përfitueset e kontratës së konçensionit, përfitimet e parregullta monetare, në mënyrë të tërthortë, nëpërmjet krijimit të skemës fiktive për kryerjen e punimeve në shoqërinë konçensionare, duke përdorur katër shoqëritë tregtare të mësipërme të kontrolluara në mënyrë të tërthortë prej tij, të kontrolluara prej personave familjarë të tij, si dhe të kontrolluara prej subjekteve tregtare në zotërim të tij. Marrja e përfitimeve është realizuar nëpërmjet skemës fiktive të kryerjes së punimeve dhe të kryerjes së pagesave, për të mbuluar dhe për të fshehur natyrën e vërtetë të origjinës së paligjshme

The bottom of the page features a handwritten signature in black ink on the right side. Below the signature and to the left are several official stamps. One is a circular blue stamp with the text "PROKURORIA E SHQIPËRISE" and "KRYESIA E PROKURORIT". Another is a rectangular blue stamp with the text "REPUBLICA E SHQIPËRISE" and "KRYESIA E PROKURORIT". There are also some fainter, less legible stamps.

të shumave monetare, natyrën e vërtetë të transferimit dhe të zhvendosjes së tyre, të cilat në të vërtetë përbëjnë "përfitim të parregullt" si rrjedhim edhe produkt të veprës penale të korrupsionit.

5.17. Skema fiktive për kryerjen e punimeve në shoqërinë konçensionare, duke përdorur katër shoqëritë e tjera tregtare të kontrolluara në mënyrë të tërthortë nga i pandehuri Lefter Koka, që ka pasur si qëllim transferimin dhe zhvendosjen e shumave monetare nga dhënësit e përfitimit të parregullt të marrësi i tyre, është planifikuar, është krijuar dhe ka funksionuar me dëshirën dhe vullnetin e plotë të të pandehurve Lefter Koka, Mirel Mërtiri, Stela Gugallja dhe Klodian Zoto, në bashkëpunim me njëri tjetrin, si dhe njëkohësisht duke përdorur edhe persona të tjerë, individët dhe shoqëritë tregtare të përmëndura më sipër.

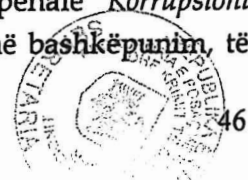
5.18. Bazuar në argumentet e mësipërme, provohet fakti dhe krijohet bindja se i pandehuri Lefter Koka ka konsumuar veprat penale "Shpërdorimi i detyrës" kryer në bashkëpunim, "Korrupsioni pasiv i funksionarëve të lartë shtetërorë ose i të zgjedhurve vendore" të parashikuar nga nenet 248 e 25 dhe 260 të Kodit Penal, si dhe "Pastrimi i produkteve të veprës penale apo i veprimtarisë kriminale" të parashikuara nga neni 287, gërmat (a) dhe (b) të Kodit Penal, e kryer në rrethanën cilësuese "në bashkëpunim" sipas nenit 287, paragrafi (2) i Kodit Penal.

5.19. Po kështu, bazuar në argumentet e mësipërme provohet fakti dhe krijohet bindja se të pandehurit Mirel Mërtiri, Stela Gugallja dhe Klodian Zoto kanë konsumuar veprat penale "Korrupsioni aktiv i funksionarëve të lartë shtetërorë ose i të zgjedhurve vendore", kryer në bashkëpunim, të parashikuar nga nenet 245 dhe 25 të Kodit Penal, si dhe "Pastrimi i produkteve të veprës penale apo i veprimtarisë kriminale" të parashikuara nga neni 287, gërmat (a) dhe (b) të Kodit Penal, e kryer në rrethanën cilësuese "në bashkëpunim" sipas nenit 287, paragrafi (2) i Kodit Penal.

5.20. Nga tërësia e akteve të këtij proçedimi penal, provohet fakti dhe krijohet bindja se i pandehuri Alqi Bllako në cilësinë e sekretarit të përgjithshëm të Ministrisë së Mjedisit, në bashkëpunim me të pandehurit Pëllumb Abeshi, Etleva Kondi, Jonida Zeqo, Bardhul Çabiri, Serafin Papa në cilësinë e anëtarëve të komisionit të dhënies së konçensionit si dhe në bashkëpunim me të pandehurin Lefter Koka në cilësinë e Ministrit të Mjedisit, kanë konsumuar të gjithë elementët e figurës së veprës penale "Shpërdorimi i detyrës", të kryer në bashkëpunim, të parashikuar nga nenet 248 dhe 25 të Kodit Penal.

5.21. E pandehura Stela Gugallja i ka kryer veprimet e saj në cilësinë e ortakut dhe administratorit të shoqërisë "Albtek Energy" sh.p.k ndërsa i pandehuri Klodian Zoto i ka kryer veprimet e tij në cilësinë e ortakut dhe administratorit të shoqërisë "Integrated Technology Services" sh.p.k. Në ligjin nr.9754, datë 14.06.2007 "Për përgjegjësinë penale të personave juridikë", në nenin 3 të tij është parashikuar që, personi juridik ka përgjegjësi për vepra penale të kryera në emër ose në dobi të tij, nga organet dhe përfaqësuesit e tij.

5.22. Si rrjedhim, edhe personat juridik "Albtek Energy" sh.p.k dhe "Integrated Technology Services" sh.p.k, për shkak të veprimeve të kryera nga ortakët dhe përfaqësuesit e tyre ligjorë, ngarkohen me përgjegjësi penale për veprat penale "Korrupsioni aktiv i funksionarëve të lartë shtetërorë ose i të zgjedhurve vendore", kryer në bashkëpunim, të



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parashikuar nga nenet 245 dhe 25 të Kodit Penal, si dhe "Pastrimi i produkteve të veprës penale apo i veprimtarisë kriminale" të parashikuara nga neni 287, gërmat (a) dhe (b) të Kodit Penal, e kryer në rrethanën cilësuese "në bashkëpunim" sipas nenit 287, paragrafi (2) i Kodit Penal.

5.23. Me vendim të prokurorit është vendosur ndarja e çështjes penale dhe veçimi i akteve në lidhje me disa pretendime të kallëzuesve në këtë proçedim penal, si dhe në lidhje me disa momente të tjera të hetimeve, për të cilat është e nevojshme që të kryhen veprime të tjera hetimore. Konkretisht, nga aktet e këtij proçedim penal janë veçuar aktet dhe janë rregjistruar proçedimet penale si më poshtë:

*Së pari*, ndarjen dhe veçimin e akteve duke u rregjistruar proçedimi penal me vete, me nr.277/1, viti 2022, për veprën penale "Shperdorimi i detyres" të parashikuar nga neni 248 i Kodit Penal, në ngarkim të personave nën hetim Ledjana Bojaxhi (Karalliu) dhe Zamir Stefani, apo bashkëpunëtorë të tjerë të mundshëm në kryerjen e kësaj vepre penale.

Objekt i këtij proçedimi të ndarë janë edhe pretendimet e kallëzuesve të lidhura me proçedurën e kalimit për miratim në Këshillin e Ministrave të projekt vendimit të propozuar nga Ministria e Mjedisit, mbi bazën e të cilit është miratuar me pas V.K.M nr.907, date 17.12.2014 qe ka miratuar sigurimin e financimit të kontratës së konçensionit, pretendimet se funksionarët e Ministrisë së Industrisë dhe Energjisë apo të institucioneve të tjera, në kundërshtim me ligjin kane kthyer përgjigje pozitive ndaj Ministrisë së Mjedisit lidhur me zbatimin e proçedurës negociim pa shpallje, pretendimet se ka pasur mungesë kontrolli në zbatimin e kontratës konçensionare, pretendimet se eshte dhënë miratimi për prodhimin e energjisë për shoqërinë "Albtek Energy" sh.p.k me vendimin nr.792, datë 09.11.2016 për një afat prej 25 vjet në kundërshtim me ligjin.

*Së dyti*, ndarjen dhe veçimin e akteve ne ngarkim të personave nen hetim Arber Denizi, Silvester Driza, Agim Seferi, Juri Ymeraj, Skerdi Bello, Miklovan Xhafa, Ardi Xhaferi, si dhe shoqerite tregtare "Bio Blend Fruit" sh.p.k, "Pivot 04" sh.p.k, "Sili" sh.p.k, "Deto" sh.p.k, "J.P.Y" sh.p.k, "R.B.-General Servis" sh.p.k, "SH.SH" sh.p.k dhe "TGV&T-2014" sh.p.k, apo persona te tjere bashkëpunëtorë të mundshëm të tyre, duke u rregjistruar si proçedim penal me vete, te numërtuar me nr.277/2 viti 2022, për veprën penale "Pastrimi i produkteve të veprës penale apo i veprimtarisë kriminale" të parashikuar nga neni 287, gërmat (a) dhe (b) të Kodit Penal, e kryer në rrethanën cilësuese "në bashkëpunim" sipas nenit 287, paragrafi (2) i Kodit Penal.

*Së treti*, ndarjen dhe veçimin e akteve që lidhen me pretendimet se nga shoqëritë tregtare "Albtek Energy" sh.p.k dhe "Integrated Technology Services" sh.p.k, në bashkëpunim me subjekte të tjera tregtare, kanë kryer fshehje të të ardhurave dhe shmangie nga taksat dhe tatimet, duke mos kryer deklarime të sakta para organeve tatimore, si dhe duke lëshuar dhe pranuar fatura tatimore fiktive për punime që nuk janë kryer, duke u rregjistruar si proçedim penal më vete, të numërtuar me nr.277/3 viti 2022, për veprat penale "Fshehja e të ardhurave" dhe "Mospagimi i taksave dhe tatimeve", të parashikuara nga nenet 180 dhe 181 të Kodit Penal.

*Së katërti*, ndarjen dhe veçimin e akteve që lidhen me zhvillimin e proçedures se prokurimit me objekt "Mbyllja e vënddepozitimit ekzistues të mbetjeve të ngurta EKO-Park, Durrës", me fond limit 1.684.288.721 lekë, si dhe me fazen e ekzekutimit te kesaj



kontrate dhe transaksionet e mevonshme qe jane kryer, duke u rregjistruar si proçedim penal me vete, me nr.277/4, viti 2022, për veprat penale "Shperdorini i detyres", "Korrupsioni aktiv i personave qe ushtrojne funksione publike" dhe "Korrupsioni pasiv i personave qe ushtrojne funksione publike", te parashikuara nga nenet 248, 244 dhe 259 të Kodi Penal.

Për të provuar akuzat e mësipërme në ngarkim të të pandehurve të mësipërm, do i kërkojme Gjykatës që të shqyrtojë këto prova;

- Pyetjen në cilësinë e dëshmitarëve të shtetasve emrat e të cilëve ndodhen bashkëngjitur kërkesës.

Gjithashtu i kërkojmë Gjykatës që të shqyrtojë dhe të administrojë edhe këto prova të tjera shkresore;

- Kallëzim penal nr.77 prot dt.20.10.2020 i subjektit politik Partia Demokratike e Shqipërisë, si dhe kallëzimet shtesë të rregjistruar me nr.171 prot dt.07.03.2022, nr.177 prot dt.08.03.2022, nr.165 prot dt.03.03.2022, nr.214 prot dt.23.03.2022, si dhe dokumentacioni bashkëngjitur;
- Kallëzim penal nr.327 prot dt.30.03.2021 i subjektit politik Lëvizja Socialiste për Integrim, bashkëngjitur 1 (një) USB me pamje filmike, si dhe kallëzimet shtesë të rregjistruar me nr.1046/2 prot dt.17.12.2021, nr.253/1 prot dt.19.07.2022, si dhe dokumentacioni bashkëngjitur;
- Proçes verbal për këqyrjen e pamjeve filmike datë 26.11.2021;
- Proçes verbal për marrjen e dokumenteve nga proçedime të tjera datë 25.10.2022, si dhe dokumentacioni bashkëngjitur;
- Shkresë nr.1257 prot dt.28.03.2022 e Kuvendit të Shqipërisë, si dhe dokumentacioni bashkëngjitur;
- Shkresë nr.7078/1 prot dt.13.11.2020 e Ministrisë së Turizmit dhe Mjedisit, si dhe dokumentacioni bashkëngjitur, kopje e njësuar e dokumentacionit lidhur me zhvillimin e proçedurës së dhënies së konçensionit për impiantin Elbasan;
- Proçes verbal për këqyrjen dhe marrjen e dokumenteve datë 18.05.2021, në Ministrinë e Mjedisit, si dhe dokumentacioni bashkëngjitur;
- Proçes verbal për këqyrjen e dokumenteve në Ministrinë e Turizmit dhe Mjedisit datë 26.10.2021 dhe datë 28.07.2022;
- Shkresë nr.1207/2 prot dt.12.02.2021 dhe nr.1209/3 prot dt.23.02.2021 të Agjensisë së Prokurimit Publik, si dhe dokumentacioni bashkëngjitur;
- Shkresë nr.1366/1 prot dt.23.03.2022 e Bashkisë Elbasan, si dhe dokumentacioni bashkëngjitur;
- Shkresë nr.71 prot dt.11.02.2022 e Këshillit të Ministrave si dhe dokumentacioni bashkëngjitur;
- Shkresë nr.2656/1 prot dt.19.02.2021 e Ministrisë së **Financave**, si dhe dokumentacioni bashkëngjitur;







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- Shkresë nr.18395/1 prot dt.27.10.2021 e Ministrisë së Financave, si dhe dokumentacioni bashkëngjitur;
  - Shkresë nr.638/1 prot dt.15.02.2021 e Agjencisë Kombëtare të Mjedisit, si dhe dokumentacioni bashkëngjitur;
  - Shkresë nr.854 prot dt.04.05.2021 e Drejtorisë së Përgjithshme të Doganave, si dhe dokumentacioni bashkëngjitur;
  - Shkresë nr.587/1 prot dt.18.02.2021 e Agjencisë së Zhvillimit të Territorit, si dhe dokumentacioni bashkëngjitur;
  - Shkresë nr.8556/1 prot dt.06.12.2021 e Ministrisë së Turizmit dhe Mjedisit, si dhe dokumentacioni bashkëngjitur;
  - Proçes verbal për këqyrjen dhe marrjen e dokumenteve në Ministrinë e Infrastrukturës dhe Energjisë, si dhe dokumentacioni bashkëngjitur;
  - Shkresat me nr.20769/1 prot dt.06.11.2020, nr.6540/1 prot dt.17.05.2021, nr.6557/1 prot dt.17.05.2021, nr.6614/1 prot dt.17.05.2021, nr.6539/1 prot dt.17.05.2021, nr.6511/1 prot dt.17.05.2021, nr.6536/1 prot dt.17.05.2021, nr.6538/1 prot dt.17.05.2021, nr.6537/1 prot dt.07.06.2021, nr.6615/1 prot dt.17.05.2021, nr.6613/1 prot dt.17.05.2021, nr.6614/1 prot dt.17.06.2021, nr.18238/1 prot dt.21.10.2021, nr.3363/1 prot dt.09.03.2022 të Drejtorisë së Përgjithshme të Tatimeve, si dhe dokumentacioni bashkëngjitur këtyre shkresave;
  - Proçesverbalet për këqyrjen dhe analizimin e librave të blerjes dhe të shitjes si dhe të llogarive bankare, të datave 01.12.2021, 18.10.2021, 18.11.2021, 17.11.2021, si dhe dokumentacioni bashkëngjitur;
  - Proçes verbalet për këqyrjen e të dhënave datë 06.12.2021, 22.11.2021, 01.12.2021, si dhe dokumentacioni bashkëngjitur;
  - Proçesverbalet për këqyrjen dhe analizimin e librave të blerjes dhe të shitjes si dhe të llogarive bankare, të datave 28.03.2022, 25.03.2022, 18.11.2021, si dhe dokumentacioni bashkëngjitur;
  - Shkresë nr.2887/1 prot dt.15.02.2022 të Drejtorisë së Përgjithshme të Tatimeve, si dhe dokumentacioni bashkëngjitur;
  - Proçes verbalet për këqyrjen dhe marrjen e të dhënave të datës 08.09.2021, 23.11.2021, si dhe dokumentacioni bashkëngjitur;
  - Shkresat drejtuar bankave të nivelit të dytë, përgjigjet e kthyer nga bankat, si dhe dokumentacioni bashkëngjitur;
  - Proçes verbal për sekuestrimin e dokumenteve datë 03.11.2021, 10.11.2021, 29.10.2021, të sekuestruara në shoqërinë "Albtek Energy" sh.p.k, si dhe dokumentacioni i sekuestruar;
  - Proçes verbal për sekuestrimin e dokumenteve datë 03.03.2021, të sekuestruara në Ministrinë e Turizmit dhe Mjedisit, si dhe dokumentacioni bashkëngjitur;

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- Proçes verbal për sekuestrimin e dokumenteve datë 08.10.2021, datë 13.10.2021, datë 15.10.2021 të sekuestruara në shoqërinë "Albtek Energy" sh.p.k, si dhe dokumentacioni i sekuestruar, 25 fatura tatimore shitje;
- Proçes verbal për marrjen e dokumenteve nga proçedime të tjera datë 10.02.2022, si dhe dokumentacioni bashkëngjitur 10 fatura tatimore shitje, si dhe situacionet bashkëngjitur;
- Proçes verbal për sekuestrimin e dokumenteve datë 06.10.2021 të sekuestruara në shoqërinë "Sucralba" sh.p.k, si dhe dokumentacioni i sekuestruar, 88 fatura tatimore shitje;
- Proçes verbal për sekuestrimin e dokumenteve datë 11.02.2022, sekuestruar në Bankën Credins, si dhe dokumentacioni i sekuestruar;
- Aket e ekspertimit grafik shkrimi dhe nënshkrimi nr.12335, datë 10.12.2021, nr.4394, datë 20.04.2022 dhe nr.6428, datë 20.05.2022 të Institutit të Policisë Shkencore;
- Proçes verbal për këqyrjen dhe marrjen e dokumenteve datë 19.11.2021, në zyrën e noteres M.Lama, si dhe aktet noteriale të administruara;
- Proçes verbal për këqyrjen dhe marrjen e dokumenteve datë 19.11.2021, në zyrën e noteres R.Jakova, si dhe aktet noteriale të administruara;
- Shkresat noteriale të datës 11.03.2022, 10.03.2022, 11.03.2022, 16.03.2022, si dhe dokumentacioni bashkëngjitur;
- Proçes verbal për këqyrjen dhe marrjen e dokumenteve datë 21.02.2022, si dhe dokumentacioni bashkëngjitur;
- Proçes verbal për sekuestrimin e dokumenteve datë 28.05.2022, si dhe dokumentacioni i sekuestruar;
- Proçes verbal për sekuestrimin e sendeve datë 19.11.2021, si dhe sendi i sekuestruar;
- Akt ekspertimi teknik kompjuterik nr.18, datë 23.11.2021 i Sektorit të Ekspertizës;
- Proçes verbal për këqyrjen dhe analizimin e të dhënave të përfituara nga akti i ekspertimit, i datës 04.12.2021;
- Proçes verbalet për kontrollin e personave, proçes verbalet për kontrollin e banesave dhe proçesverbalet për kontrollin e vëndeve të datës 14.12.2021;
- Proçes verbalet për sekuestrimin e sendeve të datës 14.12.2021, si dhe sendet e sekuestruara;
- Aktet e ekspertimit teknike kompjuterike nr.101 datë 06.05.2022, nr.72 datë 18.03.2022 , nr.93 datë 21.04.2022, nr.65 datë 03.03.2022, nr.147 datë 01.07.2022, nr.133 datë 08.06.2022, nr.66 datë 03.03.2022, nr.95 datë 22.04.2022, nr.107 datë 13.05.2022, nr.109 datë 13.05.2022, të Sektorit të Ekspertizës;
- Proçes verbalet për këqyrjen dhe analizimin e të dhënave të përfituara nga aktet e ekspertimit teknike kompjuterike të datave 06.11.2022, 07.11.2022, 31.10.2022,



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03.11.2022, 01.11.2022, 21.10.2022, 14.10.2022, 07.11.2022, 07.11.2022, 11.11.2022, si dhe dokumentacioni bashkëngjitur;

- Akt ekspertimi kontabël;
- Proçes verbal për këqyrjen dhe analizimin e të dhënave nga sistemi Tims datë 01.12.2021;
- Shkresë nr.1640/1 prot dt.03.03.2021, nr.7240/1 prot dt.12.10.2021 të Ministrisë së Infrastrukturës dhe Energjisë, si dhe dokumentacioni bashkëngjitur;
- Shkresë nr.7164/1 prot dt.15.10.2021 e Ministrisë së Turizmit dhe Mjedisit, si dhe dokumentacioni bashkëngjitur;
- Shkresë nr.2956/1 prot dt.19.11.2021 e Kuvendit të Shqipërisë, si dhe dokumentacioni bashkëngjitur
- Shkresat nr.1224/1 prot dt.19.11.2021 dhe nr.1225/1 prot dt.19.11.2021 të Hekurudhës Shqiptare sh.a, si dhe dokumentacioni bashkëngjitur;
- Shkresë nr.6387/1 prot dt.02.12.2021 e kompanisë One Communication sh.a;
- Shkresë e datës 05.11.2021 e shoqërisë BNT Electronics, si dhe dokumentacioni bashkëngjitur;
- Shkresë nr.2465 prot dt.19.11.2021 e shoqërisë "A.E.Distribution" sh.p.k, si dhe dokumentacioni bashkëngjitur;
- Shkresat nr.9074/1 prot dt.21.10.2021 e Drejtorisë së Përgjithshme të Tatimeve si dhe dokumentacioni bashkëngjitur;
- Shkresat nr.11177/1 prot dt.20.10.2021, nr.11898/1 prot dt.03.11.2021, nr.11176/1 prot dt.28.10.2021 të DRT Durrës, si dhe dokumentacioni bashkëngjitur;
- Shkresë nr.21489/3 prot dt.25.10.2021 e D.P.Sh.T.Rr Tiranë, si dhe dokumentacioni bashkëngjitur;
- Memorie e rregjistruar në Prokurorinë e Posaçme me nr.7222 prot dt.23.10.2020, nga shtetasja Stela Gugallja, si dhe shkresë nr.589 prot dt.09.11.2020 e Gjykatës së Rrethit Gjyqësor Elbasan, si dhe dokumentacioni bashkëngjitur;
- Vendim për caktimin e përkthyesit datë 03.11.2022, kopje e akteve në gjuhë të huaj, të nxjerra nga këqyrjet kompjuterike, si përkthimi i tyre në gjuhën shqipe;
- Akt ekspertimi vlerësues të kryer nga ekspertja vlerësuese, si dhe dokumentacioni bashkëngjitur;
- Proçes verbal për sekuestrimin e dokumenteve datë 14.12.2021, në zyrën e shoqërisë ITS sh.p.k, si dhe dokumentacioni i sekuestruar;
- Proçes verbal për sekuestrimin e dokumenteve datë 25.10.2021, në shoqërinë "Albtek Energy" sh.p.k, si dhe dokumentacioni bashkëngjitur;
- Proçes verbalet për sekuestrimin e dokumenteve datë 25.10.2021 (Pivot 04 sh.p.k), datë 19.10.2021 (Sili sh.p.k), datë 06.10.2021 (Bio Blend Fruit sh.p.k), datë 02.11.2021 (Deto sh.p.k), datë 08.11.2021 (J.P.Y sh.p.k), datë 05.10.2021 (Sh.Sh sh.p.k), si dhe dokumentacioni i sekuestruar;



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- Shkresë nr.267/1 prot dt.17.02.2022 e Agjensia Kkombëtare e Ujësjiellës Kanalizimeve dhe Infrastrukturës së Mbetjeve, si dhe dokumentacioni bashkëngjitur;
- Shkresat nr.2143/1 prot dt.15.02.2022, nr.3362/1 prot dt.09.03.2022, nr.2195/1 prot dt.23.02.2022 të Drejtorisë së Përgjithshme të Tatimeve, si dhe dokumentacioni bashkëngjitur;
- Shkresë nr.185/1 prot dt.31.03.2022 e shoqërisë Digicom, proçes verbal për këqyrjen e të dhënave datë 31.10.2022;
- Shkresat nr.64/1 prot, nr.65/1 prot, nr.59/1 prot, të kompanisë Nisatel, si dhe dokumentacioni bashkëlidhur;
- Proçes verbalet për transkriptimin e bisedave dhe komunikimeve telefonike, së bashku me aktet për autorizimin e përgjimeve;
- Proçes verbal për këqyrjen e të dhënave nga sistemi tatimor C@TS të dative 20.01.2022, 26.01.2022, 03.02.2022, si dhe dokumentacioni bashkëngjitur;
- Proçes verbalet për këqyrjen e të dhënave nga sistemi Tims të datës 04.11.2022, si dhe dokumentacioni bashkëngjitur;
- Aktet për kryerjen e hetimit pasuror për shoqëritë tregtare "Pivot 04" sh.p.k etj, si dhe shtetasit Arbër Denizi etj, si dhe përgjigjet e administruara;
- Aktet për kryerjen e hetimit pasuror të pandehurin Lefter Koka etj, shoëritë tregtare në zotërim të tyre, si dhe përgjigjet e administruara;
- Vendim nr.484 akti datë 13.12.2021 i Gjykatës së Posaçme të Shkallës së Parë për vendosjen e masës së sekuestros preventive, si dhe aktet që lidhen me ekzekutimin e masës së sekuestros;
- Vendim nr.130 akti datë 28.03.2022 i Gjykatës së Posaçme të Shkallës së Parë për vendosjen e masës së sekuestros preventive, si dhe aktet që lidhen me ekzekutimin e masës së sekuestros, dokumentacioni shtesë i administruar;
- Aktet për caktimin e masave të sigurimit personale, aktet e ekzekutimit të tyre, si dhe vendimi për zgjatjen e afatit të paraburgimit;
- Aktet e tjera shkresore të ndodhura dhe bashkëngjitura në fashikullin hetimor.

Mbështetur nga sa më sipër, në bazë të nenit 331 të K.Pr.Penale;

**KËRKOJMË :**

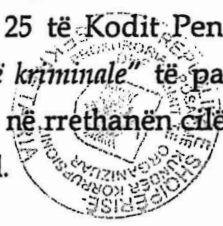
Dërgimin në gjyq të çështjes penale nr.277, datë 13.11.2020, në ngarkim të të pandehurve:

1. Lefter Koka, i akuzuar për veprat penale "Shpërdorimi i detyrës", e kryer në bashkëpunim, "Korrupsioni pasiv i funksionarëve të lartë shtetërorë ose i të zgjedhurve vendorë" të parashikuara nga nenet 248 e 25 dhe 260 të Kodit Penal, si dhe



*"Pastrimi i produkteve të veprës penale apo i veprimtarisë kriminale"* të parashikuar nga neni 287, gërmat (a) dhe (b) të Kodit Penal, e kryer në rrethanën cilësuese *"në bashkëpunim"* sipas nenit 287, paragrafi (2) i Kodit Penal.

2. Alqi Billako, i akuzuar për veprën penale *"Shpërdorimi i detyrës"*, të kryer në bashkëpunim, të parashikuara nga nenet 248 dhe 25 të Kodit Penal.
3. Pëllumb Abeshi, i akuzuar për veprën penale *"Shpërdorimi i detyrës"*, të kryer në bashkëpunim, të parashikuara nga nenet 248 dhe 25 të Kodit Penal.
4. Bardhul Çabiri, i akuzuar për veprën penale *"Shpërdorimi i detyrës"*, të kryer në bashkëpunim, të parashikuara nga nenet 248 dhe 25 të Kodit Penal.
5. Serafin Papa, i akuzuar për veprën penale *"Shpërdorimi i detyrës"*, të kryer në bashkëpunim, të parashikuara nga nenet 248 dhe 25 të Kodit Penal.
6. Etleva Kondi, e akuzuar për veprën penale *"Shpërdorimi i detyrës"*, të kryer në bashkëpunim, të parashikuara nga nenet 248 dhe 25 të Kodit Penal.
7. Jonida Zeqo, e akuzuar për veprën penale *"Shpërdorimi i detyrës"*, të kryer në bashkëpunim, të parashikuara nga nenet 248 dhe 25 të Kodit Penal.
8. Mirel Mërtiri, i akuzuar për veprat penale *"Korrupsioni aktiv i funksionarëve të lartë shtetërorë ose i të zgjedhurve vendorë"*, kryer në bashkëpunim, të parashikuar nga nenet 245 dhe 25 të Kodit Penal, si dhe *"Pastrimi i produkteve të veprës penale apo i veprimtarisë kriminale"* të parashikuar nga neni 287, gërmat (a) dhe (b) të Kodit Penal, e kryer në rrethanën cilësuese *"në bashkëpunim"* sipas nenit 287, paragrafi (2) i Kodit Penal.
9. Stela Gugallja, e akuzuar për veprat penale *"Korrupsioni aktiv i funksionarëve të lartë shtetërorë ose i të zgjedhurve vendorë"*, kryer në bashkëpunim, të parashikuar nga nenet 245 dhe 25 të Kodit Penal, si dhe *"Pastrimi i produkteve të veprës penale apo i veprimtarisë kriminale"* të parashikuar nga neni 287, gërmat (a) dhe (b) të Kodit Penal, e kryer në rrethanën cilësuese *"në bashkëpunim"* sipas nenit 287, paragrafi (2) i Kodit Penal.
10. Klodian Zoto, i akuzuar për veprat penale *"Korrupsioni aktiv i funksionarëve të lartë shtetërorë ose i të zgjedhurve vendorë"*, kryer në bashkëpunim, të parashikuar nga nenet 245 dhe 25 të Kodit Penal, si dhe *"Pastrimi i produkteve të veprës penale apo i veprimtarisë kriminale"* të parashikuar nga neni 287, gërmat (a) dhe (b) të Kodit Penal, e kryer në rrethanën cilësuese *"në bashkëpunim"* sipas nenit 287, paragrafi (2) i Kodit Penal.
11. Shoqëria tregtare *"Albtek Energy"* sh.p.k, e akuzuar për veprat penale *"Korrupsioni aktiv i funksionarëve të lartë shtetërorë ose i të zgjedhurve vendorë"*, kryer në bashkëpunim, të parashikuar nga nenet 245 dhe 25 të Kodit Penal, si dhe *"Pastrimi i produkteve të veprës penale apo i veprimtarisë kriminale"* të parashikuar nga neni 287, gërmat (a) dhe (b) të Kodit Penal, e kryer në rrethanën cilësuese *"në bashkëpunim"* sipas nenit 287, paragrafi (2) i Kodit Penal.



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12. "Integrated Technology Services" sh.p.k, e akuzuar për veprat penale "Korrupsioni aktiv i funksionarëve të lartë shtetërorë ose i të zgjedhurve vendorë", kryer në bashkëpunim, të parashikuar nga nenet 245 dhe 25 të Kodit Penal, si dhe "Pastrimi i produkteve të veprës penale apo i veprimtarisë kriminale" të parashikuar nga neni 287, gërmat (a) dhe (b) të Kodit Penal, e kryer në rrethanën cilësuese "në bashkëpunim" sipas nenit 287, paragrafi (2) i Kodit Penal.

Në Tiranë, më date 05. 12. 2022.

**PROKURORËT**

**Ened Nakuçi**

**Klodjan Braho**

