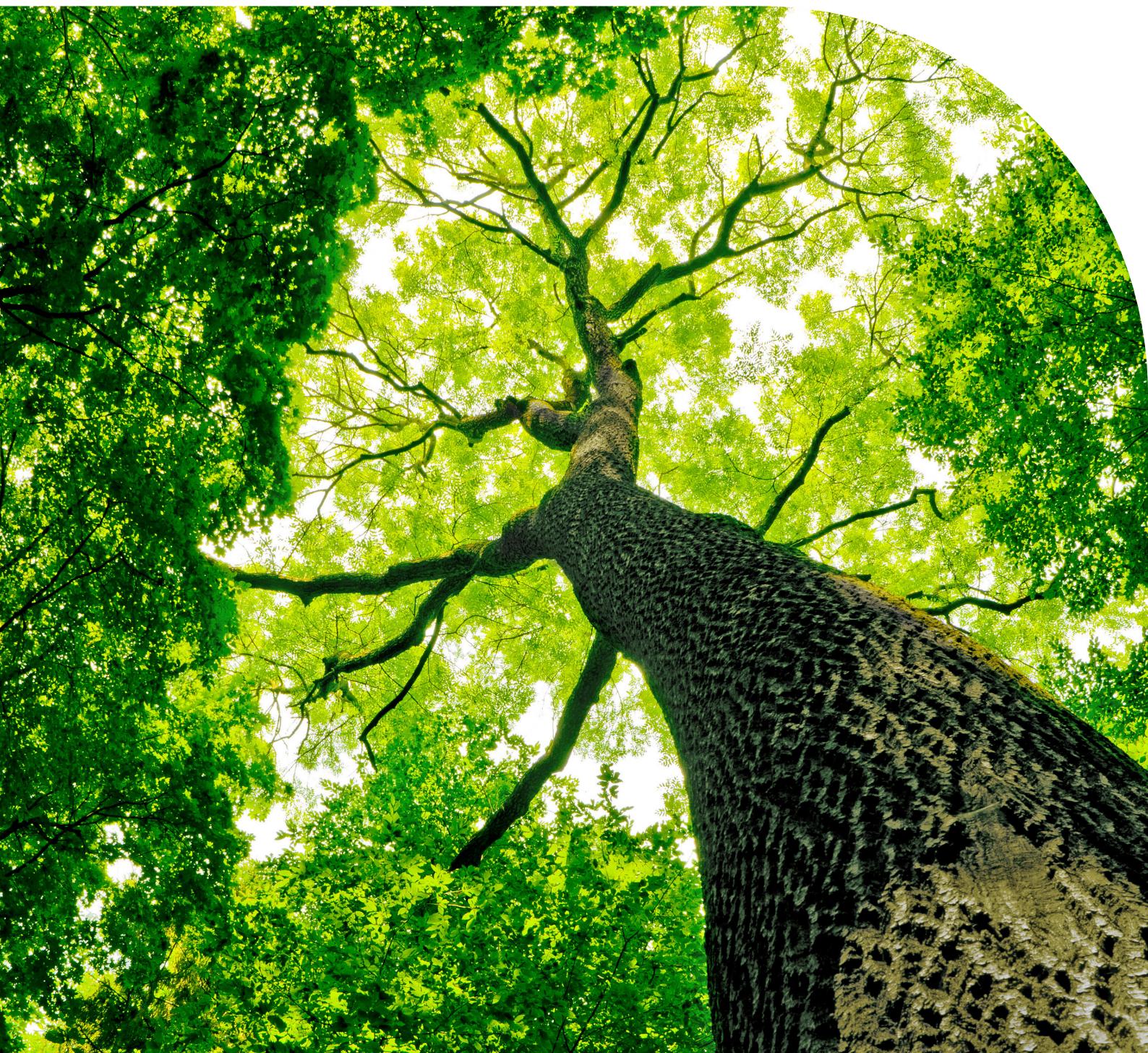




Grant Thornton

# Grant Thornton Türkiye

*Go Beyond*



# Grant Thornton

## Grant Thornton Türkiye

Grant Thornton Türkiye was founded in 1986 and provides a comprehensive range audit, tax, accounting and advisory services with about 350 professional staff, operating in Istanbul, Ankara, Izmir and Bursa. We cherish our guiding principles which are respect, integrity, professional excellence and leadership.

Our services are driven by the added value we provide to our clients, the close cooperation among our professional staff and the value created through team work. We have a wide range of clients operating in different sectors.



4  
Local Offices



350  
Employees



28  
Partners



*“The relations we establish with our clients are long term. Our vast experience of years guides us when we serve our clients.”*

Office Locations	Our Services	Large International Client Base
<ul style="list-style-type: none"><li>• İstanbul</li><li>• Ankara</li><li>• İzmir</li><li>• Bursa</li></ul>	<ul style="list-style-type: none"><li>• External Audit</li><li>• Tax</li><li>• Accounting and Financial</li><li>• Reporting</li><li>• Advisory</li><li>• Customs and Foreign Trade</li><li>• Turquality Advisory</li><li>• Corporate Sustainability, Reporting and Assurance</li></ul>	<ul style="list-style-type: none"><li>• More than 50% of our clients are international businesses. We have extensive experience in servicing foreign clients in Country.</li></ul>

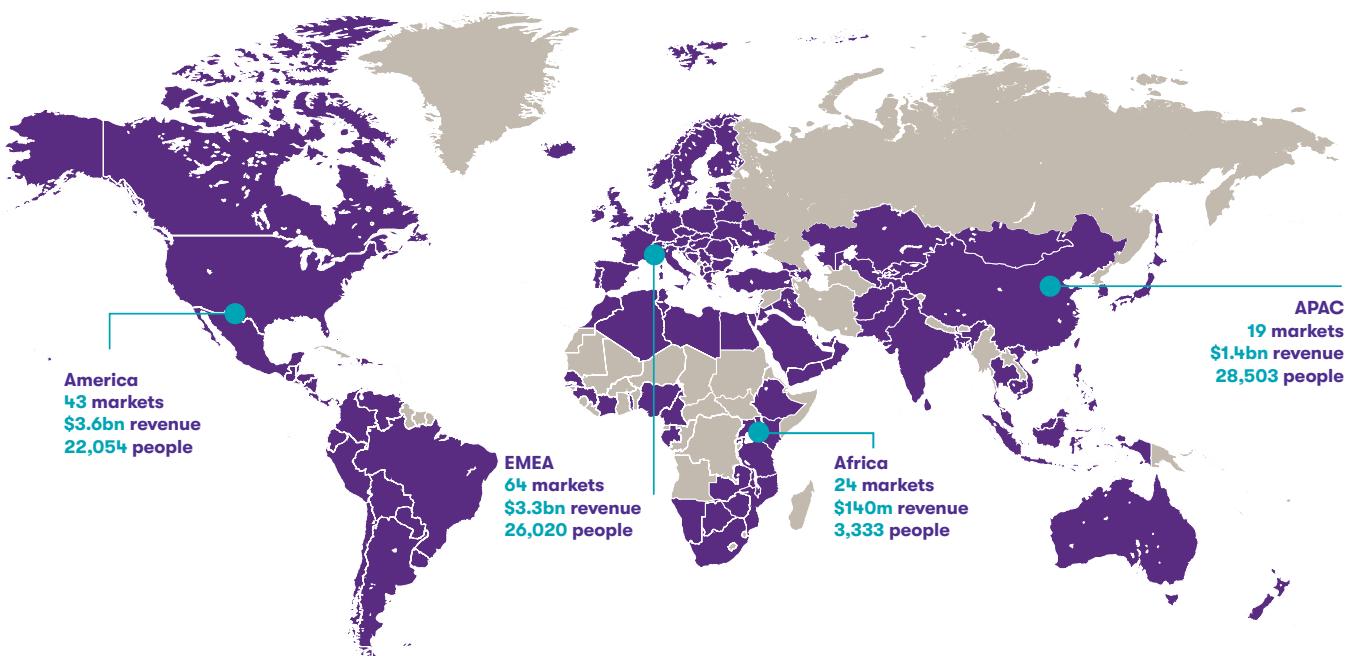
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## Grant Thornton International

Grant Thornton International is one of the world's leading organisations of independent assurance, tax, accounting and advisory firms. Member firms help dynamic organisations unlock their potential for growth by providing meaningful, actionable advice through a broad range of services.



Over 30 years of service experience



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80,000 Grant Thornton people, across more than 150 countries, are focused on making a difference to clients, colleagues and the communities.



US \$8,5bn  
2025 Revenue



80,000  
People



150+  
Countries

# Our services

## External Audit Services

Our aim as Grant Thornton Türkiye is to render best quality independent audit services to a wide range of clients from large scale international companies to medium and small scale dynamic companies, and contribute to their healthy and sustainable growth. The services we provide within this framework are as follows:

- Independent audit of the financial statements that are prepared in accordance with the Turkish Financial Reporting Standards that is published by the Turkish Public Oversight Accounting and Auditing Standards Authority
- Audit of the financial statements that are prepared in accordance with the International Financial Reporting Standards
- Performing limited independent audit activities as per the Limited Independent Audit Standards; limited audits regarding financial data; questioning of relevant staff including but not limited to the people responsible of finance and accounting; and the implementation of analytical procedures as well as other limited audit procedures
- Audit of the financial statements of public companies and the companies that are subject to the Capital Markets Board Legislation as well as the companies that plan public offer, prepared according to the communiqués and standards of the capital markets legislation
- Audit of the financial statements of the companies, shares of which are traded in other countries' stock exchanges
- Audit of the financial statements that have been prepared in the USA according to the Generally Accepted Principles of Accounting
- Audit of the financial statements of the financial establishments according to the Financial Banking Regulation and Supervision Authority
- Implementation and reporting of financial statement procedures, which have been agreed upon
- Audit of the financial statements of establishments that issue the bonds or any other financial instruments
- Audit of the financial statements of the local associates of foreign companies, and of financial statements that have been prepared for the shareholders that reside at abroad
- Audit of the financial statements that are prepared for the special purpose framework, in accordance with the general principles of auditor and conducting the independent audit according to the general objectives of the independent audit standards.
- Provision of financial statement preparation services: compilation of financial data and classification and organization thereof in accordance with the applicable accounting and reporting framework; analysis and interpretation of the cases summarized in financial statements, followed by submission to the relevant parties
- Corporate Sustainability, Reporting and Assurance

# Tax Services

Our tax, fiscal and foreign trade regulations and practices have grown increasingly complex and technical. Understanding the increasingly complex tax issues and commercial laws and practices of the economy and providing solutions has become a challenging task, which require wide range of experience and expertise. Due to frequent changes made in the tax laws and regulations, the importance of understanding the implication of changes made and accurately interpreting those changes and regularly following up the latest developments in tax matters is crucial. We provide tax solutions with the understanding that timely dealing with arising tax issues is very important for each entity. Our tax related services are as follows:

## **Direct Tax - Compliance & Advisory**

- Full Scope Corporate Tax Certification (Compliance with local and international tax regulations)
- Preparation and filing of corporate tax returns
- Periodical tax audits
- Corporate tax planning and strategy
- Cross-border tax advisory
- Tax structuring for businesses
- Advisory on tax implications of business decisions

## **Indirect Tax - Compliance & Advisory services for transaction-based taxes such as Value Addee Tax, Special Consumption Tax and Customs duties**

- VAT/SCT Refund Reporting and Follow-up
- VAT/SCT planning and optimization
- Customs duty advisory
- Indirect tax structuring for transactions

## **Transfer Pricing - Advisory & Compliance services on how transactions with related parties are conducted on an arm's length basis**

- Transfer pricing policy design
- Documentation and benchmarking studies
- Advance Pricing Agreements (APAs)
- Dispute resolution support
- Preparation of transfer pricing documentation
- Compliance with local transfer pricing regulations
- Filing of transfer pricing reports

## **Tax Incentives and State Aids - Compliance & Advisory**

- General Tax Exemptions and Reports
- R&D Center / Design Center Regulations and Reports
- Technology Development Zones Regulations and Reports
- Free Zones and Istanbul Financial Center legislation

## **Global Mobility Services - Advisory & Compliance with respect to tax, social security, and employment issues for employers with an internationally mobile workforce or internationally mobile individuals**

- Tax equalization and tax protection policies
- Social security planning for expatriates
- Cross-border employment tax advisory
- Preparation of tax returns for expatriates
- Social security compliance for mobile employees
- Payroll tax compliance

## **Private Client Services - Tax advisory and compliance services for individuals and family businesses**

- Personal tax planning and compliance
- Estate and inheritance tax advisory
- Tax optimization related to fund and wealth management

## **Transaction Tax (M&A) - Tax advisory and diligence services in relation to mergers, acquisitions, disposals, refinancing, initial public offerings (IPOs), and reconstructions**

- Tax due diligence for M&A transactions
- Structuring acquisitions and disposal
- Tax implications of IPOs and refinancing

## **Tax Litigation Services - Tax support services in litigious matters where expert tax professional support is needed**

- Support in tax disputes and relevant correspondence
- Assistance with tax audits and investigations.
- Expert witness services in tax litigation
- Participation in settlement negotiations on tax penalties

## Accounting and Financial Reporting

Account support services are intended for reducing and control of inter-corporate operational costs, optimization of company accounting and reporting processes, ensuring company performance by procuring the resources externally. Range of our accounting support services are as follows:

- Establishment and implementation of the accounting system
- VAT, Social Security, Withholding, Stamp Duty and Advance Corporate Income Tax Returns - Annual Corporate Income Tax Return etc. issuance and submittance
- Consultancy regarding Uniform Account Plan and its application
- Maintaining statutory books in line with the applicable regulations and end-of-year settlements
- Payroll services
- Payroll audit service
- Management of the procedures to start the implementation of e-book and e-invoice practices
- E-book and e-invoice practices
- Service of uploading e-ledgers to the Revenue Administration System
- Calculation of Inflation Accounting transactions and providing consultancy services
- Conversions between local accounting systems and international accounting methods
- Preparation of monthly financial reporting
- Consultancy for tax questions and proposed solutions
- Regular briefings about current regulations
- Complete reporting processes before the Chambers of Commerce, Tax Offices, Social Security Agencies and Municipalities, regarding capital increases, capital decreases, address changes, executive appointments, general assembly meetings etc.
- Establishment of cost accounting system
- Preparation of reports on costs and profitability for submission to the company management

## Turquality® and Management Consultancy Services

Grant Thornton Türkiye has been authorized as a TURQUALITY® and Management Consultancy Service Firm by the Ministry of Trade.

The TURQUALITY® support program, which was launched in 2006, is the most important and comprehensive support program that enables globally known brands to emerge from our country and achieve export targets.

Grant Thornton Türkiye provides preliminary investigation services for companies aiming to be accepted into the program, as well as development roadmaps for companies already in the program.

### Our Services in This Context:

- Strategic management consultancy
- Digital strategy and digital transformation process
- Performance improvement and change management
- Strategic human resources management
- Value chain management
- Financial services
- Institutional and structural transformation in family companies
- Brand strategy development
- Corporate performance management
- International marketing management and strategy
- Improving international competitiveness
- Business process analysis and configuration
- Robotic process automation
- Internal audit and internal controls
- Fraud prevention and investigation
- Valuation
- Due diligence

# Financial Services

The following services are offered to develop the financing model to match the firms' requirements with reference to their business and investment plans, and in parallel to the efforts to determine any need for resources and restructuring, against the background of the conjecture in the financial and capital markets and the developments in the wider economy:

- **Mergers and acquisitions:** The restructuring of corporations in line with the analysis of domestic and international markets within the framework of the demand for redetermination of the areas of operation in light of globalization, and rendering operations sustainable
- **Public offerings:** Planning the public offering model based on the area of operations of the firm, for a successful public offering (sale of shareholders' shares, public offering through capital increase, real estate investment trust, selection of the right market for quotation) and the management of the process in a manner to maximize the returns expected from the public offering
- **Export of debt instruments:** Export of debt instruments employing models to match the requirements of financial structures of the firms
- **Financial restructuring:** Restructuring of debt and providing access to alternative sources of finance, in accordance with the fluctuations in the markets and the changing conjecture
- **Financial risk management:** Assessment and management of financial risks
- **Corporate governance:** Development of corporate governance principles and associated structures as a crucial parameter in terms of institutionalization and sustainability of family firms; ensuring internalization of these principles
- **Investor relations:** The organization of investor relations department at current and prospective publicly held corporations, with a view to positioning the firm correctly in the eyes of local and foreign investors in the process of institutionalization, and maintaining the relationships
- **Real estate investment trust - Real estate investment fund:** Establishment and advisory

## Customs and Foreign Trade Services

Today, foreign trade and customs transactions do not end with the clearance of the goods. In addition to examining contracts, money transfers and accounting records, it also requires compliance audit of transactions made within the framework of national and international legislation such as hscode, value and origin.

Grant Thornton Türkiye audits the compliance of your Foreign Trade and Customs transactions with national and international legislation, supports you in trading safely by reporting your risks and offering solutions.

- Compliance audit in customs procedures (Customs Check-Up)
- Post-control / Custom sinspection consultancy
- Authorized economic operator status (AEO/AEO) acquisition consultancy
- Preparation of AEO activityreport, AEO trainings
- Consultancy on obtaining, revising and closing investment incentive certificates and in ward processing permit

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