



Grant Thornton Turkey



Grant Thornton

Grant Thornton Turkey

Grant Thornton Turkey was founded in 1986 and provides a comprehensive range audit, tax, accounting and advisory services with about 200 professional staff, operating in Istanbul, Ankara 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.



Office locations

- Istanbul
- Ankara
- Bursa (2 offices)



4

Local Offices



200

Employees



24

Partners



Our services

- External Audit
- Tax
- Accounting (Outsource)
- Advisory
- * Customs and Foreign Trade
- * Turquality Advisory



Large international client base

More than 50% of our clients are international businesses. We have extensive experience in servicing foreign clients in Country.

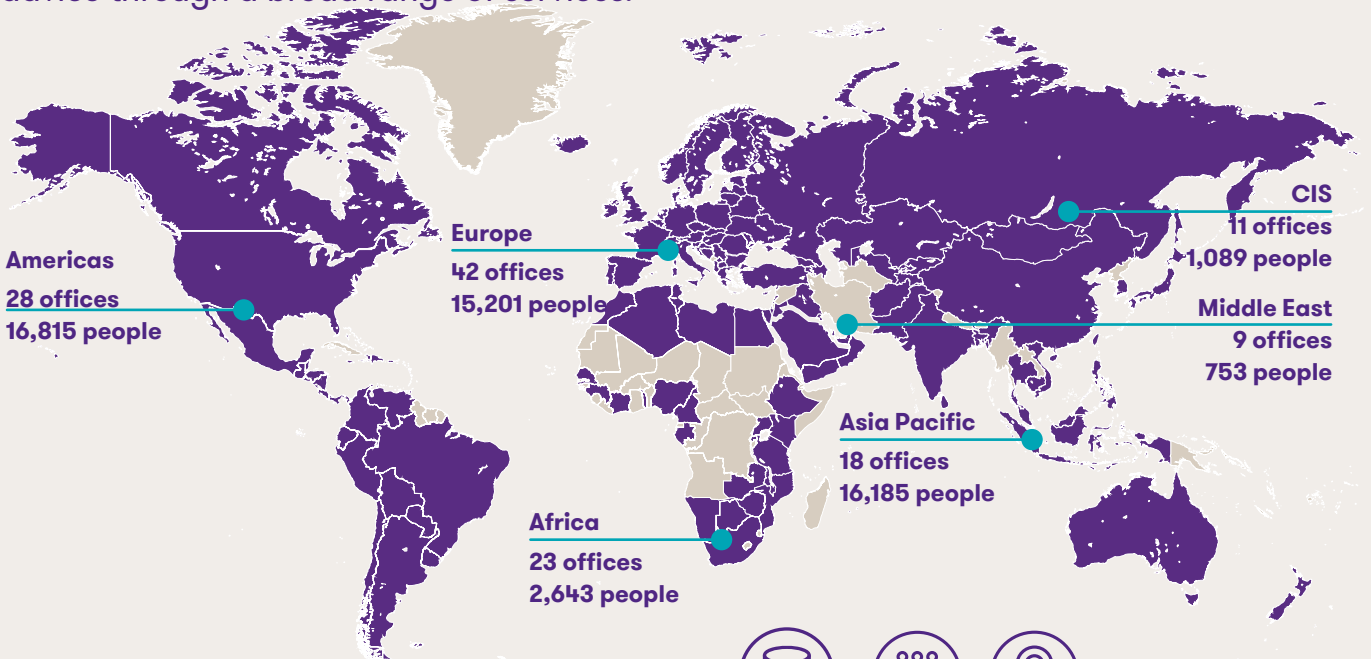
“The relations we establish with our clients are long term. Our vast experience of years guides us when we serve our clients.”

Grant Thornton Turkey is one of the 7 Turquality accredited firm by the Ministry of Trade.

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.

56.000 Grant Thornton people, across more than 140 countries, are focused on making a difference to clients, colleagues and the communities.



Over 30 years of service experience



US \$5.4bn Revenue



56,000 people



140+ countries

Our services

External Audit



Our aim as Grant Thornton Turkey 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

Accounting Support

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
- Management of the procedures to start the implementation of e-book and e-invoice practices
- E-book and e-invoice practices
- 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

Grant Thornton Turkey, has been authorized as 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 will enable globally known brands to emerge from our country and achieve the export targets. Grant Thornton Turkey provides preliminary investigation services for the companies who aims to be accepted by the programme and preparation of development road maps for the companies who are already in the programme. Our services in this context are:

- Strategic Management, Strategy Development and Strategic Planning
- Digital Strategy and Digital Transformation Process
- Performance Improvement and Change Management
- Strategic Human Resources Management
- Value Chain Management
- Institutional and Structural Transformation in Companies
- Brand Strategy Development, International Marketing Management and Strategy
- Business Process Analysis and Configuration
- R&D / Design Center Installation Consultancy
- Macro Economic Analysis Consultancy
- Public Policy Consultancy

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

Tax

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:

- Tax certification work
- Tax calculation-Reporting -Periodical tax audit services - General tax consultancy services -VAT return reports
- Advisory
- Tax planning services
- TUBITAK (The Scientific and Technological Research Council of Turkey) supports and R&D reporting services
- Tax audit and consultancy services rendered in relation to tax litigation -Training services-Circulars
- RRD / Design center legislation consultancy
- Technology development zones legislation consultancy

Customs and Foreign Trade

As Grant Thornton Turkey, we offer a comprehensive service framework that will meet all the needs of our customers with our team that specializes in creating customs transactions, global trade solutions and strategies. We become your solution partner with practical and strategic methods offered by our expert team for secure, cost-sensitive and seamless foreign trade transactions. Customer Oriented Products and Services In close cooperation with our customers, we are working to identify trade transactions that may be suitable for customs and trade, as well as to provide sustainable optimum solutions for the legislation and implementation of your transactions. In order to achieve these objectives, we establish the workflow processes as well as the planning of customs procedures and shape all the necessary services and products according to your needs.

- AEO / YYS Services
- Certification Services
- Our Consulting Services
- Foreign Trade and Customs Department Establishment
- Corruption Audit in Foreign Trade and Customs Transactions
- Legal Consultancy Services
- Foreign Trade and Customs Training Services

Our Partners



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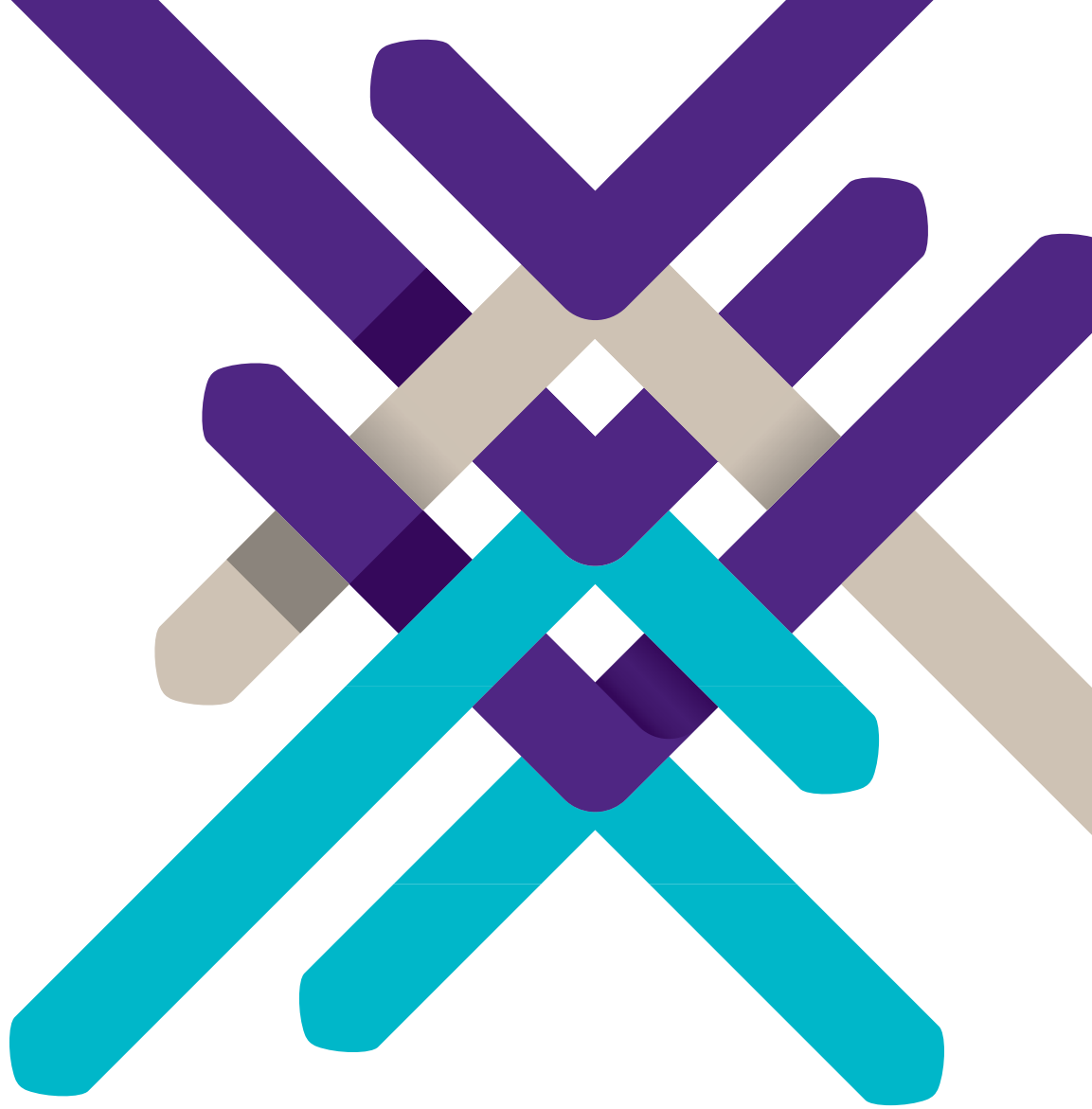
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Grant Thornton

An instinct for growth™

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