



Our Links centrumturkey.com vergiport.com etl-turkey.com



Centrum Turkey



Headquarter

Balmumcu Prov. Bestekar Şevki Bey Str. Centrum Building No: 17 Beşiktaş, İstanbul / Turkey Tel : +90 (212) 267 21 00



Ankara Office

Kızılırmak Prov. 1443 Str. 1071 Usta Plaza A Block No:25/183 Çankaya Ankara / Turkey Tel : +90 312 512 59 42



İzmir Office

Manas Boulevard Adalet Province, Folkart Towers B Block, Floor: 26 Bayraklı, İzmir / Turkey Tel: +90 (232) 290 55 69



MEMBER ETL OF GLOBAL

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Centrum Turkey

Centrum Turkey services are consist of tax, international tax, independent audit, management consultancy and internal control - internal audit.

Centrum Turkey, only after the establishment in 2015, has become **one of Turkey's fastest-growing audit and consulting company within 7 years.** At present, the company serves **more than 450 customers with 6 partners and more than 75 employees**, who are experts in their fields in 3 **separate offices in Istanbul**, **Ankara and Izmir**.

Centrum approaches it's customers as a **strategic solution partner** and provides services according to the needs by adhering to professional ethical rules with its corporate structure.

Our Mission is to raise the standards of the auditing profession by providing flexible and superior services in international standards, adapted to customer needs.

450+ Happy Clints



Experienced Partners

12 Domestic and International Awards



www.centrumturkey.com



www.etl-turkey.com



Vergiport

Centrum Turkey takes responsibility to inform its customers and the public.

Our publications in the form of bulletins, announcements, guides, international tax, and articles written by our managers are regularly shared at vergiport.com.

Besides, we contribute to the literature with the 4month CentrumTime magazine where tax issues are discussed in-depth and our CentrumTV YouTube channel where we share video content.

www.vergiport.com



WHAT ARE WE DOING

OUR JOBS ARE CONSULTING AND AUDITING

The main reason for our customers' trust in us is that we only do what we know.

Our company is also Turkey's most innovative consulting firm specializing in giving importance to what makes us different from others is that we only focus on areas where we have the most experienced.

WE OFFER PRACTICAL SOLUTIONS

With the practical solutions we offer, we provide serious added value to our customers' operations without drowning in technical details. In other words, we make our customers' lives easier with every service we provide, everything we do.

WE RAISE THE BAR

The most important factor that makes us unique is that all our services are provided directly by our company partners.

We stand out from the rest because we blend our consultancy and audit services with the knowledge and experience we have gained in the Ministry of Finance, private sector, international audit firms and the academic world.

WE OFFER UNIQUE SERVICES FOR YOU

In short, we define ourselves as a leading company that steers developments. We are a boutique company and we conduct studies specific to the needs of our customers. We are developing tailor-made solutions by bringing different perspectives on the subjects we specialize in.

SERVICE POLICY

WE RAISE THE BAR ON AUDITING...

We provide immediate, solution oriented and multilateral guidance to our customers and reach for a new standard in auditing beyond expectations without the limitation of time.

WE SHED A LIGHT ON YOUR WAY...

Perhaps, there is no other profession in the world which invokes more hesitation and concern in customers than auditing. With our experienced and talented staff, we break this prejudice and work with our customers in order to arrive at the best possible solution.

WE KNOW OUR COMPANY WILL SURVIVE AS LONG AS OUR CUSTOMERS EXIST...

We acknowledge that, despite not being listed in the financial statements, customers are the most valuable assets of a company and thus, we see our customers as our most valuable business partners and shape our operations in line with their needs and expectations.

WE WHOLEHEARTEDLY BELIEVE IN PROFESSIONAL PRINCIPLES OF ETHICS...

We adopt the responsibility of acting for the public interest and continue our activities to keep pace with changing needs under the principles of honesty, objectivity, confidentiality, professional competency and due diligence.



- Centrum, has been selected the Best Tax Firm of the Turkey in 2018. (The European Tax Awards: 2018 Turkey Tax Firm of the Year) by the world's one of the most reputable and reliable publishing and research institutions British publisher International Tax Review (ITR)
- Starting from 2018, Centrum has been listed as "Top Level Transfer Pricing Firm" and "Top Level Tax Firm" in the World Transfer Pricing and World Tax Guide issues published by the International Tax Review.
- In its 2021 edition, Centrum is again ranked as Recommended Firm in Turkey for both tax and transfer pricing categories by International Tax Review.

VISION

To offer our knowledge and experience to all our customers by ranking among the continuously improving, long-standing, pioneering and exemplary companies in the sector, based on the sense of trust we create in our customers and the strength we draw from them.

MISSION

Our company takes the mission of accessing the most accurate, accountable and up-to-date information by means of its specialized and dynamic staff, and sharing this knowledge with its customers in a way of creating permanent and alternative solutions.

OBJECTIVES

- We aim for offering tax consultancy, inspection and reporting services in the best way possible at a level of quality brought by our unique background.
- We ensured a stable growth curve with commitment to our values throughout our business life for years.
- At this point we arrived today, we seek for furthering our objectives.
- Our main short term target is to maintain our powerful market position.
- We will be conveying our knowledge and experience one step further day after day by remaining loyal to our values which form the main source of our achievements until today
- We will be increasing our staff numbers, expanding our branch network and maximizing customer satisfaction with our services in the long run.

We believe that we will achieve all our goals with the help of our background, experience and dynamic personnel!

INTERNATIONAL NETWORK

GLOBAL



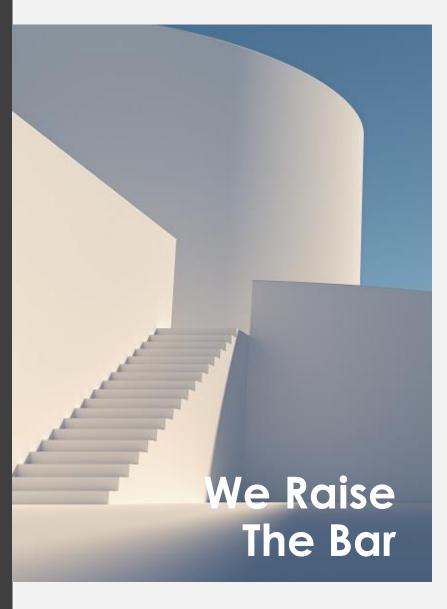
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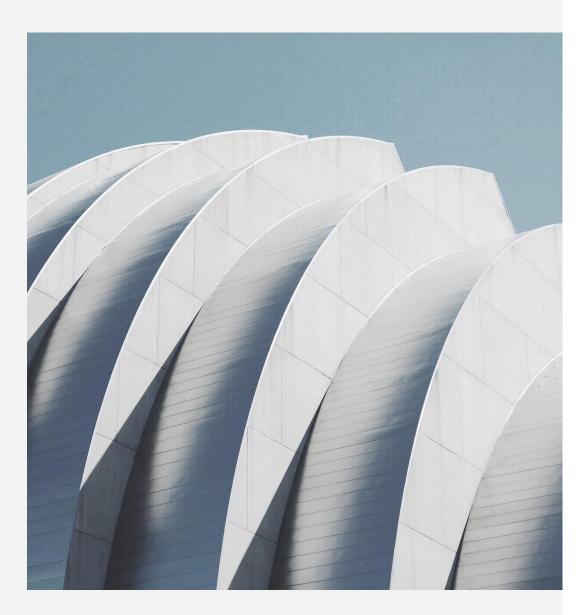
- Centrum is the network company of ETL Global in Turkey and, represents the entire ETL Group in Turkey.
- ETL Global is an international network of professional service companies with a history of more than 40 years and a strong network.
- ETL Global provides services in the fields of tax, law, audit, and consultancy with an integrated approach and with leading experts in their field.
- ETL Global, headquartered in Essen, Germany, has more than 870 offices in Germany.
- ETL Global is the national market leader in the field of tax advice and is among the top 5 audit and tax consultancy companies in Germany,
- ETL Global's turnover in Germany alone is over 1,5 Billion Euros.
- With more than 9,500 professionals, more than 220,000 customers, more than 1,000 offices, ETL Global is represented by network companies in more than 60 countries around the world.

SERVICES

- Audit, Full Certification and VAT Return
- Tax Consultancy
- Independent Audit
- Internal Control, Internal Audit and Risk
 Management
- Management Consulting
- International Tax
- Transfer Pricing



Tax certification is a process that significantly reduces the investigation risk.



AUDIT, TAX (FULL) CERTIFICATE AND VAT REFUND SERVICES



Full certification service is a service that significantly reduces faulty or missing practices that may arise during a possible tax inspection by the Ministry of Finance.

Our Corporate Tax Declaration full certification services:

- Full certification audit
- Control of tax calculations and reporting of detected issues

Full certification service not only reduces the risk of tax inspection, but also results in early detection and correction of erroneous tax practices. Tax planning opportunities, which are determined during the audit and brought to the attention of the company management, are an important value created by the certification service.

Our VAT refund group has an experienced staff that closely monitors the procedures stipulated by the tax administration and the attitude it takes in the transaction processes.

Regarding companies' VAT refund requests and general VAT consultancy procedures, the following services are provided:

- Analysis of VAT structures of companies
- Performing VAT return calculations, preparing reports required for returns and offset transactions
- Providing consultancy for the problems encountered regarding the VAT reduction, return and offset situations of the companies.

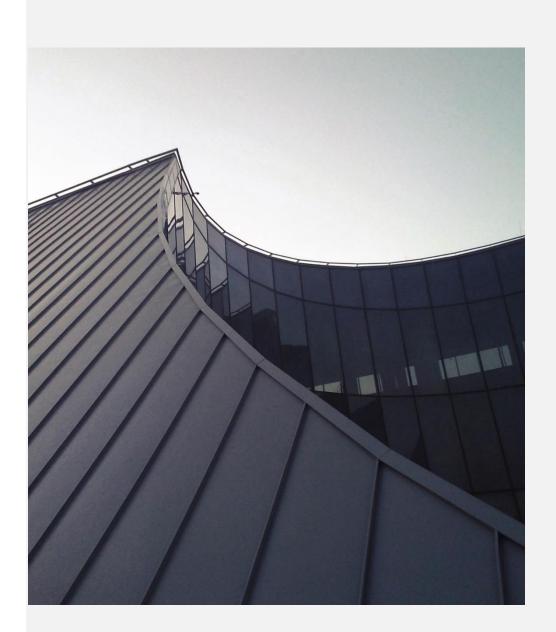
TAX CONSULTANCY SERVICES



Tax is vital for most enterprises. Besides, it is one of the most significant risk areas for many firms due to the gray areas in its legislation, widely dispersed nature of its rules and difficulty to follow-up the continuous changes in the laws.

Consultancy services provided in order to minimize tax risks by managing the tax consequences of transactions in the most proper way can be summarized as follows:

- Written and oral statements with respect to tax legislation and administrative practices
- Examining the tax planning possibilities related with all kinds of taxes and transactions
- Providing consultancy within the light of Double Taxation Treaties and for the taxation of foreign domiciled companies
- Preparing Bulletins, Circular Notes and Announcements with respect to changes in legislation and the impact of those changes on firms
- Reviewing the intended agreements in terms of their compliance with tax laws
- Preparing reports and fact sheets including solutions and recommendations for various transactions and subjects
- Management of tax inspection and lawsuit processes



We provide independent auditing services for the Company's management, shareholders, employees, lenders and investors to access transparent, understandable and clear information.

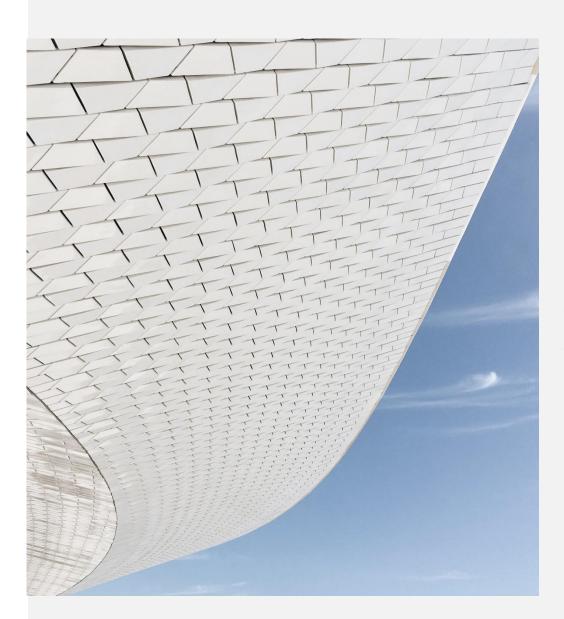
INDEPENDENT AUDIT SERVICES



Current economic conditions and repeated financial crises give prominence to concepts of sustainability and transparency for an increasing number of companies. These concepts are ensured by means of financial reporting and independent auditing pursued in line with the international standards.

Services provided in this context can be summarized as follows:

- TMS / TFRS Conversion services of the financial statements obtained from the book records arranged according to the Tax Laws
- Independent auditing of financial statements prepared in line with TMS / TFRS based on the International Auditing Standards (IASs)
- Support services for management reporting operations for IFRS, US GAAP and UK GAAP conversions
- Consultancy services regarding the preparation of corporate reports such as Annual Report and Corporate Governance Compliance Report



Our consultancy services aims at problem solving and efficient decisions.

INTERNAL CONTROL, INTERNAL AUDIT AND RISK MANAGEMENT

Internal control is an integrated process designed by the management and staff of the organization to provide reasonable assurance in achieving the set goals and achieving its mission and affecting the overall organization.

Risk Management is a systematic process, specially structured, stable, consistent, uninterrupted and applied throughout the organization, to identify, evaluate, determine the responses and threats that affect the achievement of the organization's goals and report them.

Internal audit, on the other hand, is an independent and objective assurance and consultancy activity aimed at improving the activities of an institution and adding value to them.

In this context, our company develops solutions, inter alia on below issues, tailored to the needs of our customers;

- Internal Control System- Internal Audit System Setup
- Internal Audit System Management and Development
- Internal Audit Quality Assurance Assessment
- Process Analysis and Control Services
- Enterprise Risk Management and Compliance

As a solution of the problems faced by today's companies; improving risk and control management activities, bringing the internal audit function to the organization and / or increasing the activity efficiency are also important steps that support corporate management.

MANAGEMENT CONSULTANCY SERVICES

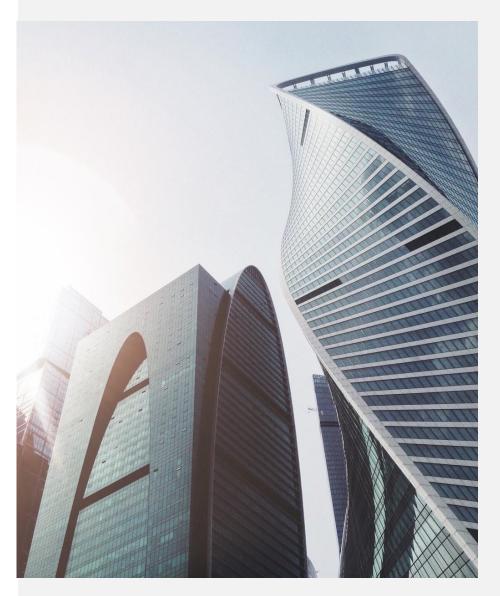


The business world, where continuous change is experienced, forces companies to adapt themselves to this change by following the internal and external dynamics and pushes those who cannot adapt to the game.

Competition conditions are getting harder and the way of doing business changes day by day makes it necessary for companies to be restructured both organizational and operational, to become more agile by consolidating their activities.

As Centrum, we provide the below listed services under management consultancy in line with the needs of our customers;

- Financial Affairs Configuration and Transformation
- Financial Structuring and Performance Management
- Budget and Cost System Setup
- Corporate Transformation Consultancy
- Interim Management (C- Level Pass Support)
- ERP Transformation Consultancy



CFO SERVICES

In the environment of increasing volatility, uncertainty and complexity in both real and financial markets in recent years, the need for companies to approach financial issues from a CFO level has increased considerably. However, the inflationary process we have been through has also significantly increased the cost of employing a full-time CFO to companies.

Our CFO services provide the opportunity to operate CFO processes at very low costs compared to the cost of employing a full-time CFO in many businesses that are suitable in terms of their field of activity, shareholder structure and scale.

Thanks to the CFO services, the infrastructure of the cash flow and profitability planning of the enterprises is strengthened, alternative financing sources are provided, the transfer of good practice examples in the outside world is facilitated, and solutions that create value in the field of financial risk management and financial strategy are produced.

Our CFO services include:

- Cash flow analysis and management
- Integration of the financial reporting system with the performance management system
- Budget preparation, deviation analysis and forecasting
- Establishment of an investment feasibility assessment system
- Providing access to alternative sources of finance
- Preparation of 3-5 year business plan
- Developing strategies to prepare the company's financial structure for the strategic and financial partnership process
- Generating business strategies based on customer, product and channel profitability analysis
- Providing support to the independent audit process

It is possible to configure the scope of service according to the needs of our customers."

INTERNATIONAL TAX SERVICES

Our double tax treaty services mainly covers the following areas:

- Permanent Establishments
- Intangibles and Royalty Payments
- Dependent Personal Services and Remuneration
- FATCA and Common Reporting Standard
- Double Taxation and Mutual Agreement Procedure

In addition to others, our expertise on international tax also contains;

- Interest and dividends,
- Income from shipping, air and land transport,
- Capital gains
- Independent services
- Director's fee
- Payments to artists and athletes
- Pension, annuities and social security pensions
- Other income

COMPANY RESTRUCTURING

The most important international company restructuring services offered by Centrum include:

- Determining company restructuring models for Turkey and foreign countries and tax impact analysis of these models,
- Redesigning and implementing international company and holding structures,
- Forming and implementing international financial and royalty structures,
- Optimizing and developing international tax strategies applicable for investments in Turkey and foreign countries,
- Tax effective supply chain management in operational restructuring process,
- International tax and transfer pricing consulting in international company acquisitions and mergers.

EUROPEAN UNION TAX LAW

We share our expertise in the following areas regarding the European Union Tax Law;

- Taxation of Turkish companies as non-member country company before the EU tax legislation,
- Taxation of interest and royalty payments,
- Withholding tax on the dividends,
- Taxation of parent company subsidiary company located in different member countries
- Cross border losses in other Union countries and discount in another Union country
- Taxes payable on earnings derived from leaving the relevant country (Exit taxes)



TRANSFER PRICING



TRANSFER PRICING DOCUMENTATION SERVICES

Our transfer pricing documentation studies cover:

- Master File
- Annual Transfer Pricing Report
- Country-by-Country Reporting
- Benchmarking Studies
- Transfer Pricing Forms

OUR TRANSFER PRICING CONSULTING SERVICES

We are transfer pricing consultants and have the knowledge and experience you need on:

- Transfer Pricing Due Diligence Check-up Risk Analysis
- Transfer Pricing Restructuring
- Transfer Pricing Policy
- Intra-Group Services Analysis and Benefit Test
- Transfer Pricing Audit and Reconciliation
- Advance Pricing Agreements
- Transfer Pricing and Customs Valuation

OECD BEPS



OUR SERVICES FOR DIGITAL ECONOMY

We evaluate your operations within the electronic trade from aggregated points of "permanent establishment", "controlled foreign company income" and "transfer pricing" covered by BEPS Action Plan in addition to corporate tax and present you optimum solutions.

SERVICES RELATED TO GROUP FINANCING

We, as Centrum, evaluate the impact of new regulations on your group financing and interest deductions from international and involved countries' perspective and share our experience with you accordingly.

OUR SERVICES FOR PERMANENT ESTABLISHMENTS

We support your company through evaluating whether your operations in Turkey or other countries are within the scope of PE and examine whether your operations including electronic trade in Turkey or other countries constitute a PE under the provisions of Double Tax Treaties and local laws.

SERVICES FOR TRANSFER PRICING AND IP OPTIMIZATION

Including determination of difference between legal and economic ownership of the intangible asset, our sophisticated transfer pricing and IP optimization services can meet the needs of your group.

OTHER OECD BEPS SERVICES

Other OECD BEPS services that provided by Centrum Turkey are at the below:

- + Hybrid mismatches
- Controlled foreign company income
- Limitation of benefit and principal purpose test
- Analysis of risk and capital allocations within the group related to transfer pricing
- Appeals to arbitration on international tax issues.



INTERNATIONAL CONSULTING



OVERSEAS INCORPORATION SERVICES

- Financial and legal due diligence for incorporation and determining the best company type for your operations,
- Preparing necessary documentation for incorporation, and tracking legal applications,
- Coordinating and tracking accounting and financial operations of the company you will incorporate overseas.

INTERNATIONAL INVESTMENT

- Country and sector research about overseas investment and Incentive consulting,
- Designing and implementing international company and holding structures,
- Forming and implementing international financing and royalty structures,

WEALTH MANAGEMENT SERVICES

- Wealth management, transfer to new generations, preparation, and implementation of optimum solutions
- Establishing your family office and necessary infrastructure in the desired country
- Establishment of trust and similar structures to protect your wealth
- Determining the most suitable financial tools and services for your wealth protection with our global partners



Dr. Burçin GÖZLÜKLÜ Founding Partner





Burçin Gözlüklü is the founder of Centrum Sworn-In Financial Advisory and Consulting Inc. and serves as the managing partner. He also serves as the chairman of ETL Turkey Office, which is a part of Germany based ETL Group, one of the top Tax and Audit companies in worldwide.

Before establishing Centrum Group, Burcin worked as a Tax Inspector within the Turkish Ministry of Finance Tax Inspectors Board for 10 years Beginning from the mid 2008 he was appointed as the Secretary General of the Turkish Accounting Standards Board (now named as Public Oversight Board and took the leadership role of adopting the international accounting standards (IFRS/IAS) into Turkish legislation for 3 years.

During his duty as Secretary General, he actively participated in the preparation of the New Turkish Commercial Code (TCC).

After leaving public sector in 2010, he became the Group Audit Coordinator of Koç Holding Inc which is the biggest conglomerate and the only Top 250 Fortune's Global Listing company in Turkey For three years before establishing Centrum, Burçin served as the Tax Management Coordinator of Koç companies responsible from the tax advisory and management of the group firms.

Burçin Gözlüklü has received his BA degree in Business Administration from the Middle East Technical University, Faculty of Economic and Administrative Sciences.He has a Ph.D. degree in finance and accounting from Başkent University

Burcin holds the position of board member in the International Financial Management Association of Turkey since 2013. In 2020 he was elected as the independent member of the board of directors of a listed company (i.e. Yeni Gimat GYO A Ş.)

As of 2021, Burcin started serving as member of board of directors for Turkish Young Businessmen Association (TUGIAD).



Fazıl BOYRAZ, Sworn-in CPA

Partner



He started his career in 2004 as a Revenue Assistant Specialist at Turkey Revenue Administration.

Then worked as a Tax Inspector at the Turkish Ministry of Finance Tax Inspectors Board between 2005-2014 in this position. During this time he was the Group Vice President at the Ankara Big Scale Tax Payers Group Department his work was focused on tax inspection, report assessment and reconciliation.

After that between 2012-2013 when he was working at Tax Inspection Board he was responsible from the coordination between Big Scale Taxpayers Departments and Transfer Pricing Departments in the meantime he was also reporter for the Tax Inspection Board Central Report Assessment Commission.

In January 2014 he was assigned as Head of Group in responsibility of Corporate Income Tax at the Revenue Administration. He worked in this positon 6 years and in February 2020 he resigned his public office.





Adem BİLGİLİ Sworn-in CPA

Partner



He started his career as a Junior Tax Inspector in 2007 and was appointed as a Senior Tax Inspector in 2010.

Between 2012 and 2014, he carried as Vice President of Ankara Large-Scale Taxpayers Group, and in the same period he was the Reporter of Central Report Evaluation Commission of the Tax Inspection Board.

He was appointed as the Head of the Revenue Administration Group in August 2014, was responsible for legislation of Special Consumption Tax (SCT), Bank and Insurance Transaction Tax (BITT), Resource Utilization Support Fund (RUSF), Special Communication Tax (SCT), Lottery Tax (LT), and the analysis of the Value-added Tax (VAT) Refunds, until April 2019.

In April 2019, he was appointed as the Head of the Revenue Administration Department responsible for Indirect Taxes (VAT, SCT, BITT, RUSF, Digital Service Tax, SCT, Accommodation Tax, LT). Along with this duty, he carried as a member of the Tax-Ruling (Opinion) Commission of the Revenue Administration.

He resigned from this positions and participated Centrum Turkey as a Certified Public Accountant and Partner January 2021.





Okan NETEK, Sworn-in CPA, Atty. Partner





Okan NETEK started his career in the banking sector in 2004 and joined the Board of Tax Inspectors of the Turkish Ministry of Finance in 2007, where he was appointed as Tax Inspector in 2010. Between 2011 and 2015, he served as a Tax Inspector at the Tax Audit Board, Izmir Large Taxpayers Group Presidency. From 2015 to 2016, he held the position as Group Vice President who is responsible for tax examinations, report evaluation commissions and settlements.

Between 2016 and 2021, he served as the Director of Financial Affairs at Yaşar Holding A.Ş., based in Izmir, where he was responsible for tax management, corporate risk management, and investor relations management processes for group companies. From 2021 to 2023, he held the position of Group CFO and the Member of the Board at CMS Jant, based in Izmir.

Okan NETEK holds undergraduate degrees in Business Administration from Middle East Technical University and Law from Dokuz Eylül University Faculty of Law. In 2009, he obtained a graduate degree in International Finance from Istanbul Bilgi University, and in 2013, with a scholarship from the Turkish Ministry of Finance, he obtained LLM degree in International Tax Law from the University of London - Queen Mary College. He is currently pursuing his doctoral studies in financial law at Yaşar University Social Sciences Institute.

Okan NETEK is a Certified Public Accountant registered at the Izmir Chamber of Certified Public Accountants, a Lawyer registered at the Izmir Bar Association, and an Independent Auditor registered at the Public Oversight, Accounting, and Auditing Standards Authority of Turkey. He is proficient in English.



Dr. Fırat C. GÜÇLÜ Partner



He started his career at Yıldız Holding Control and Auditing Group in 2004 and continued there until 2013. he worked in the Audit Department of Bilkent Holding (Tepe Group) between 2013-2015. Between 2015 and 2017, he worked at Natura Gıda San. A.Ş. (Golf Ice Cream) as CFO. Since 2017, he has been working as Founding Partner at Seta Partners Consultancy and Audit Services company.

He also lectures on Auditing and Accounting at various universities and currently works at Bahçeşehir University. He has published various articles and has over 15 years of experience in auditing and financial affairs.

He holds Ph.D. in Accounting and Finance from Istanbul University and Bilkent University Executive MBA. He completed certificate programs at the Ross School of Business, University of Michigan and Cornell University, and participated in the Executive Program on Corporate Management of the "AOTS-EPCM Program (Japan)" supported by the Japanese Chamber of Commerce and Industry.





Assoc. Prof. Ahmet FEYZİOĞLU

Partner





He, graduated from Marmara University Mechanical Engineering Department in 2003, attended the Engineering Management Master Program at Middle East Technical University, and at the same time earned his master's degree from Marmara University in the field of Mechanical Engineering (2003-2005). Ahmet, completed his PhD Program in Mechanical Engineering Department in 2012. He continued his post-doctoral studies on Innovation Research at the University of Manchester, Manchester Business School (2012-2013).

Ahmet, 2002 TUBITAK - Turkey has entered the Industrial Management Institute, TUBITAK in 2004 - the Presidency, in 2004 TUBITAK - he has worked at the National Institute of Electronics and Cryptology. He has been still working on Sustainability, R&D, Innovation, Technology Management and Entrepreneurship at Marmara University.

During his professional career, he had principal investigator and consultancy roles in R&D focused national and international projects. He has patents and published articles and books in the fields of Mechanical Engineering, Technology, Innovation, RTD Management and Sustainability.

Ahmet, works as a Sustainability, R&D, Innovation Partner in Centrum company.



Can DOĞRUSÖZ

Director



He started his career in 2019 as an auditor at Ernst & Young. In 2011, he has participated as an expert in the International Tax Advisory department to KPMG Turkey and was promoted to manager in 2014, and senior manager in 2017.

In 2018 joined Netherlands-based multinational company Intertrust Group as country director in Turkey. He continued to work in this position until the group's activities in Turkey to terminate in April 2019.

Besides having extensive knowledge and experience in local and international tax legislation, double taxation agreements, and trust legislation, he is also experienced in specific sectors such as manufacturing, fast-moving consumption, logistics, e-commerce, telecommunications, pharmaceuticals, media production, and healthcare.

Before joining Centrum, he most recently worked as the Global Tax Audit and International Legislation Coordinator at Acun Media Group.





Ferhat İlice Director

Linkedin



in

Mr.Ilice started his career as an assistant auditor at Med YMM Independent Auditing Inc. in 2008. Here, Mr.Ilice conducted independent audit and reporting of company subjects according to Capital Markets Law. Then joined Tek Faktoring Hizmetleri A.Ş. in 2010 and worked as the financial affairs controller for the preparation of the BDDK and independent audit reports. In 2011, Mr.Ilice received his Certified Public Accountant License and subsequently the Independent Auditor License in the Capital Markets. Mr.Ilice carried out independent audits of publicly traded companies subject to SPK Legislation for 10 years and took an active role in the independent audit processes of companies subject to BDDK and EPDK regulations. Mr.Ilice is aware of the uniform charts of accounts applied by the Intermediary Institution, Factoring and other companies, and has performed independent audit services according to 3 different charts of accounts and has performed reports; TMS-TFRS and managed the processes of providing special purpose independent audit services and preparation of reports according to IAS-IFRS.

With the establishment of the Public Oversight Accounting and Auditing Standards Authority in Turkey, KGK obtained its auditor license with an exemption and continues to carry out independent audits and reporting of companies subject to KGK.

Mr.llice is a graduate of Marmara University, Faculty of Economics and Administrative Sciences, Department of Business Administration.

Mr. Ilice has Independent Accountant and Financial Advisor license and KGK Independent Audit License.

SOME OF OUR REFERENCES





OUR OFFICES



İstanbul

Balmumcu District Bestekar Şevki Bey Street CENTRUM Building No:17 Beşiktaş / İstanbul, Turkey **Tel:** +90 (212) 267 21 00



Ankara

Kızılırmak Prov. 1443 Str. 1071 Usta Plaza A Block No:25/183 Çankaya Ankara / Turkey **Tel:** +90 312 512 59 42



İzmir

Manas Boulevard Adalet Province Folkart Towers B Block Floor: 26 Bayraklı / İzmir, Turkey Tel: +90 (232) 290 55 69

VERY SOON, BURSA



THANKS





MEMBER ETL OF GLOBAL