



COMMITMENT TO QUALITY

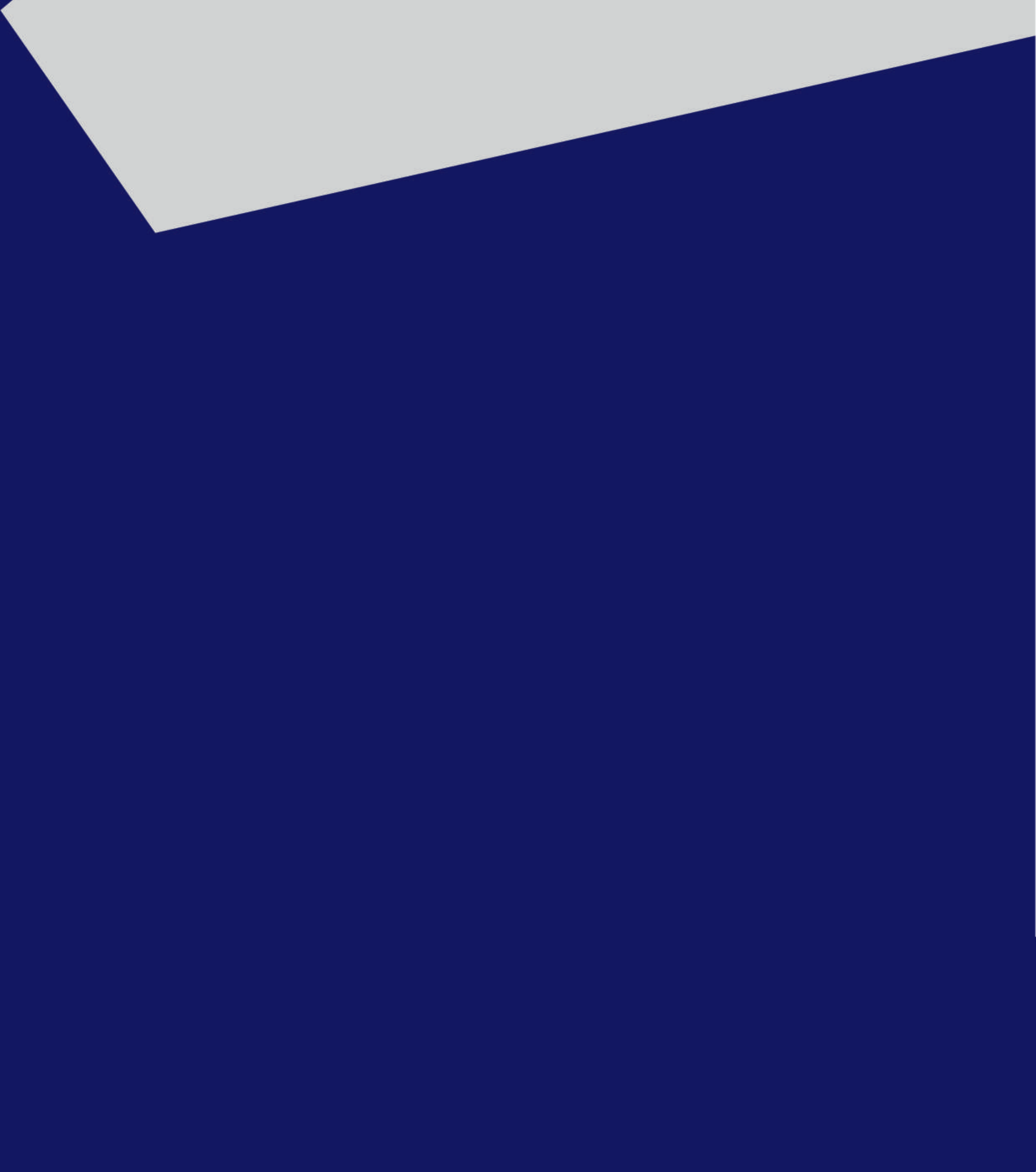
A member of



Independent legal & accounting firms



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PROMESA



Audit & Assurance Tax Advisory Outsourcing & Accounting

We are a medium-sized auditing, accounting and consultancy firm. We are providing audit and assurance services, tax certification and tax planning services, business and management consultancy services and outsourcing services for the clients from different types and sizes of companies.

Our team consists of auditors, consultants, tax advisors and accountants who have sound experience in their areas. The various specifications of Promesa Team ensures that our clients benefit from integrated solutions that are individually tailored to their requirements and structured according to the business they are operating in.

We have sound experience in telecommunication sector, textile sector, automotive sector, wholesaling-retailing sector, fmcg sector, insurance sector and petrochemical sector. Promesa also has clients from the specialized industries such as shipbuilding and claim handling. The clients are mainly from European Region, United States, MEA Region and Japan.

We are applying the following principles for all our services;

- Understand the business the client is operating
- Understand the current market conditions available
- Understand the organizational structure of the client
- Determine clients specific needs based on business, industry, market conditions and organizational structure
- Evaluate alternative solutions, discuss with client and implement the best one
- Create synergy among the services offered
- Inform clients about opportunities and threats.

Promesa is the accounting member firm of MS Global Alliance, one of the world's leading international associations of accounting and law firms. Access to 250 member firms in 100 countries enables us to provide services to our clients wherever in the world they may be doing business.

For more information: www.promesadenetim.com.tr



MSI GLOBAL ALLIANCE



MSI's mission statement

"MSI Global Alliance aims to be the leading international, multidisciplinary association of independent professional service firms serving entrepreneurial businesses."

MSI has steadily grown to become one of the world's leading international associations of independent legal and accounting firms, with over 100 countries throughout the Americas, Asia Pacific and Europe, Middle East and Africa.

Mid-size firms: A better option for entrepreneurial internationally focused businesses

Member firms are able to compete with the larger international firms by offering high quality services characterised by partner involvement, big firm experience, personal service, responsiveness, and entrepreneurial approach, and greater value.

There is no substitute for local knowledge when it comes to 'getting things done, whether it relates to the workings of the local court system or tax compliance requirements, particularly when this knowledge can be provided by professional advisors who, as members of MSI, share the same approach to client service, and can deliver their services in either English or the local language. If you are looking for better value from professional advisors, a viable alternative can be an accounting and law firm association such as MSI Global Alliance.

This is the essence of what MSI provides for entrepreneurial businesses and independent professional firms around the world, and what differentiates MSI from the larger multi-office professional firms.

A commitment to quality

On joining MSI, every member firm is required to adhere to the MSI Charter which provides guidelines that ensure member firms and their clients continue to receive reliable and responsive services wherever in the world they require professional advice.

For more information: www.msiglobal.org

A member of



Independent legal & accounting firms

AUDIT SERVICES



New legislation in Turkey and developments in the global business environments are increasing the importance of Audit.

Promesa renders audit and assurance services to its clients in accordance with IFRS, US GAAP and other GAAPs. Main principle of our audit approach is "Understanding the Business and Sector" and "Detection of Known and Unknown Risks".

Our audit approach is tailored to suit the size and nature of client's organization and draws upon our extensive industry knowledge. Our deep understanding of regulation and legislation means we can also help with complex reporting issues involving Sarbanes-Oxley. Promesa audit methodology integrates test of information technology and internal control system during the audit.

One of the major advantage of **Promesa Audit Team** is our staff has also operational background in real sector in addition to audit experience in big four and that is what differentiates us from other firms.

Audit Services provided are;

- Audit of Financial Statements according to International Financial Reporting Standards (IFRS) and United States Generally Accepted Accounting Principles (US GAAP) and other GAAPs
- Audit of interim financial statements
- Special audits such as fraud audit
- Support in mergers, acquisitions and due diligences
- Operational audit and review of internal control systems
- Special financial studies

Tax Planning for the Future

Promesa is providing an ongoing service to its clients by informing them about the latest changes and developments in tax regulations and advising them on the implications of these for their businesses. We believe that tax services are treatment of past situations, however they are a creative and forward looking activity in which clients profit from our experience.

Promesa is aiming to help clients manage as an operational cost, to support them with unique solutions developed in a cooperative approach, to go beyond the scope of conventional approaches by making the best use of technology and to support them in the race and to keep them one step ahead of competitors.

Promesa approach to tax services are;

- Establish sustainable tax strategies based on our technical knowledge, the client's structure, the macro economic situation and the industry requirements
- Provide in depth accounting and compliance knowledge
- Support clients to assess, improve and monitor tax function processes
- Support clients in managing relationships with tax authorities

Services offered by Promesa are as follows;

- Tax certification services
- VAT refund services, VAT solutions and VAT consultancy
- Transfer pricing services
- Investigation for specific issues
- Investment incentive consultancy
- Tax planning
- Tax inspections and disputes
- Support for tax compromise processes
- Support for preparation of petitions of ruling
- Free trade zones consultancy
- Tax issues for foreign citizen workers
- Tax consultancy for mergers, acquisitions and due diligences

ADVISORY SERVICES



Adding Value to your Business

Our Advisory Services can be described as "creation of value for our clients, through the application of knowledge, techniques and assets, to improve performance. This is achieved through the rendering of objective advice and/or the implementation of business solutions".

Our consultants are primarily concerned with initiating and implementing organisational, behavioural and technological changes. Promesa is offering **End-to-End Solutions**, while we also provide specialist skills and industry knowledge. One of the major advantage of Promesa Advisory Team is our staff has also operational background in real sector in addition to consultancy experience in respective firms and that creates a differentiation of us compared to other firms.

The services offered by us are as follows;

1. Business consulting

- Set-up of business strategy and market entry strategy
- Establishing long-term strategy
- Operational effectiveness
- Industry and competition analysis
- Cost saving methodologies

2. Investment consultancy and valuation

- Foreign investment consultancy
- Project and investment financing and financial feasibility
- Sale and purchase of companies
- Preparation of business plans and business modelling
- Determination of financing methodology for investment

3. Business recovery and restructuring

- Business recovery services
- Restructuring
- Business regeneration services
- Independent business review
- Support in credit negotiations and financing

4. Establishment of Management Information Systems

- Implementation of reporting software
- Development of reporting program

5. Crisis Management Services

- Asset and networking capital management
- Increasing operational effectiveness
- Personal management
- Negotiations with creditors

ACCOUNTING and OUTSOURCING SERVICES



Focus on your Core Business

In today's world, companies tend to outsource for their supporting activities in order to focus on their core businesses. By doing this, companies aim to decrease their operational cost and focus on their business. We provide accounting, payroll, reporting and other services to support our clients.

The services offered by Promesa are as follows;

1. Accounting Services

- Bookkeeping in accordance with Turkish statutory requirements and preparation of all monthly, quarterly, and annual tax declarations.
- Review of the accounting records according to tax laws
- Performance of the relevant opening operations for headquarters, offices and/or branches at Tax Offices, Social Security Administration, and Regional Employment Directorates
- Transformation of reports in accordance with the uniform chart of accounts into report formats (IFRS, US GAAP)
- Preparation of management reports
- Software selection and integration with accounting system

2. Payroll Services

- Processing and checking the payroll
- Preparation of monthly Social Security Returns
- Handling application and leaving documentation

3. Tax Compliance Services

- Preparation of all tax returns
- Review of tax returns

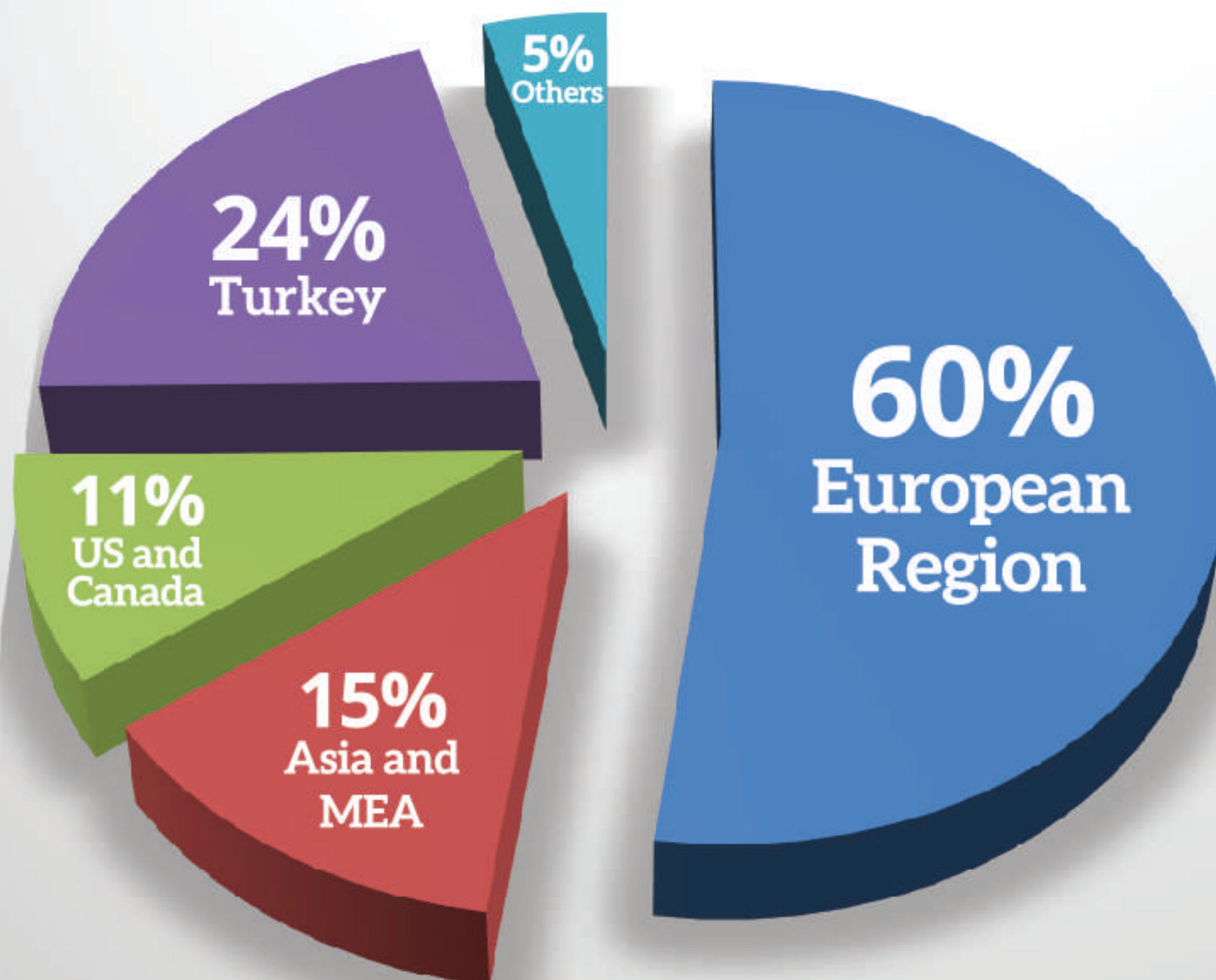
4. Interim Staffing

5. Corporate Statutory Compliance

- Establishment and closing procedures of companies, branches and liaison offices
- Services for expatriate personnel

OUR CLIENTS

CLIENT PROFILE CHART



- European Region
- Asia and MEA
- US and Canada
- Turkey
- Others

PARTNERS

Murat Şenyüz

Tax Consultancy Services

Qualifications

- Certified Public Accountant
- Certified Public Auditor
- Tax audit and tax consultancy
- Tax planning
- International taxation
- Turkish commercial law

Experience

1998-2003

Deloitte Touche, Tax Department

2003-....

Promesa, Head of Tax Consultancy Services

Yaşar Kemal Öztürer

Audit and Advisory Services

Qualifications

- Certified Public Accountant
- Certified Public Auditor
- Independent Audit
- Fraud Audit
- IFRS and US GAAP Reporting
- Mergers, Acquisitions and Due Diligences
- Business consultancy
- Valuation

Experience

1998-2003

KPMG, Audit Department

2003-2004

Financial Controller, Alliance Unichem

2004-2007

Chief Financial Officer, Hero Baby

2007-

Promesa, Head of Audit

Remzi Koray Yurteri

Tax Certification Services

Qualifications

- Certified Sworn Financial Advisor
- Certified Public Auditor
- Tax certification
- Tax inspections and disputes
- Transfer pricing

Experience

2002-2007

Tax auditor at Ministry of Finance

2007-2011

Finance and Accounting Manager, Alpet Madeni Yağlar

2017-

Promesa, Head of Tax Certification Services

Erdal Zafer Bozkurt

Outsourcing and Accounting Services

Qualifications

- Certified Public Accountant
- Certified Public Auditor
- Accounting
- Payroll
- Social security & labour law

Experience

1998-1999

Arthur Andersen, Outsourcing Department

1999-2001

Deloitte, Outsourcing Department

2001-2003

Immergas, Finance Manager

2003-2006

Lear Corporation, Finance Manager

2006-....

Promesa, Head of Outsourcing Services

Ozan Akar

Audit and Advisory Services

Qualifications

- Certified Public Accountant
- Certified Public Auditor
- Independent Audit
- IFRS and US GAAP Reporting
- TFRS Reporting
- Mergers, Acquisitions and Due Diligences
- Valuation

Experience

2005-2006

Boğaziçi Denetim, Audit Department

2006-2007

Ziraat Bankası, Audit Department

2008-2010

PKF, Audit Department

2010-2013

Deloitte Touche, Audit Department

2013-....

Promesa, Audit Department



MSI Global Alliance at a glance

Independent legal & accounting firms



100+
Countries



250+
Member firms



25+
Established for
over 25 years



13,988
Total member firm
personnel worldwide



Quality

We are committed to high standards and only recruit and retain high quality members



Exclusivity

We appoint only one law and accounting firm in each jurisdiction



Multi-disciplinary

Our unique membership structure has a 50/50 split between legal and accounting firms



Independence

Our member firms retain their independence while gaining global reach



