



Crowe

Welcome

June, 2020



Crowe

Welcome

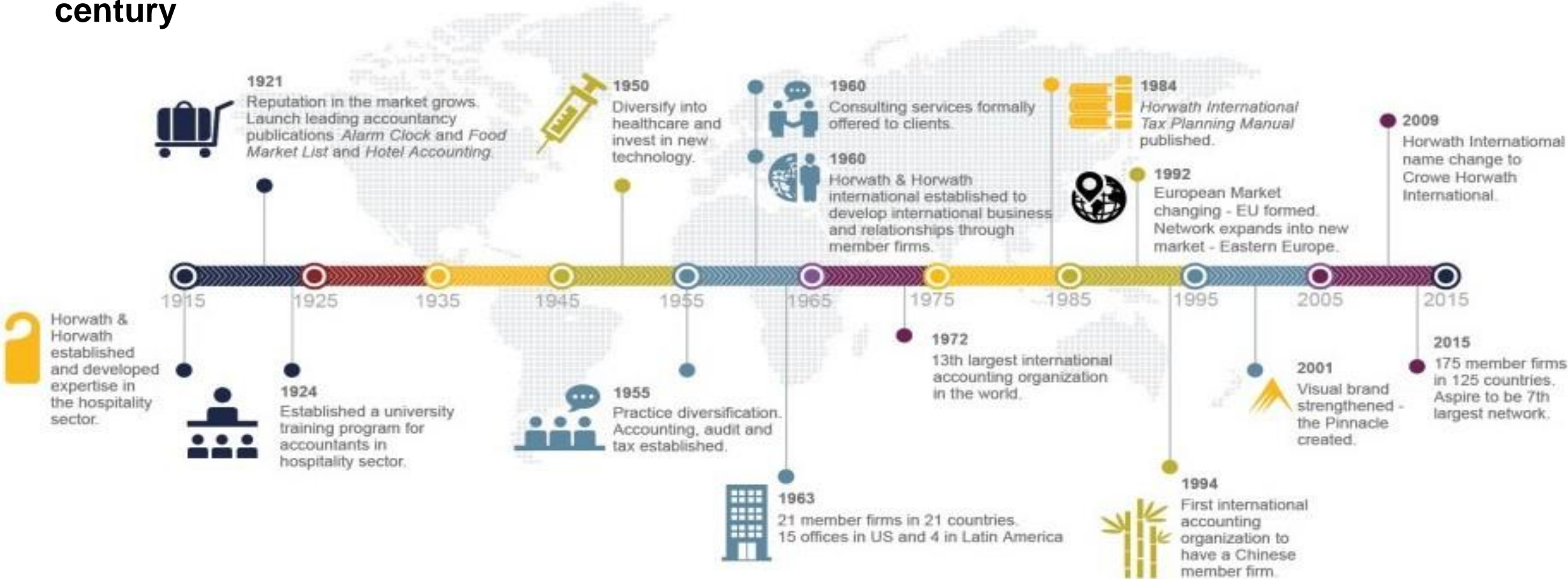
June, 2020



Who we are

History of Crowe Global

A well-established network, dating back more than a century



Our Brand : The Pinnacle

Pinnacle: The highest level or degree attainable



- Integrated Global Network
- Impeccable Service
- Technical Expertise
- Consistent Quality

Our Values

01

We Care



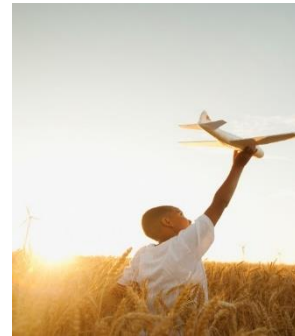
02

We Share



03

We Invest



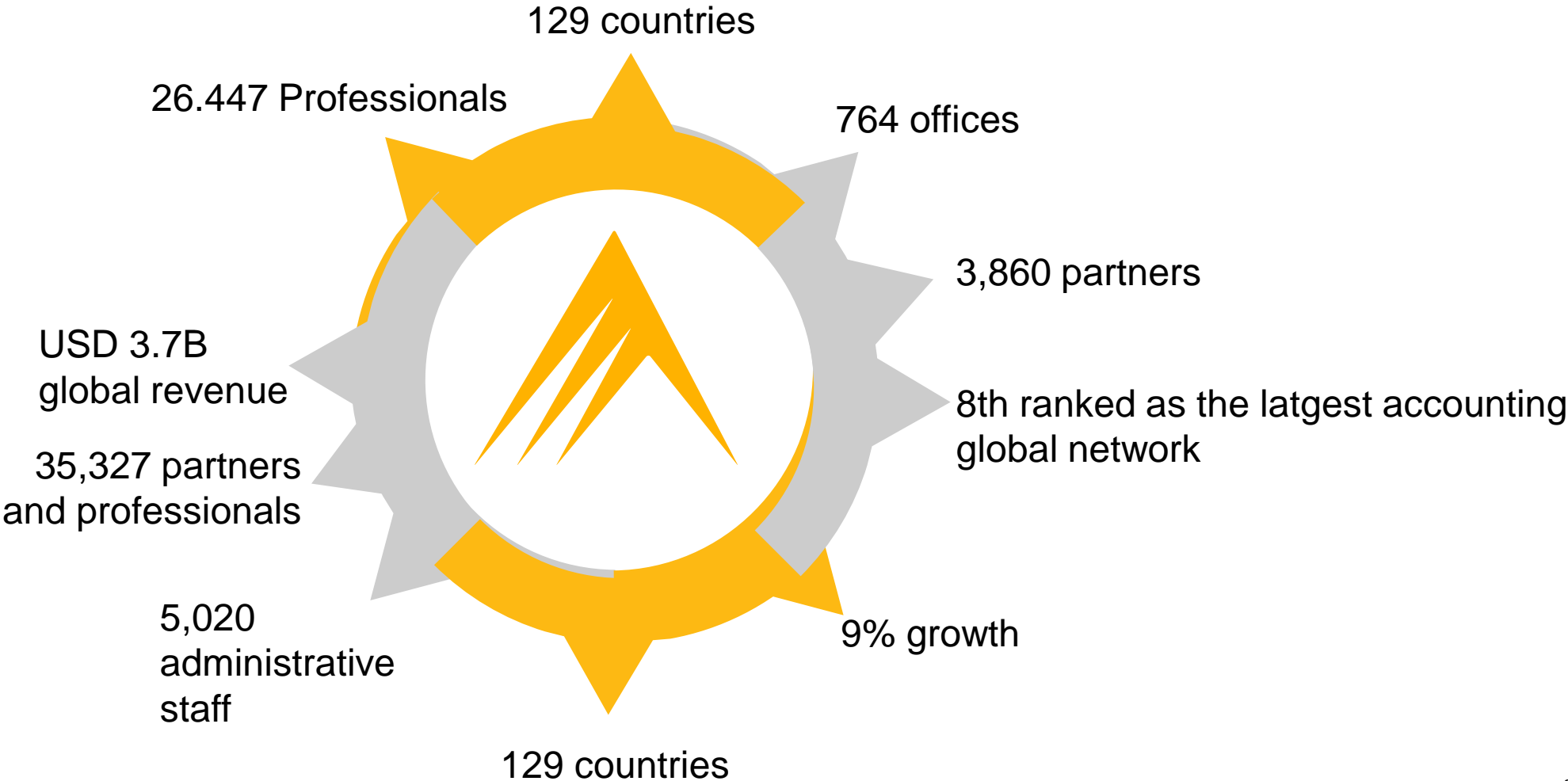
04

We Grow



Global Presence

Crowe Global By the Numbers



Global Presence Combined with Local Expertise

Crowe Horwath International's clients value our truly global reach combined with local expertise.



Our partners and professionals offer in depth understanding of local business rules and regulations, culture language, and traditions.

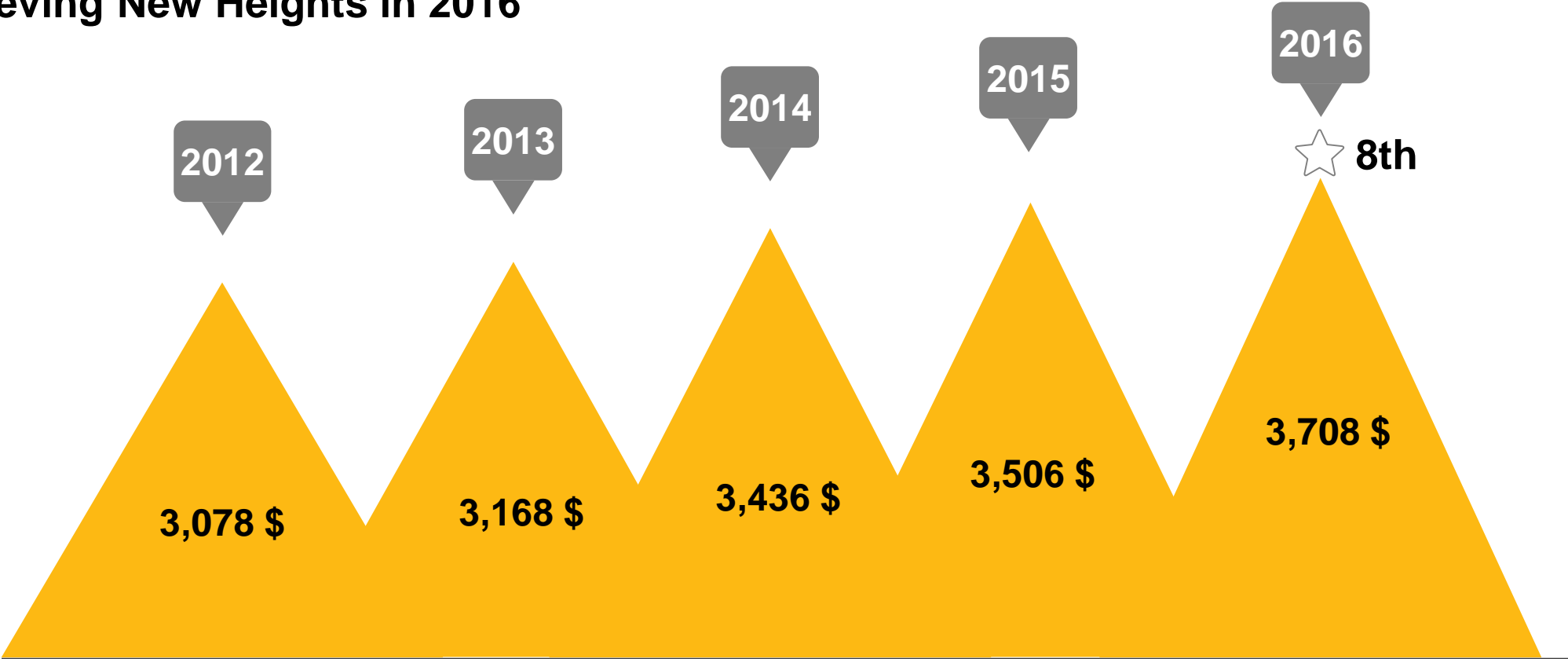
8th Largest

8th Largest Global Network of Independent Audit and Advisory Services Firms in the World*

Rank 2016	Name	Revenue (US\$M)	Growth Rate (%)
Networks			
1	Deloitte	36,800.0	5%
2	PwC	35,896.0	2%
3	EY	29,626.0	3%
4	KPMG	25,420.0	4%
5	BDO	7,601.4	4%
6	RSM	4,865.7	5%
7	Grant Thornton	4,789.2	3%
8	Crowe Global	3,708.3	6%
9	Baker Tilly International	3,235.2	6%
10	Nexia International	3,207.5	4%
11	Moore Stephens International	2,742.6	3%
12	Kreston International	2,105.2	3%

Sustained Growth and Stability

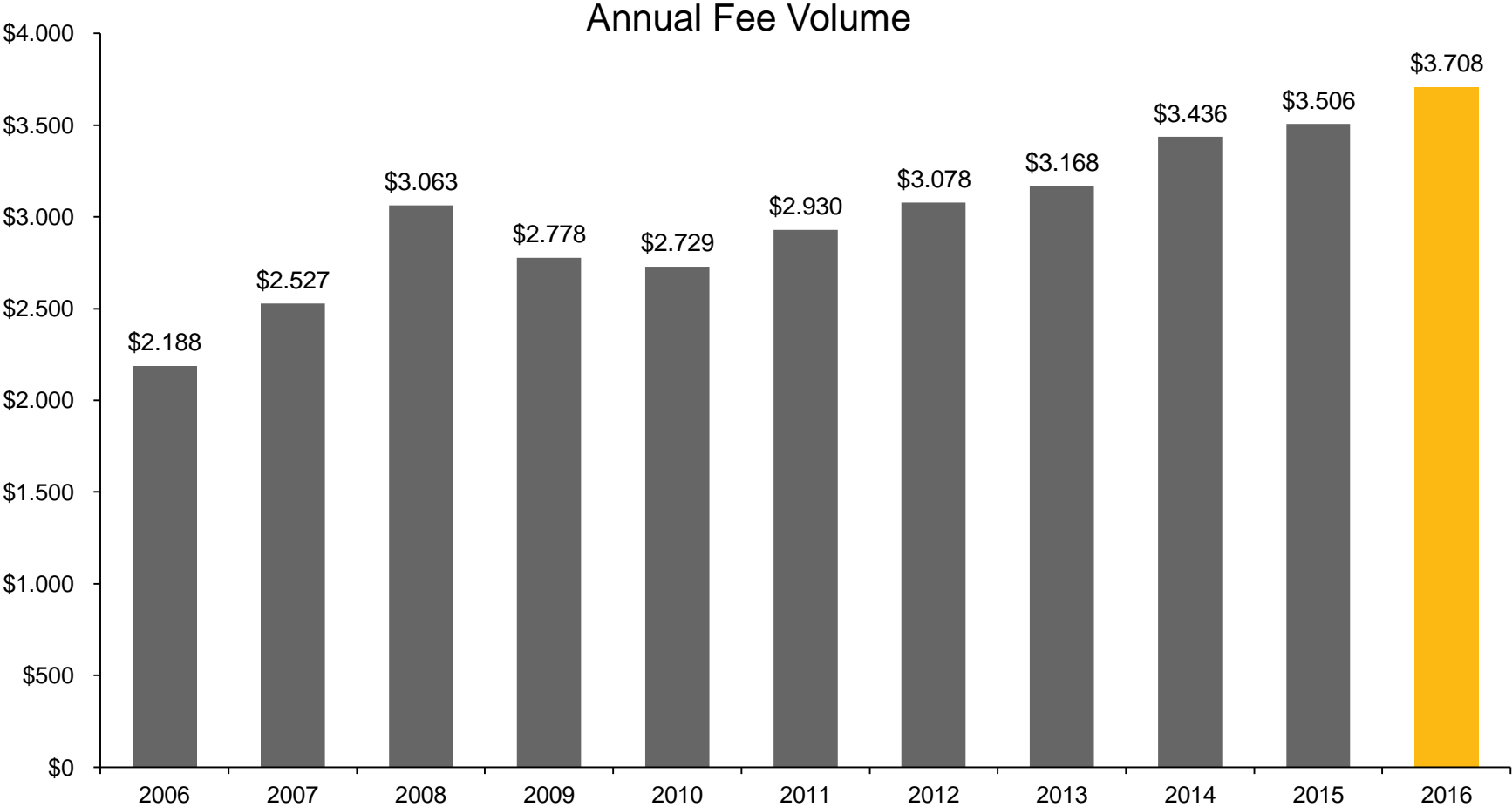
Achieving New Heights in 2016



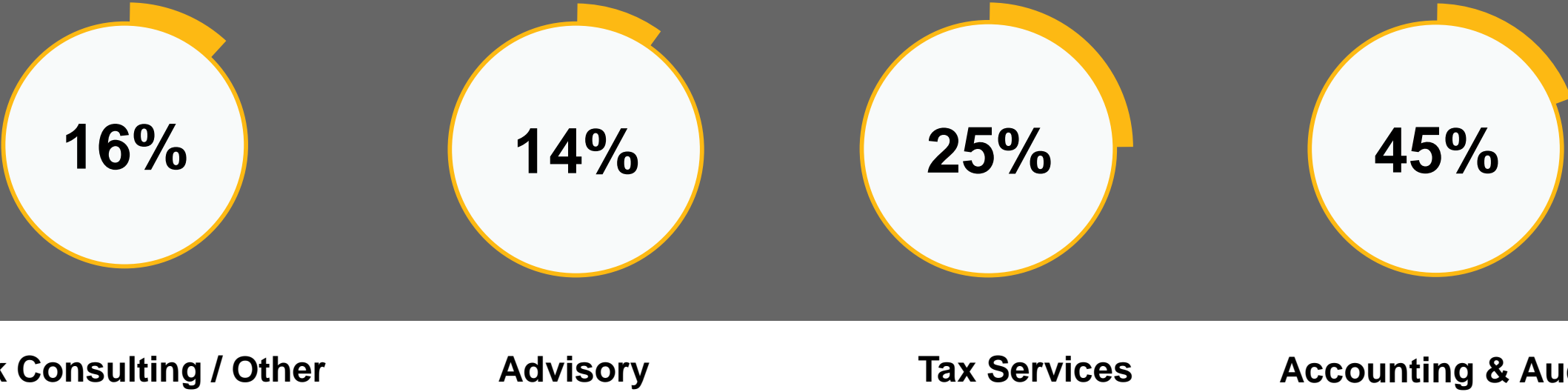
* In USD M

Sustained Growth and Stability (in USD M)

Annual Fee Volume

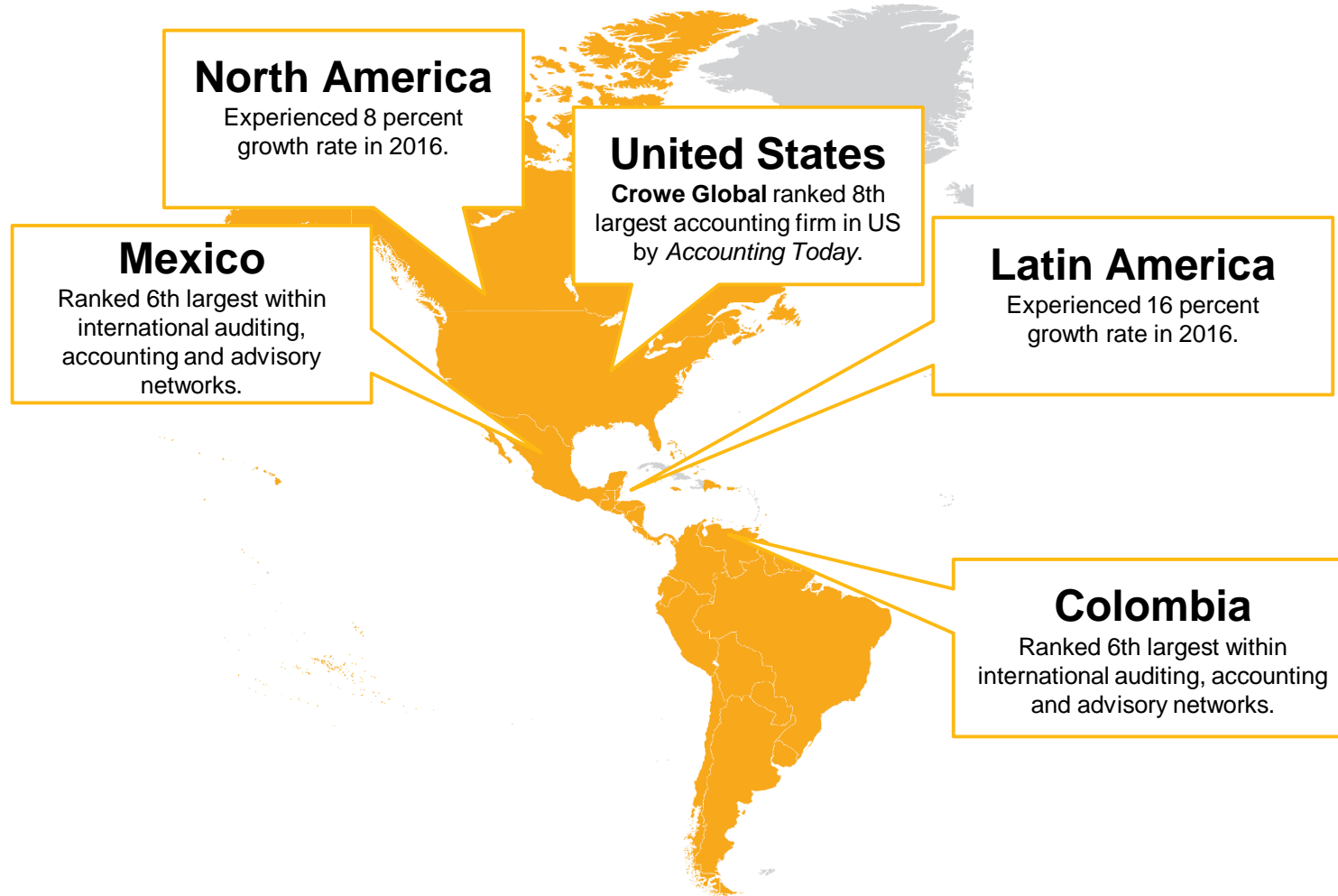


Revenue by Core Service

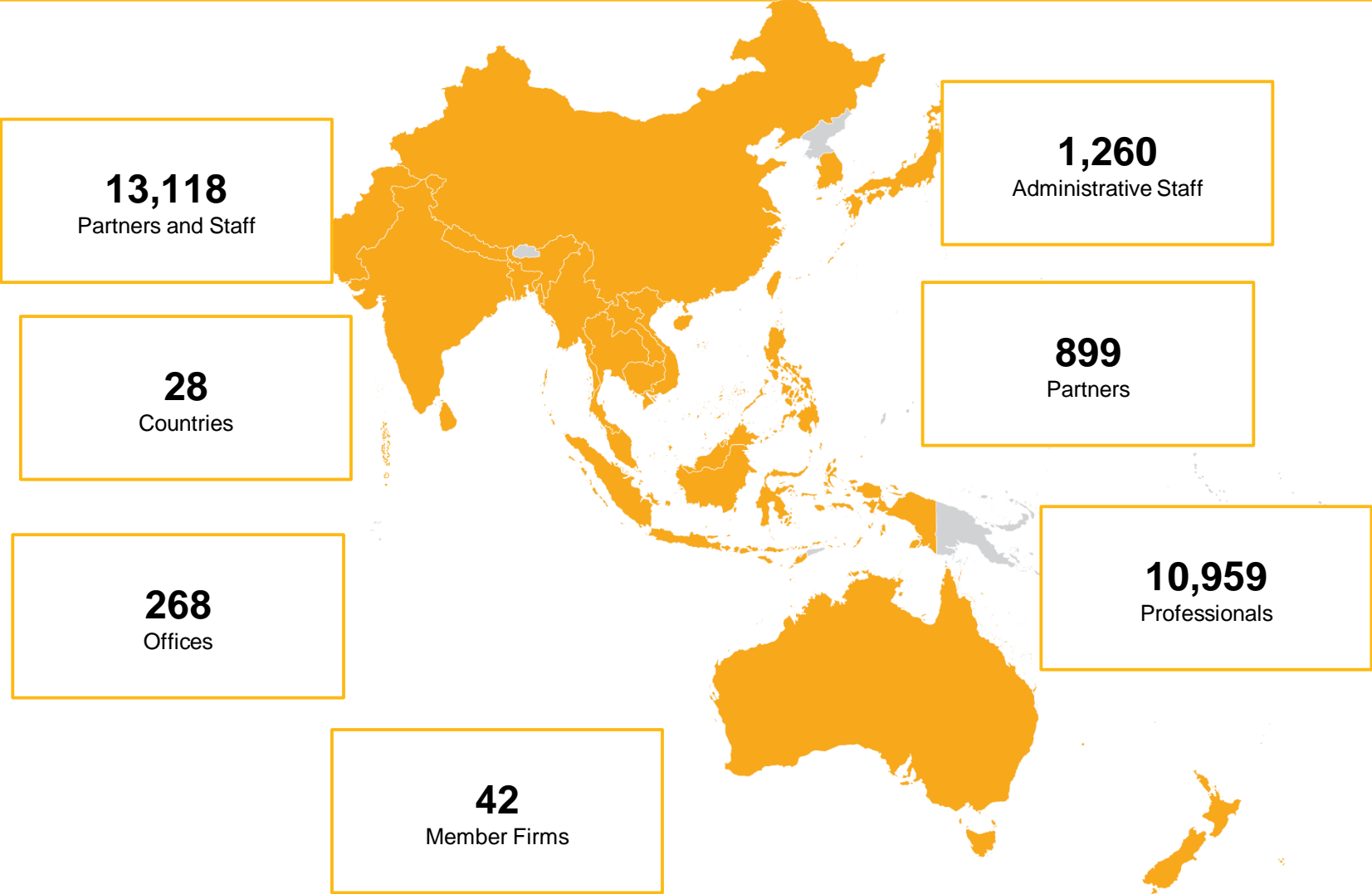


The chart shows a breakdown of Crowe Globals' revenue as reported in the International Accounting Bulletin (IAB) World Survey for 2016

Americas : Our Standing

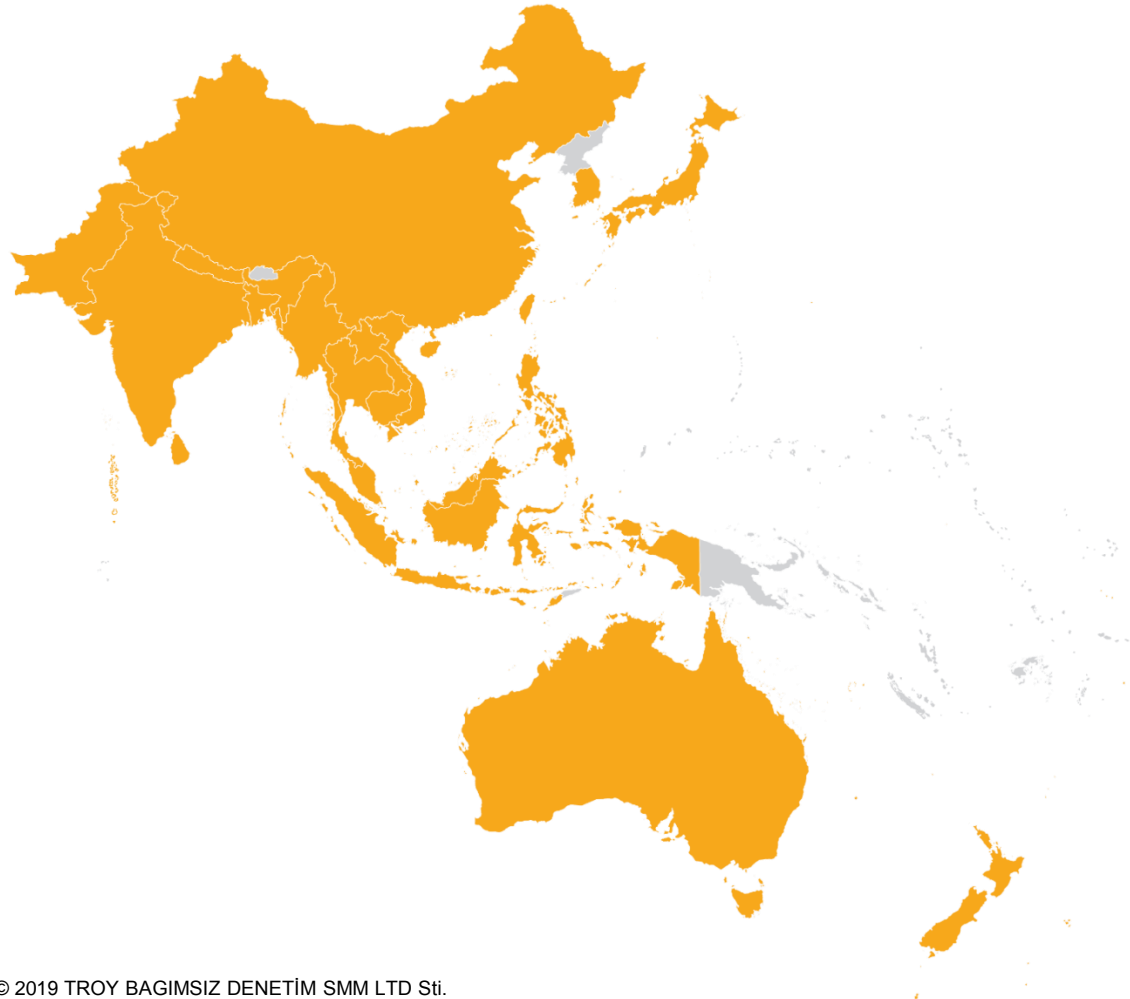


Representation in All Major Countries Across Asia Pacific



Crowe Global Ranked #6 in Asia Pacific

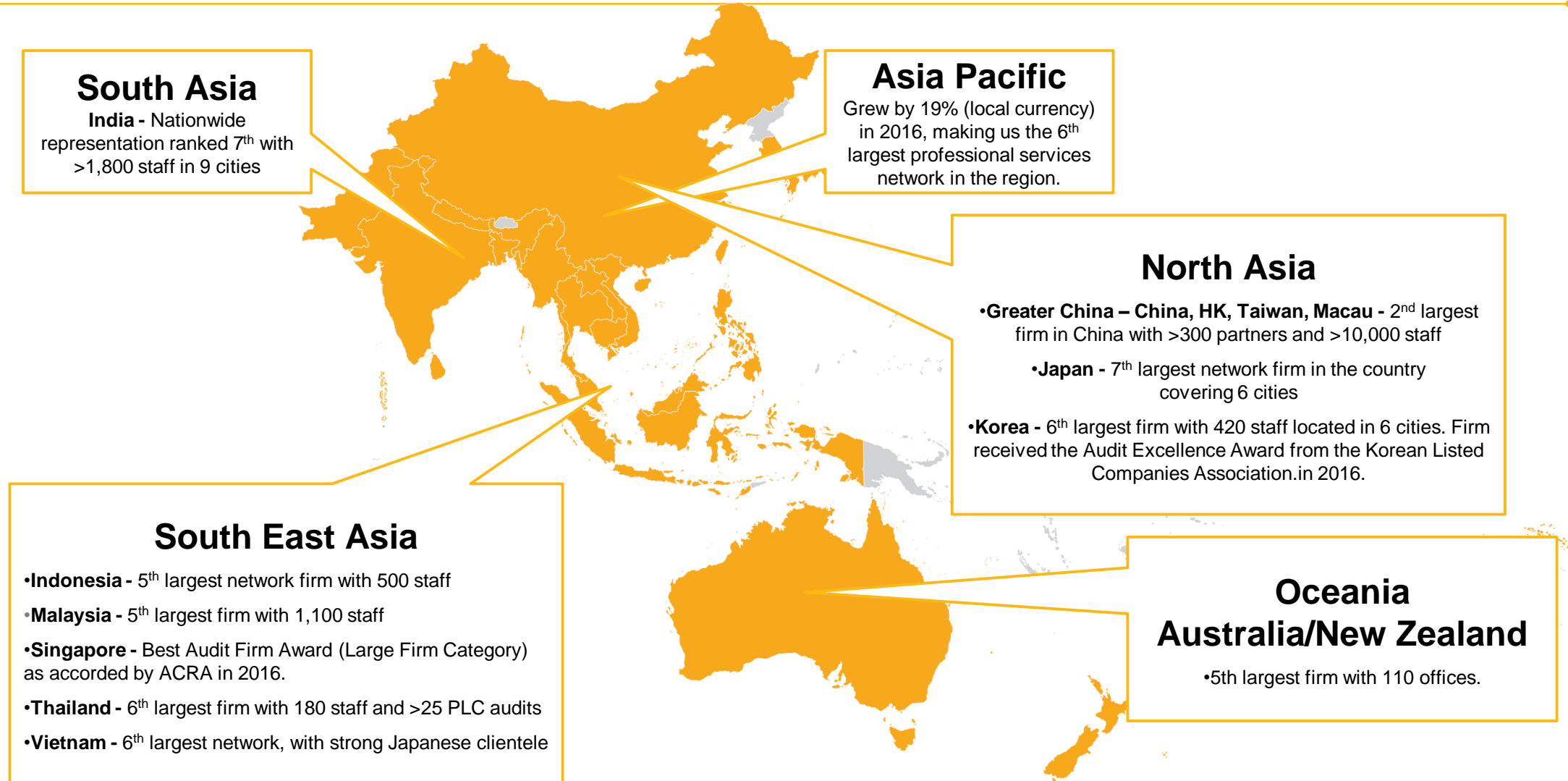
International Accounting Bulletin – February 2017



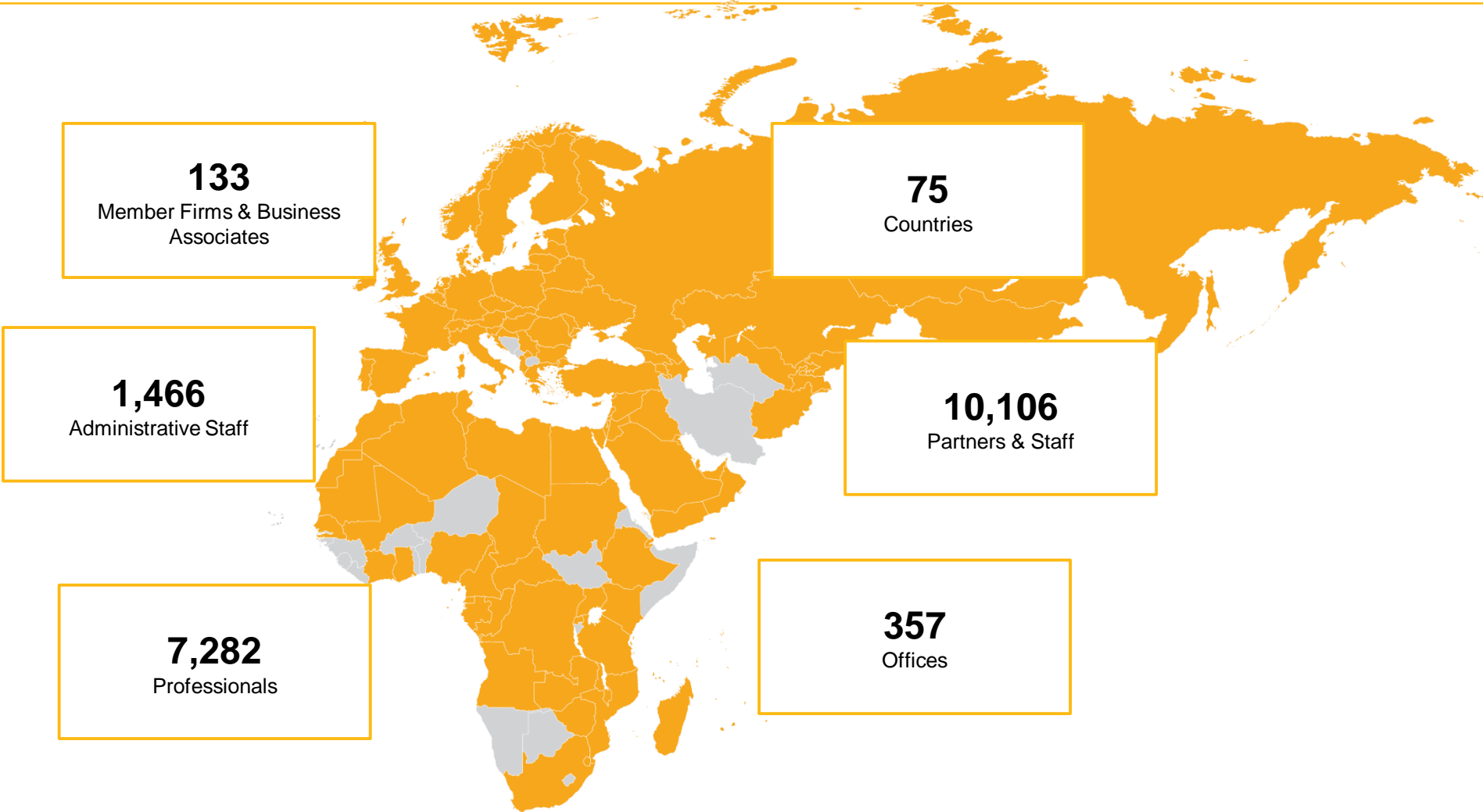
ASIA-PACIFIC

	Name	Rev (\$m)	Growth	Staff
NETWORKS				
1	PwC	5,843.0	3%	60,649
2	Deloitte	5,200.0	4%	49,925
3	KPMG	4,060.0	7%	38,467
4	EY	3,239.0	4%	40,491
5	BDO	1,105.5	4%	15,623
6	Crowe Global	914.2	13%	13,118
7	Grant Thornton	696.4	23%	12,738
8	RSM	617.4	3%	12,207
9	Baker Tilly International	607.2	14%	8,953
10	Moore Stephens International	514.9	5%	8,994
11	Kreston International	480.7	2%	8,446
12	HLB International	395.5	31%	7,769
13	Pan-China International	357.2	11%	5,251
14	Nexia International	318.4	25%	5,941
15	ShineWing International	296.2	7%	6,139
16	Reanda International	154.5	6%	2,479

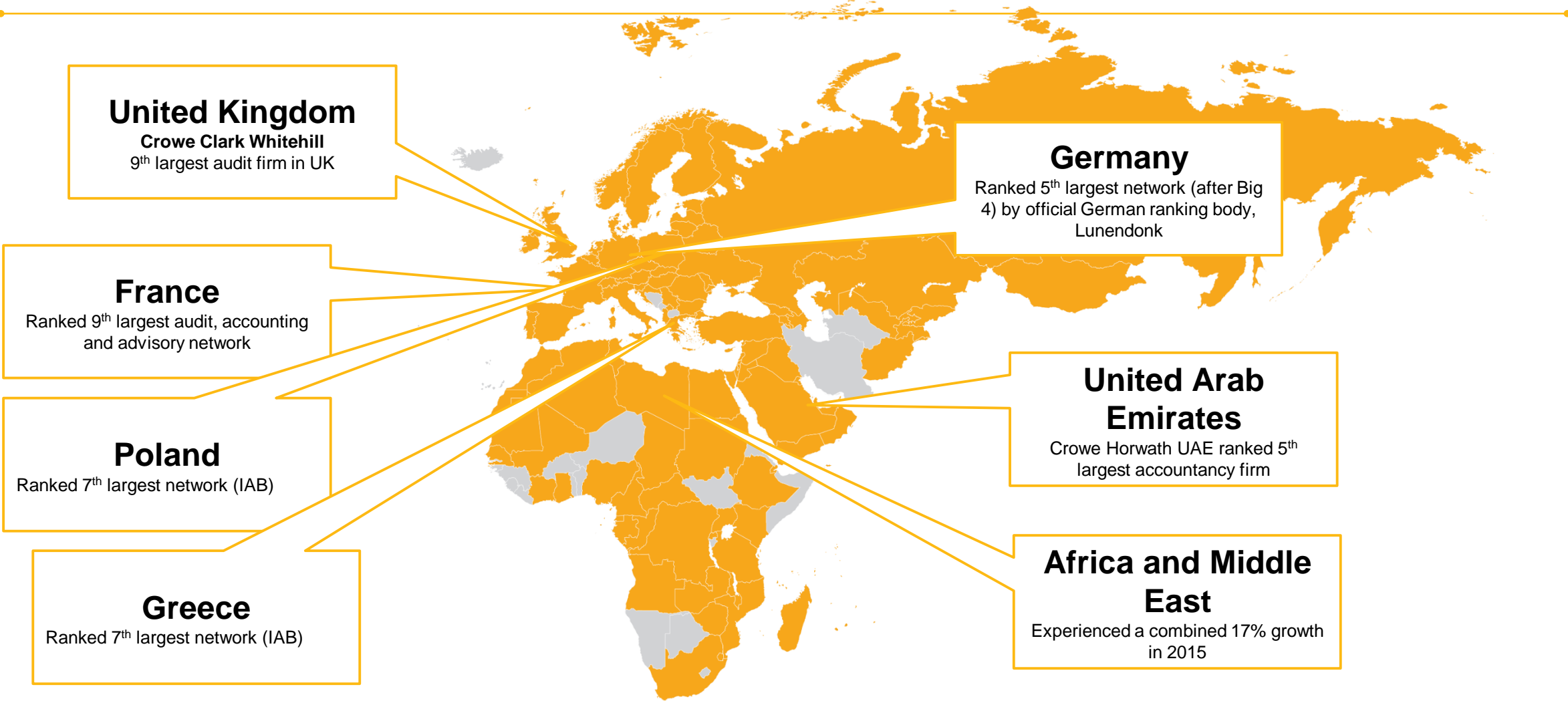
Asia Pacific : Our Standing

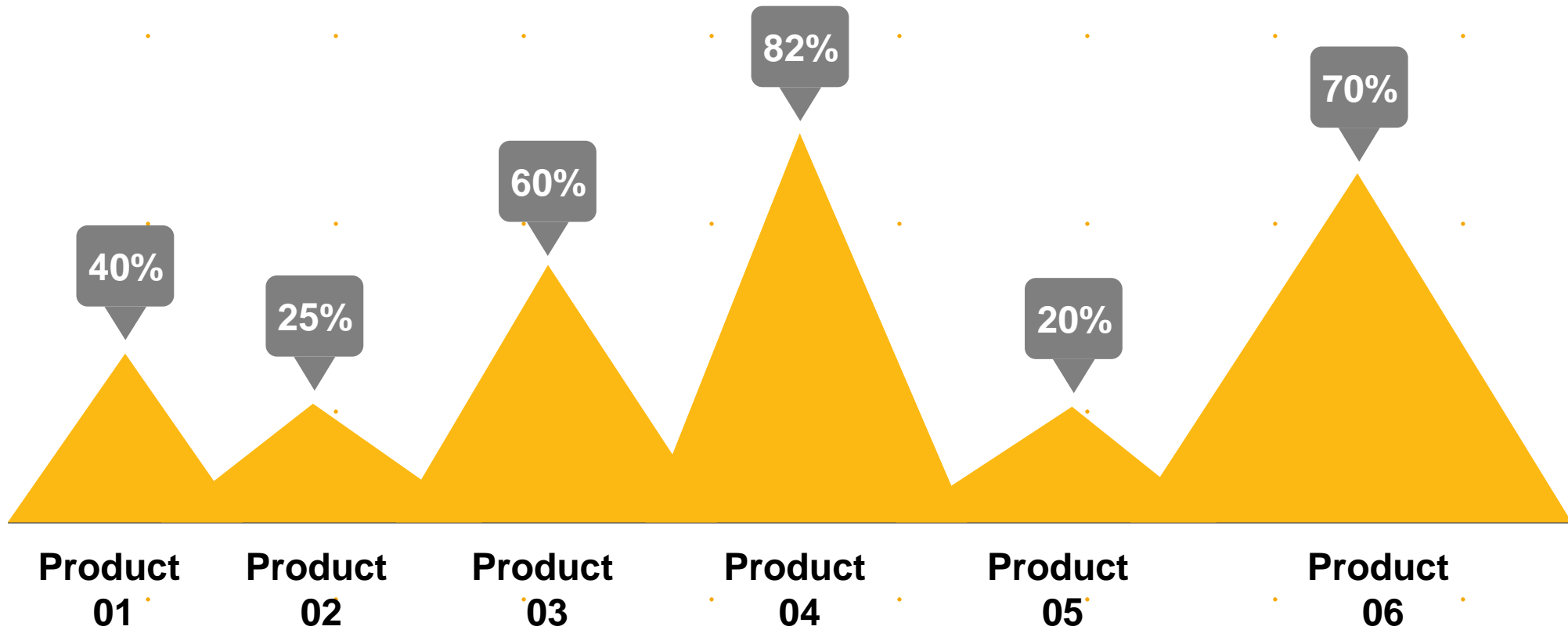


Regional Profile - EMEA



EMEA : Our Standing





Sed utrum hortandus es nobis, Luci, inquit, an etiam tua sponte propensus es? Aufert enim sensus actionemque tollit omnem. Mihi vero, inquit, placet agi subtilius.

Meet the Team

Crowe Turkey – Regional Partners

At Crowe Troy, we are known for our local knowledge, expertise and experience balanced by an international reputation for the highest quality in audit, tax, advisory and risk services.

We're a network of firms in 130 countries with more than 200 independent accounting and advisory firms who are committed to delivering quality in assurance, advisory and tax services. Our firms are unified through a shared commitment for impeccable quality service, highly integrated service delivery processes and a common set of core values and management philosophies that guide their decisions daily.

As Crowe Turkey, we are located in İstanbul, İzmir and Ankara within the borders of Turkey.



Hasan Yalçın
Partner



Elvan İnanlı
Partner



Faik Yılmaz
Partner

Services

Our Services



Audit

- Audits, Reviews and Compilations
- Agreed-upon Procedures
- Forecasts and Projections
- Securities Exchange Reporting
- Benefit Plan Audit Services

Tax

- Tax Audit- Tax Certification (YMMM) and other Sworn Financial Advisory
- Transfer Pricing
- Value Added Tax
- Wealth Management
- Real Estate
- Expat Taxes
- Corporate Tax Compliance
- International Tax Restructuring

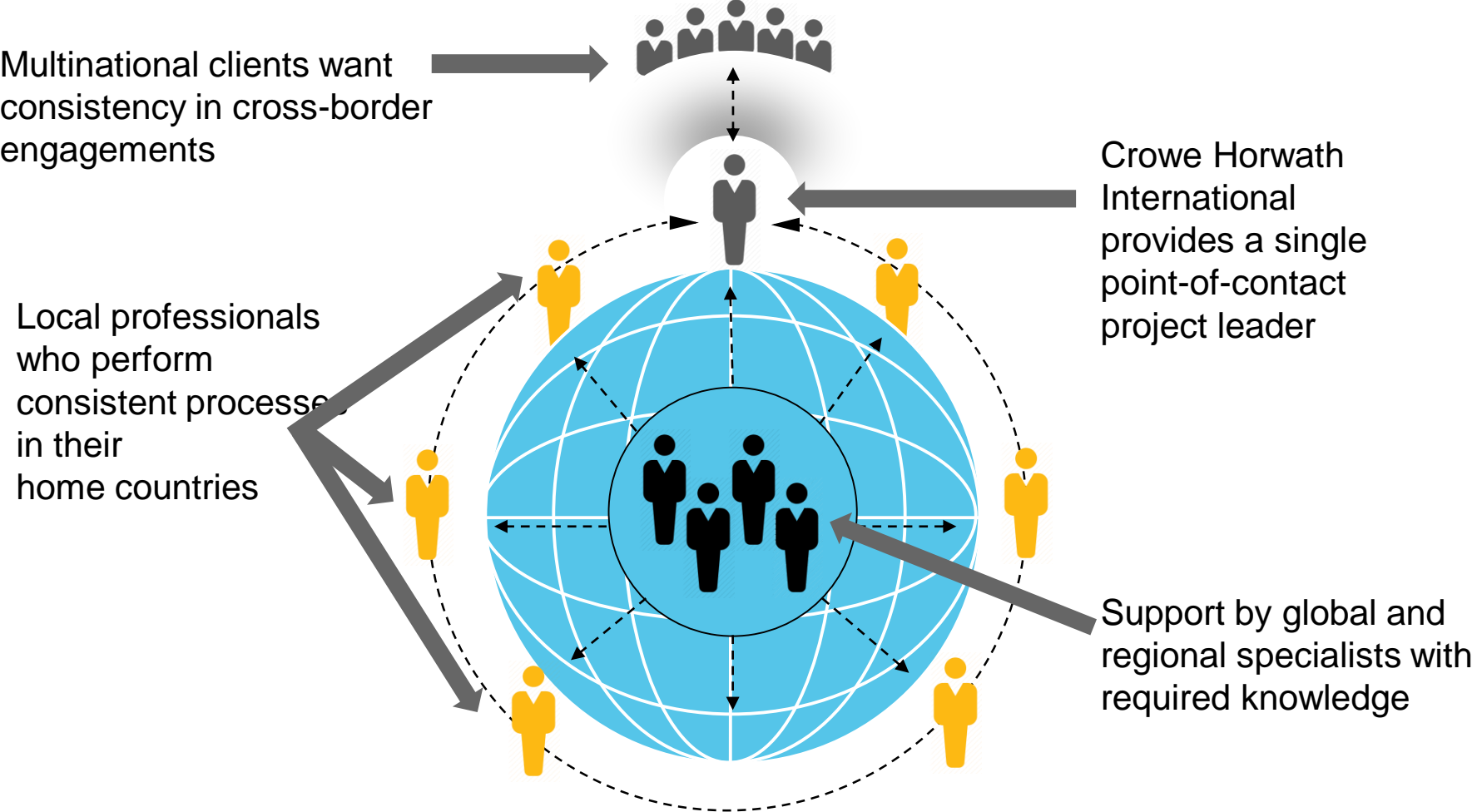
Accounting

- Book-keeping in line with Turkish Uniform Chart of Accounts
- Maintenance of journals and ledgers
- Management reporting
- Front office accounting including preparation of sales invoices, AR&AP lists, expense claims
- Payroll
- Tax Compliance
- Management Reporting

Advisory

- Transaction support
- Deal structuring
- Foreign GAAP conversions
- Tax Consulting
- Acquisition Strategy
- Due Diligence
- Advice on negotiation strategies
- Merger integration services

Crowe Global ; Multinational Team. Single Point of Contact.



Foreign Business Desks

Foreign Business Desks

- Foreign Business Desks (FBDs) reflect how our local roots, in-depth knowledge, and cultural diversity deliver meaningful value to clients' businesses as they look to expand into new markets.
- FBDs are focused in select markets with high inbound and/or outbound activity, and where success and client service requires culturally-aligned resources.
- Our FBD professionals have a deep understanding of the political, cultural, and economic background of their practice countries. They know the local rules, regulations and are able to help clients build global success.
- The following FBDs have been successfully established in order to provide country-specific expertise in accounting, audit, tax, and corporate advisory:
 - Turkey Desk; Germany, UK, Netherlands, Italy
Singapore, Taiwan, Thailand, United States and Vietnam.
 - China Desk in: Brazil and France.

"The Japan Desk in Singapore is an excellent example of the working relationship between Crowe Horwath Singapore and Yusei Audit. We have helped many of our mutual Japanese clients in Singapore and the ASEAN region achieve excellence through our local expertise in the field of audit, accounting, tax and risk services.

**Tan Kuang Hui, CEO,
Crowe Horwath Singapore**

Our Experience Specific to Turkey



- Strong and highly experienced team capable of evaluating and delivering effective solutions
- Proposed team members have detailed knowledge of Turkish market
- High reputation, local market experience & considerable track record with diversified client portfolio
- Local know-how with international experience and perspective
- Strong penetration into Middle and Upper Middle Market in Turkey
- Immediate access to accounting, tax and other services of Horwath Troy
- Advisory services on ;
 - - currency and inflation issues
 - - quality of records
 - - joint-venture partner (reputational issues)
- Tailor-made dynamic, specific accounting and finance solutions
- Close cooperation with client focused on specific needs of particular business with aim to minimize risks

Serving Cross-Border Clients



How Crowe Troy can add value to your business in Turkey :

Connectivity:

- Crowe Troy, serve clients utilizing consistent and seamless processes and tools.
- We can support your business with great connections in the banking, legal, and technical communities, as well with international organizations and national governments.

A single point of contact:

- Crowe Troy has a dedicated group of partners and managers who will be chosen to serve as your single point of contact based on your geographic location.

Local country diligence:

- Local country service delivery is performed by local country professionals who are supervised by quality control partners.

International tax expertise:

- Our tax and deal structure consultation is provided by experts in local and international tax.

Why Crowe Troy?



- **Connectivity** - seamless cross-border service
- Single point contact
- Local country diligence
- International Tax expertise
- Focus on mid-sized businesses – we have good understanding of ownership, management and operating issues at this level
- Strong executive level participation
- Industry knowledge
- Fair fee commitment

- **We value your relationship** – our clients value our advice

About Turkey Regulations

According to Turkish regulations, tax certification would mean that a Certified Public Accountant (SMMM) Certifies the tax returns. The certification requirement has been introduced by the **Ministry of Finance** .

The scope of tax certification can be summarized under three headings: tax certification, tax calculation and reporting.

We would like to point out that tax certification services not only serve to decrease the risk of undergoing a tax inspection but also help detect and correct erroneous tax implementations at an early stage.

In addition, an important added value created by tax certification services is the tax planning opportunities identified and brought to the attention of management during the audit.

The tax certification and advisory services are rendered by our **Certified Public Accountants**. Tax certification relates to the certification of a company's corporate tax return, social security return, Value Added Tax Return, Withholding Tax Return by Certified Public Accountants.

70% of our staff have **"Sworn-in-CPA"**, "CPA" licenses according to Code 3568 and auditor" certificates of the regulatory authorities.



About Turkey

By means of the authorization certificates, our firms have been providing tax services since 1987 in the name of Ministry of Finance to all firms in Turkey.



T.C.
Türkiye Cumhuriyeti
MALİYE BAKANLIĞI



İSMMMO İSTANBUL SERBEST MUHASEBECİ MALİ MÜŞAVİRLER ODASI
ISTANBUL CHAMBER OF CERTIFIED PUBLIC ACCOUNTANTS

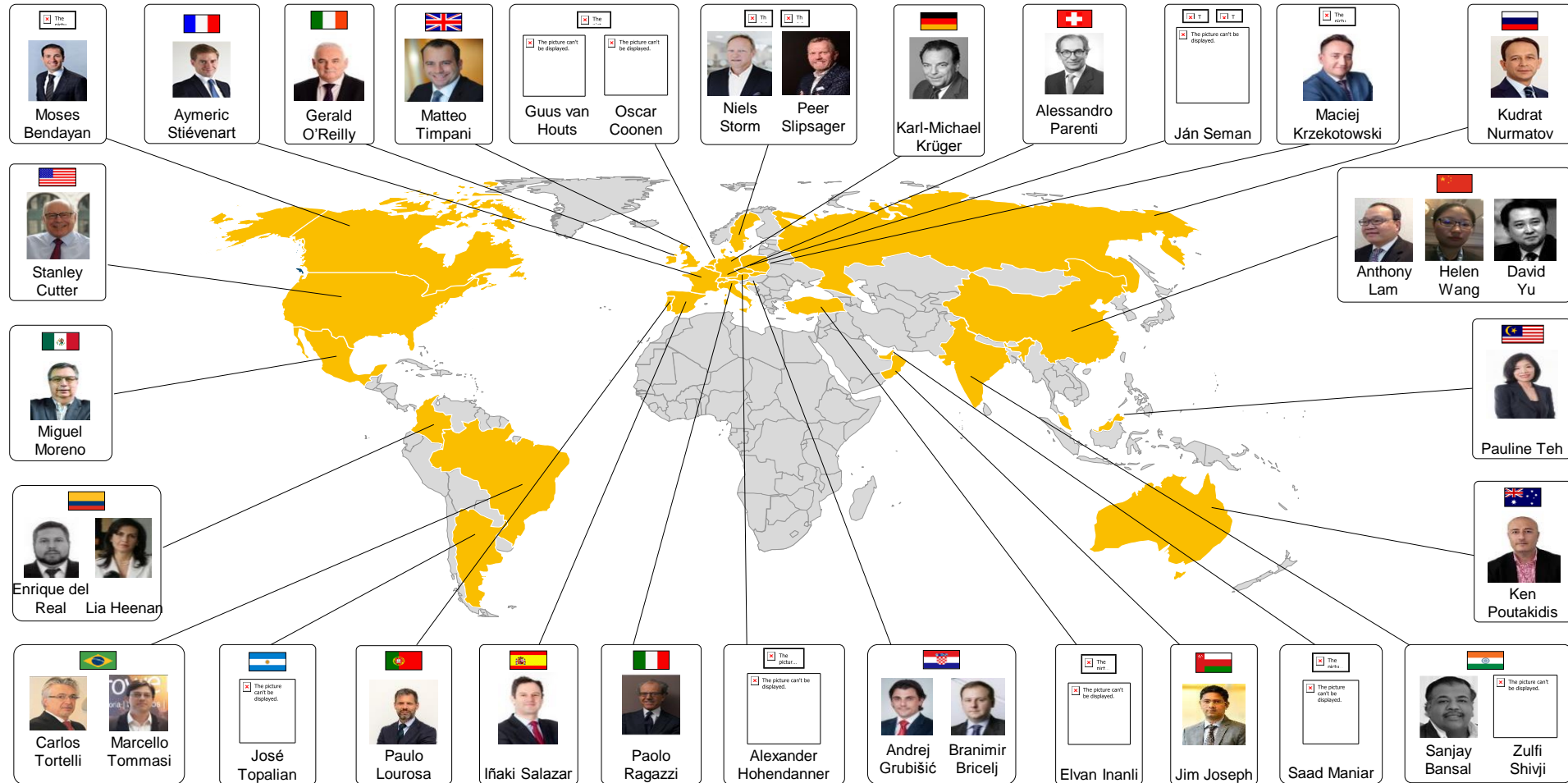


İSTANBUL YEMİNLİ MALİ MÜŞAVİRLER ODASI
Chamber of Sworn-in Certified Public Accountants of Istanbul



TÜRMOB
TÜRKİYE SERBEST MUHASEBECİ MALİ MÜŞAVİRLER
VE YEMİNLİ MALİ MÜŞAVİRLER ODALARI BİRLİĞİ

International M&A – Team of Crowe Global. Over 130 Professionals in 28 Countries





Thank You

E-Mail

Elvan.inanli@crowe.com.tr

Visit

<https://www.crowe.com/tr/troy>

Gsm : +90 5324141157

Phone : +90 212 2671001

Address

Seba Office Boulevard

Ayazađa Mahallesi, Mimar sinan
Sokak

D Blok, Kat.6 No.45

Sariyer – Istanbul - Turkey

Elvan İnanlı
Partner