1. Information Regarding the Data Controller

Data Controller Name :	DENGE YÖNETİM VE KURUMSAL FİNANS DANIŞMANLIK HİZMETLERİ A.Ş.
Address :	Hürriyet Mah. Dr.Cemil Bengü Cad. Hak İş Merkezi No:2 Kapı No:2 34403 Kağıthane / İstanbul
MERNİS No. :	291172545000001
E-mail / KEP Address :	privacy@mazarsdenge.com.tr / denge.dyk@hs03.kep.tr
Website :	www.forvismazars.com/tr/tr

This privacy policy has been prepared within the scope of Article 10 of the Personal Data Protection Law No. 6698 on the Protection of Personal Data (“**KVKK**”, “**Law**”) and the Communiqué on the Procedures and Principles to be Followed in Fulfilling the Obligation to Inform, in its capacity as the data controller, by DENGE YÖNETİM VE KURUMSAL FİNANS DANIŞMANLIK HİZMETLERİ A.Ş. (“**Data Controller**”, “**Company**”, “**we**”). In accordance with the Law and relevant personal data protection legislation, your personal data—as our individual client or the authorized representative of our corporate client—will be processed by the Data Controller within the framework of M&A, valuation and capital markets service procurement processes in compliance with the law and principles of honesty; accurately and, where necessary, kept up to date; for specific, explicit, and legitimate purposes; and in a manner that is relevant, limited, and proportionate to those purposes, being retained for the period stipulated by relevant legislation or required for the purpose of processing, and solely within the framework explained below.

2. Information Regarding Your Personal Data That We Process

Your personal data is collected by the Data Controller or authorized natural or legal person data processors through automatic and non-automatic methods—verbally, in writing, or electronically—via email, telephone, website, online applications, ERP software, third-party information provider platforms (CRM and sales intelligence tools, etc.), communication forms on our site, various contracts, and documents/minutes maintained in paper format.

Data Category	Data Types
Identity	Full name, T.R. ID number, signature circulars/declaration, date of birth, place of birth, parents' names, ID card serial/sequence number, marital status, nationality, photocopy of passport, trade name (if associated with a natural person).
Contact Information	Email address, mobile phone number, landline number, workplace address, residential address, Registered Electronic Mail (KEP) address, fax number, social media (LinkedIn) handle, country information of the individual client/service location.
Client Transaction	Contract details, invoice details, promissory note and check details, order and request information, payment receipts, client instructions, correspondence records, power of attorney details, online meeting/webinar recordings (subject to prior notice), client satisfaction feedback, type of service provided, scope of service, and operational details regarding the professional services rendered.
Finance	Bank account number (IBAN), tax plate information, asset information (within the scope of tax consultancy), balance sheet and profit/loss data, credit risk information, tax debt information, financial performance reports, information regarding service amount and fees.
Legal Action	Mediation/lawsuit/execution/reconciliation/discovery file information, correspondence with judicial authorities, dispute information shared within the scope of legal consultancy.
Risk Management	Information processed for managing commercial and administrative risks, inquiry records and investigation reports conducted per MASAK (Financial Crimes Investigation Board) legislation, blacklist inquiries, sanction information within sanction list checks, data regarding whether the client operates in risky sectors, and Anti-Money Laundering (AML) inquiry results.
Physical Location Security	Visitor entry-exit logs recorded during office visits, security camera (CCTV) footage.
Professional Experience	CV/Resume information of client representatives or board members of audited firms, diploma information, professional certificates (*in cases where management competence is evaluated per independent auditing standards*)
Marketing	Email newsletter/announcement "read" status.

Visual and Auditory Records	Security camera (CCTV) footage.
Special Categories of Personal Data	**Criminal Convictions and Security Measures**: *Specifically, for board members during independent auditing processes,* criminal records

3. Legal Grounds for the Processing of Your Personal Data

In the table below, the legal grounds referred to by the articles of the KVKK represent the following:

- **KVKK Art. 5/2(a)**: Being explicitly stipulated in laws (Turkish Commercial Code No. 6102, Tax Procedure Law No. 213, Income Tax Law No. 193, Corporate Tax Law No. 5520, Law No. 5549 on Prevention of Laundering Proceeds of Crime, Law No. 3568 on Independent Accountant Financial Advisors and Sworn-in Certified Public Accountants)
- **KVKK Art. 5/2(c)**: Necessity of processing personal data belonging to the parties of a contract, provided that it is directly related to the establishment or performance of said contract
- **KVKK Art. 5/2(ç)**: Necessity for the data controller to fulfill its legal obligations (Tax Procedure Law No. 213, Turkish Commercial Code No. 6102, Statutory Decree No. 660 and the Independent Auditing Regulation, Law No. 5549 on Prevention of Laundering Proceeds of Crime)
- **KVKK Art. 5/2(e)**: Necessity of data processing for the establishment, exercise, or protection of a right
- **KVKK Art. 5/2(f)**: Necessity of data processing for the legitimate interests of the data controller, provided that it does not prejudice the fundamental rights and freedoms of the relevant person.
- **KVKK Art. 6/3(b)**: Being explicitly stipulated in laws (Law No. 5549 on Prevention of Laundering Proceeds of Crime, Turkish Commercial Code No. 6102 and the Independent Auditing Regulation).

In this context, the legal grounds for the processing of your personal data are set out below:

Data Category	Legal Grounds
Identity	KVKK Art. 5/2(a), KVKK Art. 5/2(c), KVKK Art. 5/2(ç), KVKK Art. 5/2(e), KVKK Art. 5/2(f)
Contact	
Client Transaction	
Finance	
Legal Action	
Risk Management	
Professional Experience	
Marketing	
Visual and Auditory Records	KVKK Art. 5/2(e), KVKK Art. 5/2(f)
Physical Location Security	
Special Categories of Personal Data (Criminal Convictions and Security Measures)	KVKK Art. 6/3(b)

4. Our Purposes for Processing Your Personal Data

Your personal data will be processed for the fulfillment of the following purposes.

- Execution of Emergency Management Processes
- Execution of Information Security Processes
- Conducting Audit / Ethics Activities
- Execution of Access Authorizations
- Execution of Activities in Compliance with the Legislation
- Execution of Finance and Accounting Affairs
- Execution of Company / Product / Service Loyalty Processes
- Ensuring Physical Space Security
- Execution of Activities for Customer Satisfaction
- Organization and Event Management
- Conducting Marketing Analysis Studies
- Execution of Performance Evaluation Processes
- Execution of Promotional Processes
- Execution of Risk Management Processes
- Execution of Storage and Archive Activities
- Implementation of Social Responsibility and Civil Society Activities
- Execution of Contract Processes
- Execution of Strategic Planning Activities

- Execution of Assignment Processes
- Follow-up and Execution of Legal Affairs
- Conducting Internal Audit / Investigation / Intelligence Activities
- Execution of Communication Activities
- Execution / Supervision of Business Activities
- Execution of Occupational Health / Safety Activities
- Receiving and Evaluating Suggestions for Improvement of Business Processes
- Execution of Business Continuity Ensuring Activities
- Execution of Goods / Services After Sales Support Services
- Execution of Goods / Service Sales Processes
- Execution of Goods / Services Production and Operation Processes
- Execution of Customer Relationship Management Processes
- Tracking Requests / Complaints
- Ensuring the Security of Movable Property and Resources
- Execution of Wage Policy
- Execution of Marketing Processes of Products / Services
- Ensuring the Security of Data Controller Operations
- Execution of Investment Processes
- Execution of Talent / Career Development Activities
- Providing Information to Authorized Persons, Institutions and Organizations
- Execution of Management Activities
- Creating and Tracking Visitor Records

5. Transfer of Your Personal Data

Should the conditions for transfer regulated in Article 8 of the KVKK be met, your personal data may be transferred within the country based on the legal grounds that *“personal data may be transferred without seeking the explicit consent of the relevant person if one of the conditions specified in the second paragraph of Article 5 exists (KVKK Art. 8/2-a)”* Furthermore, your special categories of personal data may also be transferred within the country based on the legal grounds that *“provided that adequate precautions are taken, they may be transferred without seeking the explicit consent of the relevant person if one of the conditions specified in the third paragraph of Article 6 exists (KVKK Art. 8/2-b)”* In the presence of the conditions for transfer regulated in Article 9 of the Law, your personal data may also be transferred abroad.

<table>
<tr><th>Transfer Recipient Group</th><th>Data Categories</th><th>Purpose of Transfer</th></tr>
<tr><td>Natural persons or private legal entities</td><td>• Identity
• Contact</td><td>Primarily for the follow-up and execution of legal affairs and the execution of communication activities, as well as the purposes listed above.</td></tr>
<tr><td>Shareholders</td><td>• Identity
• Contact
• Client Transaction
• Finance
• Legal Action
• Risk Management
• Professional Experience
• Marketing</td><td>Primarily for the execution of management activities, strategic planning activities, finance and accounting affairs, and audit / ethics activities, as well as the purposes listed above.</td></tr>
<tr><td>Business Partners</td><td rowspan="2">• Identity
• Contact
• Client Transaction
• Finance
• Risk Management
• Professional Experience
• Marketing</td><td>Primarily for the execution of finance and accounting affairs, execution/auditing of business activities, execution of risk management processes, and execution of contract processes, as well as the purposes listed above.</td></tr>
<tr><td>Affiliates and Subsidiaries</td><td>Primarily for the execution of finance and accounting affairs, management activities, audit / ethics activities, and strategic planning activities, as well as the purposes listed above.</td></tr>
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Suppliers	• Identity • Contact • Client Transaction • Finance • Legal Action • Risk Management • Physical Location Security • Professional Experience • Marketing • Visual and Auditory Records	Primarily for the execution of goods / service procurement processes, ensuring Physical Location Security, execution of information security processes, and storage and archiving activities, as well as the purposes listed above.
Group Companies	• Identity • Contact • Finance • Professional Experience • Client Transaction • Risk Management	Primarily for the execution of audit / ethics activities, management activities, risk management processes, and ensuring activities are carried out in compliance with legislation, as well as the purposes listed above.
Authorized Public Institutions and Organizations	• Identity • Contact • Client Transaction • Finance • Legal Action • Risk Management • Physical Location Security • Professional Experience • Marketing • Visual and Auditory Records • Special Categories of Personal Data	Primarily for the execution of activities in compliance with legislation, providing information to authorized persons, institutions, and organizations, follow-up and execution of legal affairs, and execution of risk management processes, as well as the purposes listed above.

6. Your Rights over Your Personal Data

Pursuant to Article 11 of the Law, you may submit your requests regarding your rights and the implementation of the Law to the Data Controller at any time, by filling out the application form obtainable from our website at www.forvismazars.com/tr/tr/legals/yasal-uyari-ve-gizlilik, and sending the completed, handwritten-signed form to our address via a notary public, via registered mail with return receipt, or through a personal application; alternatively, after signing the application form completed in an electronic environment with your mobile signature or secure electronic signature, you may send it to our email address using your Registered Electronic Mail (KEP) address or the email address already registered in our data recording system. If the Company provides a written response to requests within this scope, no fee shall be charged for up to ten pages; for each page exceeding ten pages, a processing fee specified in the tariff determined by the Personal Data Protection Board may be charged. If the response to the application is provided in a recording medium such as a CD or flash drive, the fee that may be requested by the Company shall not exceed the cost of the recording medium.

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