



Marketing and Communications Policy

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Document Tracking Table

Document No.	POL-09
Initial Publication Date	March 16, 2026
Revision Date	-
Revision No.	0
Reason for Revision	Initial Publication

Document Approval Table

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1. Our Approach

Marketing and communication activities are important tools that support Forvis Mazars Turkey's brand value, reputation, and relationships of trust with its stakeholders.

All of our marketing and communication activities are

- accurate, transparent, clear, and reliable,
- ethical and professional,
- consistent with the Forvis Mazars Global brand and communication approach,
- compliant with relevant legislation and professional regulations,
- protect client confidentiality and professional independence,
- respectful of human rights, free from discrimination, and promoting gender equality,
- and conducted in a responsible manner

This policy covers marketing and communication activities directed at all target audiences, including clients, employees and job applicants, investors and business partners, media and press organizations, public institutions and regulators, professional organizations, and the general public.

The policy applies to marketing, corporate communications, media relations, social media, digital communications, events, sponsorships, and public relations activities conducted on behalf of Forvis Mazars Turkey or in connection with Forvis Mazars Turkey.

In accordance with the Forvis Mazars Group Public Relations and Media Policy, the Marketing and Communications unit bears primary responsibility for coordinating media and communications activities in Turkey. Significant news, potential reputational risks, and matters requiring the involvement of relevant Global units are coordinated by the Marketing and Communications unit.

2. Confidentiality and Sensitive Matters

- Client confidentiality, professional ethics, and our professional responsibilities form the foundation of all communication activities.
- Clients' names, logos, activities, strategies, or confidential information may not be used in public communications without the necessary written permission.
- Confidential, personal, or unverified information about clients, employees, or third parties is not shared.
- We do not make misleading, unverified, or disparaging statements about competitors.
- We avoid making statements regarding public institutions, regulatory bodies, or political issues that could compromise Forvis Mazars' impartiality or reputation.
- Communication activities must respect human rights, human dignity, and the principle of non-discrimination. Communication that excludes, demeans, discriminates against, or marginalizes any individual or group must be avoided.
- A communication style that supports gender equality and avoids gender-based stereotypes and discriminatory language is used.

3. Marketing and Promotional Activities

Marketing and promotional activities are conducted in accordance with relevant legislation, professional regulations, and Forvis Mazars Global policies and rules.

SMMM and YMM Activities

In communications regarding SMMM and YMM activities, the Law No. 3568 on Certified Public Accountants and Certified Public Financial Advisors, relevant regulations, TÜRMOB regulations, and the rules of the relevant professional associations are taken into account.

The prohibitions on advertising and unfair competition set forth in Law No. 3568 and relevant professional regulations are strictly adhered to. No activities of a direct or indirect advertising nature aimed at securing business are engaged in.

In particular, communication that highlights the superiority or success of services, is misleading, or makes unfair comparisons with colleagues is avoided.

Signs, business cards, reports, brochures, and similar corporate materials are prepared within the scope permitted by relevant legislation.

Independent Audit Activities

Marketing and communication activities related to independent audit activities are conducted in accordance with the Turkish Commercial Code No. 6102, the Decree Law No. 660 on the Organization and Duties of the Public Oversight, Accounting, and Auditing Standards Authority, the Independent Audit Regulation issued pursuant to these regulations, and relevant professional ethical rules.

In particular, pursuant to Article 23 of the Independent Audit Regulation, independent audit firms and auditors may not engage in direct or indirect advertising or in any activities that could be considered advertising. Furthermore, no titles or designations other than the professional and academic titles specified in the legislation may be used in trade names, signs, or printed materials.

In this context;

- No direct or indirect advertising or activities of an advertising nature aimed at acquiring clients for independent audit services shall be conducted;
- Communications that give the impression that the services are superior to those of other audit firms or that contain misleading comparisons shall not be used;
- Success, expertise, or service results must not be presented in an exaggerated or misleading manner,
- Promotions, campaigns, or similar activities that could be considered advertising shall not be conducted,
- Signs, business cards, brochures, and other printed or digital corporate materials shall be prepared in accordance with applicable regulations.

However, within the scope permitted by law, brochures containing corporate promotional information, professional publications, seminars, conferences, and training activities may be conducted. These activities are evaluated by the Marketing and Communications unit while adhering to advertising restrictions and professional independence rules.

Every marketing or promotional activity is reviewed by the Marketing and Communications unit before it is published or implemented. Where necessary, input is sought from the Legal, Risk, Independence, Sustainability, or other relevant units.

4. Public Relations and Spokespersons

Relations between Forvis Mazars Turkey and the media are managed by the Marketing and Communications department.

Individuals who will communicate with the media on behalf of Forvis Mazars must be pre-approved, have received media training, and be briefed prior to any media communication.

Employees should not directly respond to media inquiries regarding Forvis Mazars, its clients, or its activities; instead, they should refer such inquiries to the Marketing and Communications department.

Authorized spokespersons may include the country leader, the relevant service or sector leader, or approved subject matter experts, depending on the topic.

Significant media inquiries and potential reputational risks are coordinated with the relevant Forvis Mazars Global communications units as needed.

5. Digital Communication Activities

Corporate social media accounts are managed by the Marketing and Communications department or under its coordination.

Social media and digital communications must comply with:

- Forvis Mazars Global brand and social media guidelines,
- this Policy,
- relevant legislation,
- Client confidentiality,
- and professional ethics and independence rules

Before engaging in sponsored content, digital advertising, or paid communication activities aimed at client acquisition, relevant legislation and professional advertising restrictions are evaluated.

Employees must not share Forvis Mazars' confidential information, client information, or unverified company information on their personal social media accounts.

Email Communication

Email communications conducted as part of our communication activities are carried out in accordance with applicable laws and the Policy on the Protection and Processing of Personal Data in Compliance with the Personal Data Protection Law No. 6698, published on our Company's website.

6. Events, Sponsorships, and Gifts

Seminars, conferences, training sessions, workshops, and similar events are organized in accordance with applicable laws and regulations, professional standards, and the Forvis Mazars Global brand approach. In matters related to gifts and hospitality, the Forvis Mazars Group Code of Conduct for Objectivity and Independence (CCOI) and the Firm's relevant ethics and independence policies and procedures also apply.

Before any sponsorships are undertaken:

- Brand alignment,

- Forvis Mazars Global values and responsible business practices

are evaluated.

Gifts, hospitality, invitations, and promotional items may not be used to secure business, unduly influence decisions, or compromise professional independence.

Relevant ethical, independence, and regulatory provisions are also taken into account in dealings with public officials, representatives of regulatory bodies, and clients.

7. Responsible Marketing and Avoiding Greenwashing

Forvis Mazars Turkey is committed to providing accurate, consistent, and transparent information to stakeholders in its marketing and public relations activities.

All marketing and communication messages:

- Must be accurate, clear, understandable, and verifiable.
- Be supported by reliable information and appropriate evidence, and accurately reflect the scope and nature of the message.
- Must not contain statements that are misleading, exaggerated, or likely to create a false impression, nor present unachieved goals as if they were achieved results.
- Must not create discriminatory or misleading perceptions regarding human rights and gender equality.
- They must avoid greenwashing and similar deceptive communication practices regarding social and environmental issues.
- Social and environmental claims must be based on reliable, up-to-date, and verifiable information, data, and evidence; where appropriate, on scientific data, accepted methodologies, or reliable third-party sources.
- Social and environmental claims must be proportionate to the scale of Forvis Mazars Turkey's activities, results, and impact; they must not create the impression that a limited application or impact represents the company's overall performance.
- Claims must clearly and accurately reflect the scope to which they apply and must be related to Forvis Mazars Turkey's relevant social or environmental impacts. Results limited to a specific office, service, activity, period, or practice must not be presented in a way that creates the impression they apply to a broader scope.
- Accuracy, transparency, and accountability are fundamental to communications regarding social and environmental impacts. Where relevant, both positive and negative impacts are shared in a balanced and transparent manner.
- A goal or commitment is not presented as if it were an achieved result.
- Absolute or vaguely defined terms such as "fully sustainable," "environmentally friendly," "carbon neutral," or "net zero" must not be used without sufficient evidence and a clearly defined scope.
- Communications regarding sustainability and environmental issues are reviewed by the relevant specialized unit when necessary.

8. Transparency in Communication

Forvis Mazars Turkey's communication materials are prepared in clear and understandable language appropriate to the target audience's level of knowledge.

Depending on the nature of the communication and the target audience, Turkish is used, and English, French, and Chinese are used when necessary.

Technical or professional terms used in communication activities are explained in a way that the target audience can understand.

9. Suppliers and Third Parties

Suppliers, agencies, and other third parties must obtain the necessary approvals before using their relationship with Forvis Mazars Turkey in their own marketing activities.

Commitments regarding joint announcements, promotions, case studies, the use of references, or the use of the Forvis Mazars brand and logo with suppliers are not made until the applicable Group approval processes are completed.

Suppliers and third parties are informed about the ethical principles and rules regarding Forvis Mazars Global's marketing and communication approach. They are expected to adopt this approach in their activities with Forvis Mazars Turkey and to act in accordance with the relevant rules.

10. Crisis Communication

In crisis situations that could significantly affect the company's operations, employees, stakeholders, or reputation, it is essential to manage the situation quickly and effectively and to ensure that the right information reaches the right stakeholders in a timely manner.

- Crisis or potential crisis situations are closely monitored; their potential impacts and likely developments are assessed, and relevant senior management and specialized units are informed as necessary.
- The principle of a unified message is adopted in crisis communication; all communications are conducted by designated and authorized individuals in an accurate, consistent, and timely manner; and, when necessary, the opinions of relevant specialized units are sought.
- During a crisis, statements based on unverified information or speculation are avoided; only verified information is shared, particularly through media and social media channels.
- Requests from the media and other external stakeholders are managed through designated communication officers; employees are instructed not to make unauthorized statements and to direct media requests to the relevant communication officer.
- Internal communications are conducted after carefully evaluating the nature of the situation, the target audience, and the communication channel to be used; clear, accurate, and necessary information is provided to employees, and responsibilities and guidelines regarding crisis communication processes are clearly communicated.
- Consistent messages are used in communications with clients and other relevant stakeholders, and communication is conducted in accordance with the established crisis communication approach.
- Depending on the scope of the crisis, coordination is maintained with relevant specialized units and the Forvis Mazars Global Communications team, and support and guidance are sought as needed.

11. Reuse of Content

The republishing of content prepared by Forvis Mazars or on behalf of Forvis Mazars by other media outlets, organizations, or platforms is evaluated by the Marketing and Communications unit.

Regarding the reuse of content:

- Copyright and usage rights,

- The scope of the original content,
- Publication date,
- Brand integrity

are protected.

Where necessary, approval is obtained from the relevant global units or other relevant units.

12. Responsibilities and Accountability

Board of Directors

The Board of Directors is responsible for the final approval of this Policy and for high-level oversight of marketing and public relations activities.

Senior Management

Oversight and coordination at the senior management level regarding the implementation of this Policy are carried out by the company partner responsible for marketing and communications.

Marketing and Communications

The Marketing and Communications department:

- Coordinates marketing, communications, and business development activities,
- manages public relations processes,
- ensures compliance with Forvis Mazars Global Policies and brand standards,
- ensures that the Marketing Director performs pre-publication reviews of content and communication materials,
- Assesses responsible marketing and greenwashing risks,
- Coordinates processes related to measuring customer satisfaction,
- Coordinates with relevant experts and Forvis Mazars Global units as needed.

Legal / Risk / Independence

Provides necessary opinions regarding legislation, professional ethics, independence, and related risks.

Content Owners and Business Units

Is responsible for ensuring that the information and data provided to the Marketing and Communications unit are accurate, up-to-date, and verifiable when necessary.

Suppliers and Third Parties

They are responsible for ensuring that content prepared or published on behalf of Forvis Mazars Turkey complies with this Policy and the agreements entered into with them.

All Employees

All employees are responsible for complying with this Policy and the relevant Global Policies and guidelines.

13. Training, Communication, and Access

This Policy is communicated to all employees following approval by the Board of Directors and is published on the company's internal communication platforms accessible to employees.

Employees are provided with the necessary information regarding the Policy's fundamental principles and their responsibilities related to their roles.

This training is provided to new hires as part of their marketing orientation and to employees in the Marketing and Communications department as part of their annual standard training.

In particular, employees working in Marketing and Communications, Sustainability, and other relevant units—and those who may interact with the media—are made aware of responsible marketing, greenwashing, professional advertising restrictions, and media communications.

The policy is maintained in its current form on the intranet or other corporate platforms accessible to employees.

14. Monitoring and Review

The Marketing and Communications department monitors the implementation of the Policy.

Changes in legislation and significant changes in Forvis Mazars Global policies are evaluated, and the Policy is updated as necessary with the approval of the Board of Directors. If any non-compliance is identified, the necessary corrective actions are taken, and significant issues are reported to the appropriate management level.

Board of Directors members commit to reviewing and evaluating policy compliance annually during Board of Directors meetings and to making any necessary improvement decisions.

15. References

This Policy is evaluated in conjunction with the following legislation, standards, and documents:

Turkish Legislation and Professional Regulations

- Law No. 3568 on Certified Public Accountants and Certified Public Financial Advisors
- Regulation on the Procedures and Principles Governing the Practice of Certified Public Accountants and Certified Public Financial Advisors
- Regulation on Prohibition of Unfair Competition and Advertising Regarding the Professions of Certified Public Accountants and Certified Public Financial Advisors
- Regulation on Independent Auditing
- Code of Ethics for Independent Auditors
- Law No. 6698 on the Protection of Personal Data and Related Regulations
- Current regulations of TÜRMOB and relevant professional chambers
- Applicable legislation regarding marketing and electronic communication activities
- Turkish Commercial Code No. 6102
- Decree Law No. 660 on the Organization and Duties of the Public Oversight, Accounting, and Auditing Standards Authority

Forvis Mazars Global

- Forvis Mazars Group Public Relations and Media Policy
- Forvis Mazars Global Brand and Communications Guide
- Forvis Mazars Code of Conduct

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