



**ANT  
DYNAMIC  
ACCOUNTANT  
AND  
FINANCIAL  
ADVISORY**

**SERVICES BY ANT DYNAMIC**



# İZMİR HARITASI



# Investing to Izmir

# Investing to Izmir

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- ❑ **Strong Economy:** İzmir is one of the most developed cities in Türkiye with its strong economic indicators. While İzmir creates 6.19% of the total GDP of Türkiye, in total exports of Türkiye the city has a 6.66% share.
- ❑ **Strategic Location:** With its strategic location in the middle of Europe and Asia, İzmir provides easy access to a market with a population of 1.6 billion, 26 trillion USD GDP, and 22.5 trillion USD trade volume.
- ❑ **Developed Investment Infrastructure:** Hosting 5 Technoparks, 16 Organized Industrial Zones and 3 Free Zones, İzmir offers an ideal investment environment and infrastructure to investors in all kinds of activities.
- ❑ **Young And Dynamic Workforce:** With a population of 4.4 million, 69.8% of which is the Working Age Population, İzmir is one of the most productive cities in Türkiye. Meanwhile, the Youth Population of 13.1% provides a young spirit to the city.

# Investing to Izmir

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- ❑ **High Quality Of Life:** İzmir is one of the most modern and peaceful cities in Türkiye with a vibrant social life enlivened by historical and natural heritage, diversified cultural events, tourism opportunities and local cuisine.
- ❑ **Wide Innovation And R&D Ecosystem:** Thanks to the educational infrastructure and importance placed on science and technology, İzmir is one of the most encouraging locations in eastern Europe and the Mediterranean to conduct innovative activities.
- ❑ **Intense FDI Interest:** İzmir attracted 2,823 foreign companies until now with its favorable investment climate and their success stories created intense foreign direct investment (FDI) interest in İzmir from various countries.
- ❑ **Eco-Friendly Business Environment:** Green Growth and Blue Growth are the main focus areas defined by İzmir Development Agency for İzmir, which creates an eco-friendly business environment for the investors and business side of the city.

# ABOUT US

# ABOUT US

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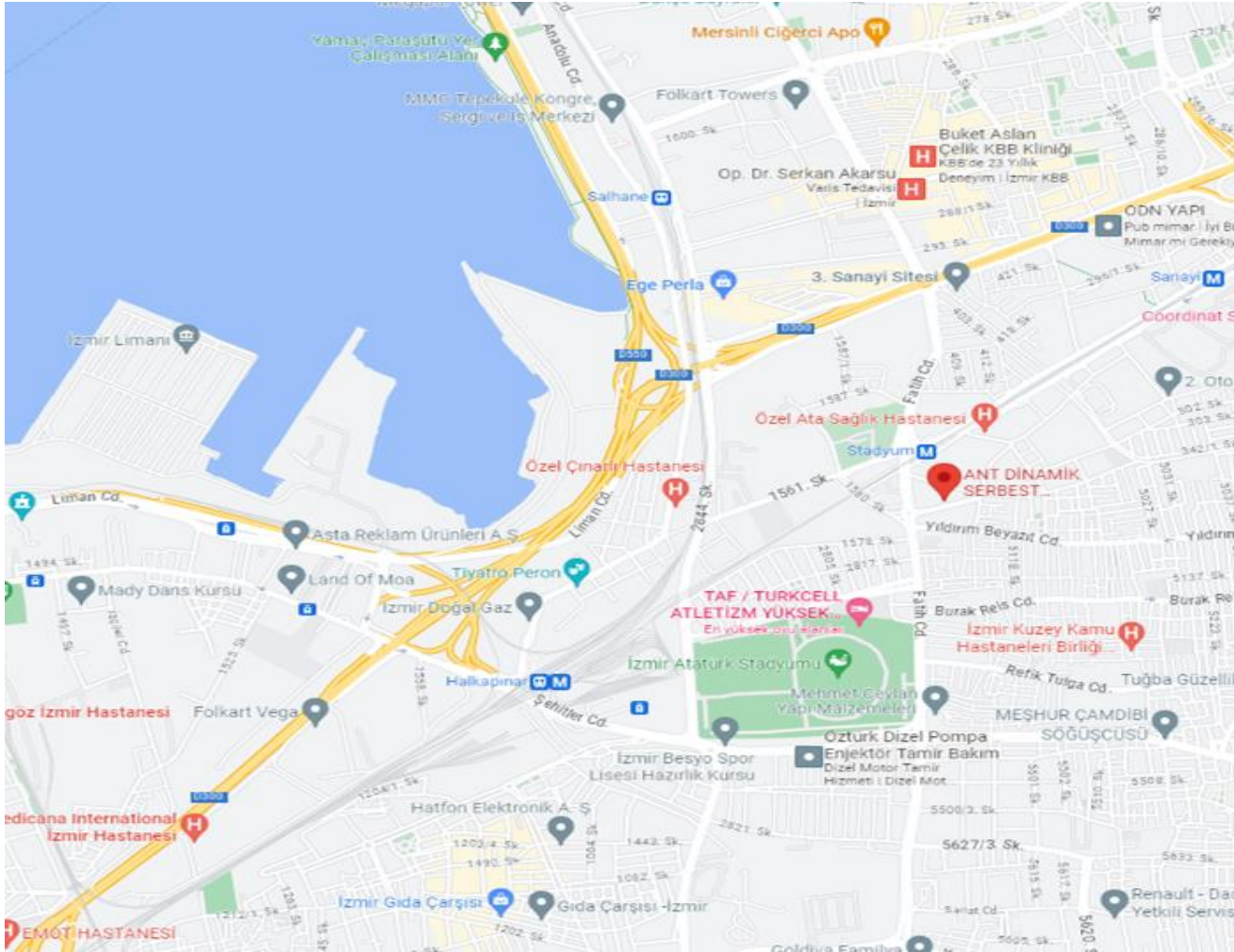


Our team consists of professionals who have worked for many years in international and local consultancy companies and have proven their professional competence. Our professionals have proven their legal competence in the fields of higher education in accordance with Law No. 3568. They have also worked in the private sector for many years.

Our office is located in Izmir Bornova, 3.2 km from the tax office, 3 km from the Social Security Institution, 6.4 km from the chamber of commerce and 4 km from the Izmir development agency. Izmir Swiss Hotel is 7.2 km away, Hilton Hotel is 6.6 km away, Adnan Menderes Airport is 30 km away, and the metro is 200 meters away. Where our workplace is located, Vakıfbank, QNB Finansbank, İş Bank, Denizbank, Ziraat Bank, HSBC Bank are within walking distance.

Since we are located in the heart of Izmir, all our customers' banking, tax, trade registry transactions and all our services are effective, easy and fast. It is possible for our customers to reach us easily and to handle all their work quickly without wasting time.

# LOCATION



Our office is located in Izmir Bornova, 3.2 km from the tax office, 3 km from the Social Security Institution, 5.7 km from the chamber of commerce and 4 km from the Izmir development agency. Izmir Swiss Hotel is 6.5 km away, Hilton Hotel is 6.0 km away, Adnan Menderes Airport is 30 km away, and the metro is 200 meters away.

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# OUR VALUES

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WE ACT  
ETHICALLY

WE CARE

WE VALUE

WE INVEST

WE ATTACH  
IMPORTANCE  
TO  
DEVELOPMENT

WE ARE  
INNOVATIVE

# Company Establishment Services

# Company Establishment Services

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We determine the most suitable company type for you in accordance with tax, financial and banking systems. Company establishment services include preparation of the articles of association of the company, obtaining potential tax identification numbers, translation of the parent company's apostilled and notarized commercial registry and necessary official documents by notary public sworn translators in Turkey, and registration in trade registry centers, registering the company with the tax office and completing the registration in the necessary tax areas, making the necessary registrations with the social security institutions if there will be an employee or employees.

- Obtaining Potential Tax Identification Numbers
- Obtaining a notarized and sworn translation approved Power of Attorney
- Preparation of the Articles of Association
- Application and Registration Procedures to the Chamber of Commerce
- Application to Tax Office and Obtaining Tax Certificate

# Company Set-up Services

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Company Establishment Services will include the following:

ANT Dynamic Accountant and Financial Advisory will manage the establishment of a Turkish entity in the form of Limited Liability (Ltd) or JSC Joint-Stock Corporation (A.Ş.), encompassing the following incorporation services:

- Establishing the Turkish entity based on details provided by the parent company (share split, capital allocation, and form).
- Drafting the Articles of Association for the Turkish entity.
- Obtaining a potential tax number.
- Opening a bank account for the payment of share capital.
- Obtaining the VAT number.
- Conducting a meeting with the tax officer during VAT registration and signing the necessary documents.
- Issuing the legal books of the company through a notary public (including general ledger, trial balance, and board resolution).
- Registering the Turkish entity for Social Security.
- Registering the Turkish entity for VAT.
- The documents obtained after the establishment will include Trade Registration Gazette, Tax Certificate, Trade Registration Certificate, Signature Circular, and Notarized Articles of Association.

# Outsourcing Accounting, Tax Compliance, HR and Payroll Services

# Book-Keeping Services

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- ❑ ANT Dynamic Accountant and Financial Advisory is committed to maintaining the legally required accounting books, including the journal ledger, general ledger, and inventory ledger, in accordance with the Turkish Uniform Charts of Accounts and Turkish Tax Procedural Law.
- ❑ Our services encompass supporting the implementation of new financial software and facilitating the setup of chart of accounts. We specialize in linking the Group Chart of Accounts to the Turkish Uniform Chart of Accounts. Our dedicated team is responsible for preparing journal vouchers and entering all accounting entries into the system in strict compliance with the Turkish Uniform Chart of Accounts and Tax Regulations.
- ❑ Additionally, we are preparing the journal ledger, general ledger, subsidiary ledgers, trial balance, and year-end accounts. ANT Dynamic Accountant and Financial Advisory ensures accuracy and compliance at every step, contributing to the smooth financial operations of your business.

# Book-Keeping Services

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- ❑ We ensure the seamless execution of your quarterly and annual closing processes, meticulously preparing financial statements in strict compliance with the Turkish Commercial Code and Tax Regulations.
- ❑ Our comprehensive services extend to providing advisory support related to bookkeeping. ANT Dynamic Accountant and Financial Advisory utilizes Turkey-compliant software such as Luca or Zirve Nova for accounting and bookkeeping. This software is instrumental in our statutory reporting to the Turkish Tax Department, with meticulous monthly accounting entries.
- ❑ To facilitate a streamlined process, your company will internally gather accounting-related information and documentation, submitting them to ANT Dynamic Accountant and Financial Advisory either bi-weekly or monthly, as per your preference.
- ❑ Importantly, the ownership of accounting documents, excluding our products and working papers, remains with your company. These documents will be returned to your company by the end of the relevant corporate tax filing period. ANT Dynamic Accountant and Financial Advisory is dedicated to providing efficient and compliant accounting services, ensuring the smooth financial management of your business.

# Tax Compliance Services

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In scope of this service, ANT Dynamic Accountant and Financial Advisory Accounting Department will be responsible for preparing the following:

## Preparation and Submitting of the Monthly Tax Declarations:

- Preparation of the Withholding Tax Returns / on a Monthly basis
- Preparation of the monthly Value Added Tax returns / on a Monthly basis
- Preparation and submitting BA/BS forms / on a Monthly Basis

## Preparation and Submitting of the Quarterly Tax Declarations:

- Preparation of the quarterly Pre-Paid Tax returns / on a Quarterly basis

## Preparation and Submitting of the Annual Tax Declarations:

- Preparation of the Annual Corporate Income Tax / Annually
- Preparation of Footnotes of Corporate Tax Declaration
- Preparation of Transfer Pricing form for the Corporate tax declaration.
- Preparation of the Hidden Capital form for the Corporate Tax Declaration.
- Preparation of the Foreign Exchange Position form.





# Tax Compliance Services

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## General advisory

- ❑ Providing guidance on tax, foreign investment, foreign exchange, commercial law, social security, labor law matters, and general customs regulations,
- ❑ Conducting a thorough examination of current tax issues and engaging in discussions on tax planning before the year-end,
- ❑ Reviewing profit distribution at the close of the fiscal year,
- ❑ Offering advice on the taxation of non-resident employees providing services in Turkey and maximizing the utilization of available tax benefits,
- ❑ Keeping the Company informed about changes and amendments in tax laws and legislation governing foreign investments.

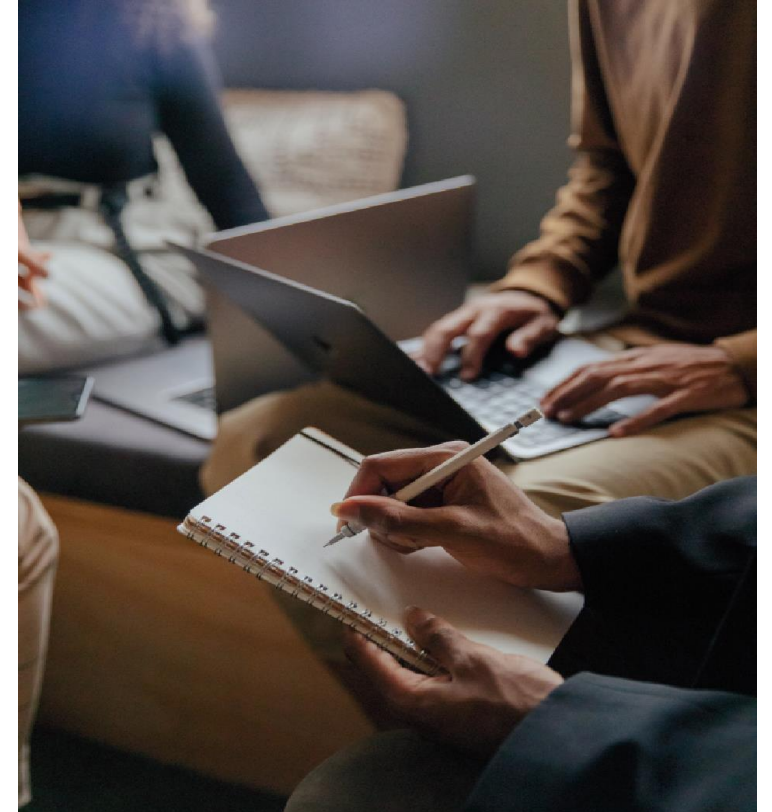


# Tax Compliance Services

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## Special advisory

- ❑ Conducting an initial examination of the most recent set of accounts to gain familiarity with transactions and major issues,
- ❑ Assessing operational reports ("accounting reports") that highlight the financial performance of the company,
- ❑ Issuing management letters containing solutions and recommendations for points identified during reviews,
- ❑ Evaluating the company's contracts with other parties in terms of Tax Law, Commercial Code, and foreign investment regulations, and providing advice when necessary.



# Tax Compliance Services

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Our objective is to meet the legal requirements while establishing a robust and sustainable information transfer capacity for effective management of an accounting system supporting all aspects of the accounting department. Our company will provide external support in building the accounting department, covering areas such as computer systems, personnel, and programs, including expertise in cost accounting. We will comprehensively review technical knowledge, experience, and professional skills, offering consultancy for continuous improvement in these areas.

Regular checks will be conducted to identify and rectify potential tax and accounting errors that could lead to penalties. Periodic management information reports will be prepared and presented to Company management.

Furthermore, circulars containing relevant information about recent changes in accounting procedures, tax regulations, and business laws will be sent regularly to the management and accounting department email addresses to ensure a well-informed team.

Our aim is to support your company's external accounting and finance functions partially or completely, allowing you to focus on your core business areas without the burden of managing these functions internally.

# Tax Certification Services (SMMM Cert.)

## Certification of the financial statements for year 31.12.2022 (SMMM Certification)

In accordance with Turkish regulations, tax certification involves the certification of tax returns by a Certified Public Accountant, as mandated by the Ministry of Finance. The scope of tax certification can be outlined in three main categories: tax certification, tax calculation, and reporting. It is important to note that tax certification services not only mitigate the risk of undergoing a tax inspection but also facilitate the early detection and correction of erroneous tax implementations.

Furthermore, tax certification services provide significant added value by identifying tax planning opportunities, which are then communicated to management during the audit process.

Our Certified Public Accountants are responsible for delivering tax certification and advisory services. Tax certification specifically pertains to the certification of a company's corporate tax return, social security return, Value Added Tax Return, and Withholding Tax Return by Certified Public Accountants.



# Tax Certification Services (SMMM Cert.)

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## Scope of Certification Work:

The certification of the tax return is a statutory audit that focuses on tax compliance aspects. Additional audit and tax procedures needed for certification will be tailored to the materiality level.

## Tax Calculations:

Utilizing the finalized balance sheet and income statement, we will implement necessary adjustments to determine the taxable base. This involves calculating corporate tax, associated withholding taxes, and supplementary charges.

## Certification of Tax Returns:

In compliance with relevant legislation, we are obligated to certify the Company's tax returns and submit them to the tax and social security department through the internet.



# HR and Payroll Services

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The scope of payroll services encompasses the following:

**Personnel and Operating Data Processing:** Handling and processing of personnel and operational data necessary for payroll calculations.

**Payroll Preparation:** Accurate preparation of payroll, ensuring compliance with all relevant regulations and laws.

**Official Calculation, Reporting, and Declaration:** Conducting any official calculations, generating reports, and making declarations related to payroll activities.

**Personnel Payroll Distribution:** Forwarding personnel payrolls to the respective owners or relevant stakeholders.

**Bank Payments:** Facilitating the necessary bank payments related to payroll transactions.

**Process Management:** Monitoring and managing processes such as premium payments, advance payments, and fulfillment.

**Customized Management Reports:** Creating customized reports to meet specific management needs and requirements.

# HR and Payroll Services

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**Tax and Social Security Declarations:** Handling and submitting tax declarations and social security declarations as required by regulations.

**Termination and Hire Processes:** Managing the payroll processes associated with employee terminations and new hires.

**Expense Tracking:** Tracking and managing employee expenses within the payroll system.

**Leave Tracking:** Monitoring and recording employee leave, ensuring accurate tracking of time off.

**Employee Support:** Addressing staff inquiries and providing assistance, from basic payroll queries to more complex issues, and communicating relevant information to company management.

**Online Payroll Display:** Providing an online platform for employees to access and manage their payroll information, including features like leave requests, overtime tracking, and training management.

**Sick/Vacation Accrual Reports:** Generating reports related to sick and vacation accruals for better workforce management.

# HR and Payroll Services

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**Social Security Office Operations:** Handling interactions and transactions with social security offices.

**SSI Start and Termination Processes:** Managing the initiation and termination processes related to the Social Security Institution (SSI).

**ISKUR Operations:** Handling operations related to the Turkish Employment Agency (ISKUR).

**Departures Management and Computation:** Calculating and managing the financial aspects of employee departures.

**Payroll Process Consulting:** Providing consultation on payroll processes and best practices.

**Employee Help Desk:** Establishing a dedicated help desk for employees to contact for assistance and information related to payroll matters.

By offering this comprehensive range of services, ANT Dynamic Accountant and Financial Advisory aims to ensure accuracy, compliance, and efficiency in managing payroll processes for its clients.



# Special Purpose Financial Reporting and Financial Analysis Services

# Special Purpose Financial Reporting - Financial Analysis Services

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- ❑ A single set of accounting rules, namely the International Financial Reporting Standards (IFRS), has rapidly gained adherence in numerous countries due to its ability to mitigate transaction costs associated with globalization. This global standardization aims to bring about consistency in accounting practices across borders.
- ❑ The concept of accounting standards can be broadly categorized into two groups: national and international. National accounting standards are specific to individual countries and ensure uniformity in accounting practices within their borders, promoting consistency among institutions and businesses.
- ❑ However, reliance solely on national accounting standards can have drawbacks. It not only hinders the globalization of capital markets but also imposes limitations on the transparency of financial statements. This lack of uniformity can impede the analysis of financial statements for investors and regulators in countries where these standards are applied.

# Special Purpose Financial Reporting - Financial Analysis Services

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- ❑ In contrast, the adoption of IFRS offers a more globally harmonized approach to accounting. By adhering to a single set of standards, companies and investors can benefit from enhanced comparability and consistency in financial reporting. This, in turn, facilitates cross-border transactions and investments, reducing the complexity and costs associated with navigating diverse national accounting frameworks. In summary, the widespread acceptance of IFRS reflects a shift towards a more globally integrated financial reporting system, aiming to address the challenges posed by national accounting standards in the era of globalization.
- ❑ In Turkey, accounting practices are generally guided by the provisions of the Turkish Commercial Code (TTK) and the Tax Procedure Law (VUK), but in cases where the provisions on these issues cannot meet the needs or are not appropriate, some organizations with legal status apply accounting practices for transactions within their sphere of influence. It appears that he is carrying out guiding work. As a result of the studies carried out in Turkey, a multiple accounting standard system has emerged and a business has sometimes become subject to more than one accounting system.

# Special Purpose Financial Reporting - Financial Analysis Services

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IFRS, formulated by the International Accounting Standards Board (IASB), is adopted in Turkey under the name TAS/TFRS, maintaining full compatibility and identity. This harmonization on an international level simplifies the comprehension of financial statements and alleviates reporting complexities for businesses when evaluating investment opportunities.

TAS/TFRS, based on IFRS, is instrumental in eliminating disparities, reducing reporting costs, and ensuring comparability. The framework facilitates a more efficient financial analysis of information presented in financial statements. The mandatory adherence to the same accounting approaches for preparing financial statements not only fosters comparability but also contributes to reflecting the true financial situation and promoting transparency.

In essence, the adoption of TAS/TFRS, aligned with IFRS, signifies a commitment to international standards in Turkey. This not only streamlines financial reporting practices but also enhances the ability of businesses and investors to make meaningful cross-border comparisons, thereby fostering a more transparent and globally connected financial environment.

# Special Purpose Financial Reporting - Financial Analysis Services

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It is a service provided to eliminate local and international reporting differences and to reach understandable and truthful financial statements by reporting and analyzing accounting records created within the scope of Turkish Tax Laws in accordance with IFRS standards in accordance with the needs of companies in IFRS standards.

The reason why it is prepared for special purposes is that it is not possible for the financial statements to be subject to an independent audit quickly under all circumstances. For this reason, it is aimed to report the records quickly after the efficiency and reliability of the accounting systems are audited.

Therefore, this is not an assurance service. The aim here is to enable the company to access financial reports that are economical, fast and with the closest value to reality.

This service includes financial reporting and analysis in international standards of book keeping that do not require independent auditing and that are kept in accordance with Turkish Laws in a fast and reliable manner.

# Special Purpose Financial Reporting - Financial Analysis Services

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- Special Purpose Financial Reporting and Financial Analysis Services
- Preparing and Reporting Financial Analysis
- Preparing and Reporting Financial Cash Flow Statements
- Timely and Accurate Preparation and Reporting of Financial Statements
- Tax Code (VUK) / Turkish Accounting Standards (TFRS - IAS-IFRS) Conversion Services and Accounting According to TFRS
- Preparation of Consolidation Packages on Monthly, Quarterly, and Yearly Periods
- Year-End Closing Processes, Reconciliation, and Verification and Approval of Prepared Financial Statements
- Preparation and Presentation of Profitability, Cost, Risk, Stock, and Current Account Aging Reports to Management

# Special Purpose Financial Reporting - Financial Analysis Services

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- ❑ Special Purpose Financial Reporting and Financial Analysis Services
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# Special Purpose Financial Reporting - Financial Analysis Services

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Beyond the obligatory statements crafted and submitted to local authorities, our experts stand ready to elevate their assistance by providing specialized management reporting and intricate management support. This includes:

- Offering a comprehensive service encompassing the entire management reporting package.
- Preparing both regular and ad hoc reports tailored to meet shareholder requirements.
- Creating reports for consolidation in alignment with group stipulations.
- Delivering sophisticated consultancy services pertaining to international reporting standards, including IFRS, US GAAP, and others.
- Our commitment is to provide not only compliance but also strategic insights through customized reporting and expert guidance in navigating international reporting standards. ANT Dynamic Accountant and Financial Advisory is dedicated to meeting the diverse and evolving needs of your business with precision and professionalism.





# Bank Opening and Banking Transactions Support Services

# Bank Opening - Banking Transactions Support Services

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Cross-border banking transactions are very important for foreign companies. It is a very important issue for non-residents of Turkey, due to the independent decisions of banks' compliance departments and the authoritarian nature of banks' institutional structures. It is necessary to open bank accounts, access online banking transactions, track payments made and incoming money. Considering the SWIFT flow by the compliance units of the banks, especially in transfer transactions; It cannot be realized due to not providing the necessary documents, not providing enough information about products and services, not following the money, not submitting legal declarations, political and environmental reasons.

This service is created for the establishment and monitoring of many important money flow systems such as follow-up of banking transactions, establishment of branches or country-based companies by companies with foreign partners and banks' requests for residence permits, work permits or changes in authorized personnel, exceeding some compulsory reasons such as not being up-to-date or updating the establishment documents and activity documents, opening accounts in other branches and banks, etc.

# Bank Opening - Banking Transactions Support Services

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- Collection of Required Documents to Open a Bank Account
- Filling out the application kits required to Open a Bank Account
- Providing the forms requested by the Compliance unit to open a Bank Account
- Activating Online Banking Services
- Fulfilling the demands of compliance units in foreign currency transfers
- Providing consultancy on laws and regulations in domestic money transfers

# Strategic Management and Organization Consultancy

# Strategic Management and Organization Consultancy

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It is accepted that the results of business activities are measured financially (monetary) and the most important indicator of this is profit. For this reason, the activity period (quarterly or annual) results of businesses are measured. Calculating the figure called EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization), expressed in Turkish as FAVÖK (Faiz, Amortisman ve Vergi Öncesi Kâr), is important for business owners, investors, potential investors, customers, banks, suppliers, employees and the state to measure the financial performance and success of businesses.

For this reason, profit accounting of businesses has gained great importance, and both accounting and finance practices and relevant legal provisions (Tax Procedure Law, Corporate Tax Law, Income Tax Law, Commercial Law, Law of Obligations, CMB legislation, IFRS, TFRS standards) have brought different provisions for businesses to make accurate and healthy profit (or loss) determination. The use of EBITDA as an important indicator of financial success has become widespread, especially in dividend payments to shareholders.

# Strategic Management and Organization Consultancy

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All employees, regardless of department or job, are paid by customers; the organization cannot pay fees other than the income generated from the customer; Therefore, it is obvious that everyone, from the lowest to the highest level employees, must work in a customer-oriented manner and based on customer satisfaction. However, newly developing conditions have brought to the fore the provision of cheaper, better quality and faster products to customers.

For this reason, our company provides professional management consultancy on the following issues in order to get results, create value, use resources effectively and in an organized manner, and carry out activities within the organizational order which is the ultimate goal of many concepts, techniques and practices that aim to make a process or business activities that concern the whole of the business or used within the business more effective and competitive in harmony with its environment:

# Strategic Management and Organization Consultancy

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- ❑ Latest developments in management and organization practice,
- ❑ Processes within the organization,
- ❑ Relations between the organization and the employee,
- ❑ Behavior styles used within the organization,
- ❑ Organizational structure and design,
- ❑ The status and effectiveness of the organization's environment and environmental components,
- ❑ Availability and control of the resources owned by the organization,
- ❑ Effectiveness of information and communication within the organization,
- ❑ Hierarchical differences in organizations,
- ❑ Management field and career planning,
- ❑ Many more concepts, techniques and practices of the organization, such as the functioning of the organization as a whole (upper system) and the functioning of subsystems within the organization (marketing, financing, production, purchasing, accounting, human resources, etc.)

# Strategic Management and Organization Consultancy

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## How Do We Work?

- ❑ We analyze your business with proven tests and prepare a status report.
- ❑ We make evaluations together with you, prepare our strategic plans together with you, and design applications together, taking your business model into consideration.
- ❑ We develop your business functions (service units of the business such as human resources, production, marketing, purchasing, accounting and finance) according to the customer, unique structure, resources, culture, scale and near-far environment of the business within the framework of the targets and plans we have determined, and we develop your business with effective practices. We make it more effective and efficient.
- ❑ We train your managers and employees in organizational areas such as leadership, intrapreneurship, innovation, organizational citizenship, motivation and job satisfaction, and we focus on creating the best version of your company.



# Strategic Management and Organization Consultancy

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Strategic Management and Organizational Consultancy  
product components:

1- Human Resources Consultancy and Modern Stress Management, Coaching Techniques and Applications

2- Solution-Focused Approach as a Result of Organizational Development and Organizational Behavior Analysis

3- Solution-Oriented Approach Within the Scope of Strategic Management, Performance Management, Competition Analysis

4- Innovation Management and Internal Entrepreneurship Analyzes, Applications and Solution-Oriented Approach

# Strategic Management and Organization Consultancy

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Within the scope of Strategic Management and Organization Consultancy, each business will be taken into consideration in the following areas by applying one-to-one analyses, applications and solution-oriented approach techniques due to its own conditions:

Core Competence  
Utilizing External Resources – Outsourcing  
Restructuring of Organizations  
Strategic Partnerships  
Virtual Life, Virtuality and Organization  
Performance Management  
Human Resources Practices  
Strategic Management Practices  
Corporate Strategies and Functional Strategies  
Creating Value: Competitive Strategies  
Managerial Ethics  
Innovation and Internal Entrepreneurship  
New Economy and Green Economy  
Governance-Corporate Company Management  
Business Ecosystem  
Business Platform  
Leadership Practices

Motivation Applications  
Management of Emotions  
Perception, Decision Making  
Personality and Values  
Attitudes and Job Satisfaction,  
Conflict and Negotiation,  
Organizational Culture  
Organizational Change  
Organizational Justice  
Organizational Citizenship  
Organizational Loneliness  
Organizational Alienation  
Organizational Ostracism  
Organizational Indifference  
Organizational Burn-out  
Organizational Commitment/Dedication  
Organizational Identification  
Organizational Loyalty  
Organizational Work Engagement

Organizational Vigor  
Organizational Deviance  
Organizational Cynicism  
Organizational Silence  
Organizational Fanaticism  
Organizational Resilience  
Organizational Health

# Strategic Management and Organization Consultancy

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- ❑ Human Resources Consultancy and Modern Stress Management, Coaching Techniques and Practices
- ❑ Solution-Focused Approach as a Result of Organizational Development and Organizational Behavior Analysis
- ❑ Solution-Focused Approach within the Scope of Strategic Management, Performance Management, Competition Analysis
- ❑ Innovation Management and Internal Entrepreneurship Analyzes, Applications and Solution-Oriented Approach



# Code of Business Ethics

# Code of Business Ethics

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ANT Dynamic Business Ethics is a guide that aims to create an ethical framework in our company's activities based on the principles of honesty, transparency, social responsibility and legal compliance. These rules provide guidance on respecting the rights of our employees and all stakeholders of the company, fair competition, environmental awareness and social participation.



# Code of Business Ethics

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The purpose of ANT Dynamic Code of Business Ethics is to increase awareness and awareness of business ethics by creating a common ethical culture within the company. These rules aim to encourage all parties in business processes to act with ethical responsibility and conduct business to high standards. ANT Dynamic includes a commitment to do business in accordance with the expectations of its customers, employees, business partners and society.

ANT Dynamic Code of Business Ethics covers all activities and relationships of the company. These rules cover a wide range of issues, such as compliance with the law, respect for competition legislation, employee rights, environmental protection, social responsibility and honesty in business relations.



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# Code of Business Ethics

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- ❑ **Compliance with Laws and Responsibilities:** As ANT Dynamic, we act in full compliance with the legislation of the countries in which we operate and international law. We conduct our business in accordance with legal standards and our ethical principles by communicating honestly and timely with regulatory and supervisory authorities.
- ❑ **Compliance with Competition Legislation:** Our basic principle is to ensure full compliance with competition legislation and to avoid violating competition law. Our employees are responsible for fully complying with competition compliance principles and competition law. Competition ethics are protected by ensuring full compliance with ANT Dynamic Competition Compliance Principles and local regulations. We fully comply with competition law, promote fair competition and adopt a transparent, fair and honest approach in business relations.
- ❑ **Anti-Money Laundering and Anti-Corruption:** All employees of ANT Dynamic act meticulously in the fight against money laundering and corruption. We adopt a zero-tolerance principle against activities that secretly legitimize the source of revenues and maintain transparent financial management in line with our business ethics rules.



# Code of Business Ethics

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- ❑ **Protection of Personal Data:** ANT Dynamic is committed to keeping the personal data of its customers, employees, business partners and the customer's employees confidential. We comply with all applicable legal regulations and personal data protection standards regarding the processing, storage and sharing of personal data.
- ❑ **Human and Employee Rights:** We respect human rights and individual differences of employees. We offer equal opportunities to our employees and oppose discrimination. We reject the use of child labor and protect working conditions and rights. We respect employees' union rights and provide fair working conditions. We protect the health of our employees by fully complying with occupational safety standards. We offer equal opportunities to employees from various cultures and adopt the principle of zero tolerance against discrimination. We develop and implement policies that support diversity and inclusion.

# Code of Business Ethics

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- ❑ **Environment and Sustainability:** As an environmentally sensitive company, we carry out our activities in accordance with environmental legislation and focus on continuous improvement. We protect the safety and health of our employees by fully complying with occupational health and safety standards. At ANT Dynamic, we remain committed to being an environmentally friendly company. We manage our activities in accordance with environmentally friendly practices and focus on energy saving and waste reduction.
- ❑ **Political Activities:** ANT Dynamic does not cooperate with political parties and groups, and does not direct its employees to political activities. Employees should engage in personal political participation outside of work hours and without using company resources.
- ❑ **Social Responsibility, Volunteering and Sustainability:** As a company, we support projects that contribute to society and encourage social responsibility awareness. We encourage our employees to participate in social activities and adhere to sustainability principles.

# Code of Business Ethics

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- ❑ **Innovation and Technology:** We encourage continuous improvement and innovation and ensure that our employees keep up with technological developments by providing them with training opportunities.
- ❑ **Business Ethics Training:** We regularly provide business ethics training to our employees and raise awareness about compliance with ethical rules and business ethics.
- ❑ **Social gender equality:** We support gender equality and contribute to the empowerment of female employees with equal opportunities and wage policies. We respect sexual orientations.
- ❑ **Protection of Institutional Assets:** Employees who are responsible for the appropriate use of company assets must use these assets for the company's purposes and take precautions against unauthorized use.
- ❑ **Use of Information Technology Resources:** We use information technology resources responsibly and protect the company's information assets. Information technology resources should only be used for business purposes and should not be shared with unauthorized persons.

# Code of Business Ethics

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- ❑ **Innovation and Technology:** We encourage continuous improvement and innovation and ensure that our employees keep up with technological developments by providing them with training opportunities.
- ❑ **Business Ethics Training:** We regularly provide business ethics training to our employees and raise awareness about compliance with ethical rules and business ethics.
- ❑ **Social gender equality:** We support gender equality and contribute to the empowerment of female employees with equal opportunities and wage policies. We respect sexual orientations.
- ❑ **Protection of Institutional Assets:** Employees who are responsible for the appropriate use of company assets must use these assets for the company's purposes and take precautions against unauthorized use.
- ❑ **Use of Information Technology Resources:** We use information technology resources responsibly and protect the company's information assets. Information technology resources should only be used for business purposes and should not be shared with unauthorized persons.

# Code of Business Ethics

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- ❑ **Accuracy in Records and Financial Reporting:** We attach importance to the accuracy and transparency of financial records and provide accurate, complete and timely information to investors and other stakeholders.
- ❑ **Relations with the Media:** Relations with the media are carried out in accordance with the communication protocol. Giving a statement to any broadcasting organization or participating as a speaker is subject to the approval of the company's senior management.
- ❑ **Responsibilities of Employees:** Within the framework of employees' responsibilities, it is essential to comply with the law. This includes complying with current legal regulations at every stage of business processes. In addition, complying with the rules of business ethics and internalizing these rules is a fundamental principle that determines the behavior of employees. Learning company policies and procedures ensures that employees understand and follow corporate guidelines, which creates integrity and harmony within the company. Finally, reporting potential violations and cooperating with ethical investigations contributes to maintaining transparency and accountability within the company, thus supporting the maintenance and development of ethical standards. These responsibilities are important to ensure that employees act in accordance with company values and ethical principles.

# Code of Business Ethics

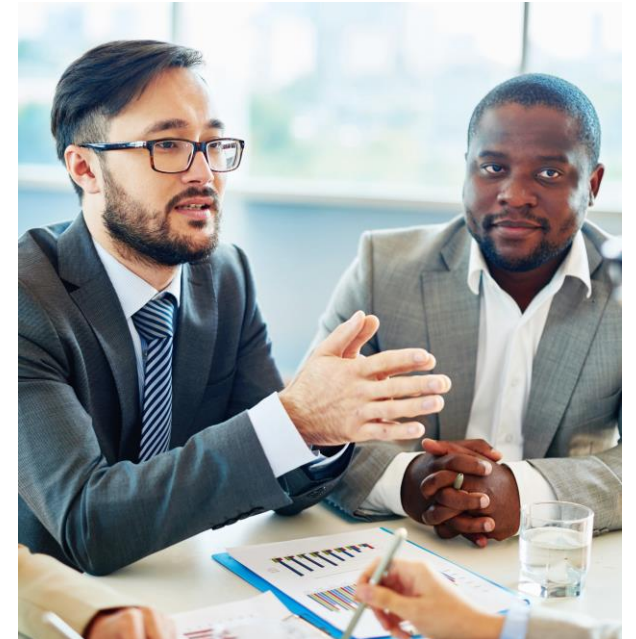
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- ❑ **Policy on Accepting and Giving Gifts:** Company employees cannot accept any benefit or gift that may affect their impartiality while on duty. Employees can receive or give gifts at acceptable standards in the business world, in accordance with certain conditions. Gifts such as entertainment, treats and meals can be accepted in accordance with certain conditions. The total number of gifts received If its value meets certain conditions and is less than 500 TL per year, it can be accepted without the need for approval. Gifts that involve an implicit or explicit expectation of return cannot be accepted. It is absolutely unacceptable to receive, give or offer bribes or commissions. Employees, money, travel expenses or event expenses, etc. cannot accept items from subcontractors, suppliers, consultants, competitors or customers. Gifts to be given to customers are determined with the approval of senior management and no separate permission is required for gifts for which approval has been received. In accordance with certain conditions, appropriate products and services can be accepted as gifts and, subject to the approval of senior management, the recipient Products or services compatible with the culture may be provided. In exceptional cases, reciprocal gifts may be given on behalf of the Company and with the approval of senior management, in accordance with local cultural values.

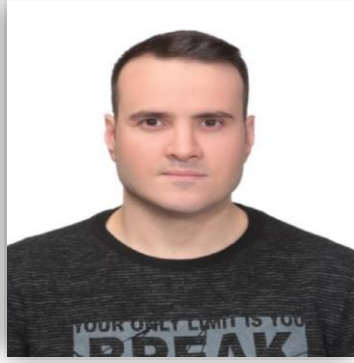
# Code of Business Ethics

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- ❑ **Activities That May Create a Conflict of Interest:** Employees should not enter into mutually beneficial business relationships with family members, friends or other third parties. Additionally, employees cannot engage in any commercial activity, including buying and selling shares on the stock exchange, in order to gain benefits by leaking inside information. Employees should also be careful about conflicts of interest that may arise from close family members working in competing companies.
- ❑ **Abuse of Office:** Employees cannot use their authority to obtain benefits for themselves or their relatives. They cannot directly or indirectly benefit from transactions for the purpose of obtaining personal gain from commercial relationships.
- ❑ **Use of Resources:** Assets, facilities and personnel may not be used for personal purposes. The principle of "saving in all matters" is adopted in all kinds of savings.



# Thank You



**ANT  
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AND  
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Taxes - Accounting - Financial Reporting - Banking

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