PURPOSE and SCOPE

As BDO TÜRKİYE[1], it is our priority to process the personal data of natural persons associated with our company, including our clients and employees, in accordance with the Constitution of the Republic of Türkiye, international conventions on human rights to which our country is a party and relevant legislation, in particular the Personal Data Protection Law No. 6698 ("KVKK"), and to ensure that the rights of the data subjects whose data are processed are effectively used.

This policy sets out the general framework for the processing, protection, transfer and destruction or anonymization of personal data in accordance with the Personal Data Protection Act No. 6698. The protection of personal data and respect for the fundamental rights and freedoms of the individuals whose personal data is collected is the fundamental principle of our policy on the processing of personal data.

This policy has been prepared on the basis of the Constitution, the KVKK and related secondary legislation and will be continuously updated with secondary legislation to be published under the KVKK and the work of the Personal Data Protection Board. Therefore, the latest version of the Policy will be regularly available at www.bdo.com.tr.

The Policy relates to all personal data processed by BDO Türkiye, including BDO Türkiye's clients, potential clients, employees, prospective employees, shareholders, company officials, visitors, employees of the institutions and organizations with which BDO Türkiye cooperates and third parties such as naturel persons with whom a contractual relationship is entered into, company retirees whose relationship with BDO Türkiye continues, former employees, former shareholders and former officials of BDO Türkiye, whose personal data are processed by BDO Türkiye in whole or in part by automatic means or by non-automatic means provided that they are part of any data recording system.

I. SECURITY OF PERSONAL DATA

1. Disclosure of Personal Data Subject

BDO Türkiye attaches importance to the privacy of the private life of the persons whose personal data it processes and takes all necessary measures regarding the privacy of the private life and the protection of personal data.

BDO Türkiye informs personal data subjects in accordance with Article 10 of the KVKK during the acquisition of personal data. In this context, BDO Türkiye informs data subjects during the collection of their personal data;
- The identity of BDO Türkiye as the Data Controller,
- The purpose for which personal data will be processed,
- To whom and for what purpose the processed personal data may be transferred,
- The method and legal reason for collecting personal data
- Regarding the rights of the personal data subject within the scope of Article 11 of the KVKK clarification is provided.

[1] *BDO Türkiye Group Companies are; BDO Denet Yeminli Mali Müşavirlik Anonim Şirketi, BDO Denet Bağımsız Denetim ve Danışmanlık Anonim Şirketi, BDO Serbest Muhasebeci Mali Müşavirlik Anonim Şirketi, BDO Yayıncılık Anonim Şirketi, BDO İzmir Yeminli Mali Müşavirlik Anonim Şirketi, BDO Ankara Yeminli Mali Müşavirlik Anonim Şirketi, BDO Akın ve Demirel Yeminli Mali Müşavirlik Anonim Şirketi, BDO ERA Danışmanlık ve Yeminli Mali Müşavirlik Anonim Şirketi*

BDO Türkiye also announces to the owners of personal data and the data subjects that it carries out personal data processing activities related to the protection of personal data by means of various open documents, in particular this Policy, in order to inform the data subjects in personal data processing activities and to ensure accountability and transparency within this framework.

2. **Protection of Sensitive Personal Data**

Sensitive personal data is data that, if processed, carries the risk of causing discrimination against their owners. Therefore, they need to be protected much more strictly than other personal data. Pursuant to Article 6 of the KVKK, sensitive personal data are defined as 'data relating to race, ethnic origin, political opinions, philosophical beliefs, religion, sect or other beliefs, appearance, membership of associations, foundations or trade unions, health, sexual life, criminal convictions and security measures, and biometric and genetic data'.

BDO Türkiye takes the utmost care in the protection of sensitive personal data, which is defined as "special quality" by the KVKK and is processed in accordance with the law, as well as other personal data. In this context, the technical and administrative measures taken by BDO Türkiye for the protection of personal data are carefully implemented with regard to sensitive personal data and the necessary checks are carried out.

3. **Rights of Data Subject**

Personal data subjects have the right to

- Learn whether personal data is processed or not,
- If personal data has been processed, requesting information about it,
- To learn the purpose of processing personal data and whether they are used in accordance with their purpose,
- Knowing the third parties to whom personal data is transferred at home or abroad,
- To request correction of personal data in case of incomplete or incorrect processing and to request notification of the transaction made within this scope to third parties to whom personal data is transferred,
- Although it has been processed in accordance with the provisions of the KVKK and other relevant laws, to request the deletion or destruction of personal data if the reasons requiring its processing disappear and to request notification of the transaction made within this scope to third parties to whom personal data is transferred,
- To oppose the occurrence of a result against the person, through the analysis of the data processed exclusively by automated systems,
- To Request the compensation of the damage in case of damage due to unlawful processing of personal data,

If a data subject submits requests regarding their rights to BDO Türkiye in writing or by other methods to be determined by the Personal Data Protection Board (the "Board"), BDO Türkiye will conclude the request free of charge within thirty (30) days at the latest, depending on the nature of the request; where the process requires an additional cost, the fee in the tariff determined by the Board may be charged.

Data subjects may submit requests regarding their personal data in writing, in person, by registered mail with return receipt or through a notary, to the address of the BDO Türkiye group company with which they have a relationship, or electronically, to that company's registered electronic mail (KEP) address or, if signed with a secure electronic signature or a mobile signature, to its e-mail address, stating ***"Information Request under the Personal Data Protection Law"***.

The application must state the company with which the data subject has a relationship. Where the Board determines a separate method, applications may also be made by that method.

For more detailed information on the application principles, please visit the "KVKK Application Procedures and Principles" page on our website.

4. Security of Personal Data

In accordance with Article 12 of the KVKK, BDO Türkiye takes all necessary technical and administrative measures to ensure an appropriate level of security in order to prevent the unlawful processing of personal data, to prevent unlawful access to personal data and to ensure the safekeeping of personal data. If personal data is obtained by others through unlawful means, BDO Türkiye notifies the data subject and the Board as soon as possible, and a data breach management process is applied for this purpose. Those who process personal data within BDO Türkiye may not disclose the personal data they learn contrary to the KVKK or use it outside the purpose of processing; this obligation continues after they leave their duties.

II. PROCESSING PERSONAL DATA IN ACCORDANCE WITH THE PRINCIPLES PROVIDED IN KVKK

1. Basic Principles

BDO Türkiye shall process personal data in accordance with the principles of processing for specific, clear and legitimate purposes in accordance with the law and in good faith, accurate and, where necessary, up-to-date, specific, clear and legitimate purposes in accordance with Article 4 of the Data Protection Act. The personal data processed will be kept for the relevant, limited and measured period of time provided for by the applicable legislation necessary for the purposes for which they are processed.

Based on these basic principles, the Policy outlines the framework for the limited and measured collection of personal data for the purpose for which it is collected and the establishment of a secure structure for the protection of personal data. BDO Türkiye will destroy or anonymize the processed personal data in accordance with this basic principle when the time comes.

2. Exceptions

2.1 Processing Personal Data by Obtaining Explicit Consent

Within the scope of the protection of personal data, BDO Türkiye shall process personal data only with the explicit consent of the person in accordance with Article 5/1 of the KVKK. In this respect, BDO Türkiye processes personal data in accordance with the provisions of the Constitution and the KVKK only in cases stipulated by law or with the explicit consent of the person. In order to achieve this, BDO Türkiye informs the personal data subject in accordance with the KVKK, and processes limited and measured data in accordance with the legitimate purpose after the obligation to inform.

Article 5/2 of KVKK regulates the exceptions that allow the processing of personal data in accordance with the law. In this sense, BDO Türkiye may also process personal data in the presence of one of the other conditions (exceptions) written below, apart from the explicit consent. The

basis of the personal data processing activity may be only one of the conditions listed below, or more than one of these conditions may be the basis of the same personal data processing activity.

2.2 Explicitly Provided in Laws

Personal data of the data subject may be processed in accordance with the law if it is clearly stipulated in the relevant laws. Sharing the name and residence information of the person to make the necessary notifications within the scope of the Social Security Institution (SGK) and including the name of the relevant person on the invoice in accordance with Article 230 of the Tax Procedure Law can be given as examples.

2.3 Failure to Obtain the Explicit Consent of the Relevant Person Due to Actual Impossibility

The personal data of the data subject may be processed if it is mandatory to process the personal data of a person who is unable to give his/her consent due to actual impossibility or whose consent cannot be recognized as valid, in order to protect the life or physical integrity of that person or of another person. An example of this is the case where a prospective employee who came for an interview at BDO Türkiye fainted and the identity information was provided to the doctors by the relevant persons of the company.

2.4 Directly Related to the Establishment or Performance of the Contract

Provided that it is directly related to the conclusion or performance of a contract, it is possible to process personal data if it is necessary to process personal data of the parties to the contract. For example, obtaining the merchant's bank account details and the necessary identity details to make a payment to the merchant for the performance of the contract concluded with the real person merchant.

2.5 Fulfilment of Legal Obligations by the Company

Personal data of the data subject may be processed if the processing is mandatory for the Data Controller BDO Türkiye to fulfil its legal obligations. The submission of personal data requested by a court decision to the court can be given as an example.

2.6 Personal Data Made Public by the Data Subject

In the event that the personal data subject has made his/her personal data public by himself/herself, the relevant personal data may be processed. For example, if a prospective employee who has made a job application to BDO Türkiye shares his/her personal data publicly on his/her blog, the contact information of this person will be processed only to the extent limited to the purpose for which it was made public.

2.7 Requirement of Data Processing for the Establishment or Protection of a Right

If data processing is mandatory for the establishment, exercise or protection of a right, the personal data of the data subject may be processed. An example of this is the storage of data (e.g. an invoice) obtained in the context of a legal relationship and having the quality of evidence, and its use when necessary.

2.8 Mandatory Data Processing for BDO Türkiye's Legitimate Interest

Provided that the fundamental rights and freedoms of the personal data subject are not harmed,

the personal data of the data subject may be processed if it is mandatory for the legitimate interests of BDO Türkiye. For example, taking camera recordings for security purposes at the entrance of BDO Türkiye's headquarters or facilities.

3. Special Categories of Personal Data

In accordance with the relevant provisions of the KVKK, BDO Türkiye may process sensitive personal data only with the explicit consent of the personal data subject, provided that adequate measures to be determined by the Personal Data Protection Board are taken.

In this case, if the personal data subject does not have explicit consent:

- In exceptional cases stipulated by law, in case it is mandatory for the protection of the life or physical integrity of the person who is unable to disclose his/her consent due to actual impossibility or whose consent is not legally valid, in case it is mandatory for the protection of his/her or someone else's life or physical integrity, in case it is related to the personal data made public by the person concerned and in accordance with the will of the person concerned, in case it is mandatory for the establishment, exercise or protection of a right, by persons under the obligation of confidentiality or by authorized institutions and organizations, if it is necessary for the protection of public health, preventive medicine, medical diagnosis, treatment and care services, planning, management and financing of health services, if it is mandatory for the fulfilment of legal obligations in the fields of employment, occupational health and safety, social security, social services and social assistance, if it is mandatory for the fulfilment of legal obligations in the fields of employment, occupational health and safety, social security, social services and social assistance, provided that foundations, associations and other non-profit organizations or formations established for political, philosophical, religious or trade union purposes comply with the legislation to which they are subject and their purposes, are limited to their fields of activity and are not disclosed to third parties; provided that it is in accordance with the legislation and purposes to which they are subject, limited to their fields of activity and not disclosed to third parties.

4. Transfer of Personal Data

BDO Türkiye may transfer personal data within Türkiye or abroad in accordance with the procedures and principles set forth in Articles 8 and 9 of the KVKK. Where one of the conditions specified in Articles 5 and 6 of the KVKK is met, personal data may be transferred without obtaining the data subject's explicit consent, explicit consent is one of the legal grounds relied upon where such conditions cannot be satisfied.

4.1. Domestic Transfer

BDO Türkiye may transfer personal data and sensitive personal data to third parties (Group companies, business partners, shareholders, affiliates, public institutions and/or organizations with legal obligations and other third parties) by taking the necessary security measures in line with the purposes of processing, in accordance with the provision of Article 8 of the KVKK regarding the transfer of personal data domestically. In this respect, BDO Türkiye acts in accordance with the regulations stipulated in Article 8 of the KVKK.

4.2. Transfer Abroad

BDO Türkiye may transfer personal data abroad in accordance with the procedures and principles set forth in Article 9 of the Personal Data Protection Law (KVKK). If there is an adequacy decision issued by the Personal Data Protection Board regarding the country to which the transfer will be made, personal data may be transferred to such countries provided that one of the conditions specified in Articles 5 and 6 of the KVKK is met.

In cases where no adequacy decision exists, BDO Türkiye may also transfer data abroad, provided that one of the conditions specified in Articles 5 and 6 of the KVKK is met and the data subject is able to exercise their rights and seek effective legal remedies in the destination country, by establishing one of the appropriate safeguards provided for by the KVKK, such as binding corporate rules approved by the Personal Data Protection Board, a standard contract published by the Personal Data Protection Board, or a written undertaking entered into with the Personal Data Protection Board's permission.

In cases where these mechanisms have not yet been established, BDO Türkiye may transfer personal data abroad based on the data subject's explicit consent, provided the data subject has been informed of the potential risks, or where one of the other exceptional circumstances listed in Article 9(6) of the KVKK (performance of a contract, establishment or protection of a right, overriding public interest, etc.) applies.

III. CATEGORIZATION OF PERSONAL DATA PROCESSED BY BDO TURKIYE, PURPOSE OF PROCESSING AND STORAGE PERIODS

A. Categorization of Personal Data

BDO Türkiye processes personal data in accordance with the principles of legitimate purpose, limitation and proportionality regulated in the KVKK and the basic principles listed in Article 4 of the KVKK and the principles and exceptions in Article 5. The lawful personal data processed by BDO Türkiye based on these principles, personal data in the categories specified below, limited to the persons specified in the scope of this Policy in line with the purposes of personal data processing, are processed by informing the relevant persons in accordance with Article 10 of the KVKK.

1. **Categorization by Personal** Data Subjects

BDO Türkiye may process personal data of persons who are clearly belonging to an identified or identifiable natural person, partially or completely automatically or non-automatically as part of the data recording system. In this context, this Policy, which determines the principles of personal data processing, destruction and personal data categorization, will be continuously updated with the secondary legislation to be published within the scope of the KVKK and the work of the Personal Data Protection Board.

Personal data collected by BDO Türkiye are processed within the framework of business relationship, employee-employer relationship, consumer transaction, operations and contracts executed by BDO Türkiye business units. Personal data subjects are generally consisting of:

- Customers, potential customers,
- Employees, prospective employees,
- Company retirees whose relationship with BDO Türkiye continues,
- Former employees of BDO Türkiye,

- Natural persons with whom a contractual relationship is entered into and officials and employees of legal entities,
- Company shareholders, company officials,
- Visitors,
- Employees, shareholders and officials of the institutions and organizations we cooperate with
- Third parties.

2. Categorization According to the Nature of Personal Data

Personal data collected by BDO Türkiye are processed in the following categories:

Personal Data	Personal Data Subject
Identity Information	Employees, Prospective Employees, Company Officials, Shareholders, Customers, Employees of Institutions or Organizations with which we are in Cooperation, Former Employees of BDO Türkiye, BDO Türkiye Retirees, Representatives and Shareholders, Natural Persons with whom we have Contractual Relationships and Natural Person Authorities of Legal Entities, Visitors and Third Parties
Contact Information (e-mail address, social media account, phone number etc.)	Employees, Prospective Employees, Company Officials, Employees of Institutions or Organizations with which we are in Cooperation, Former Employees of BDO Türkiye, BDO Türkiye Retirees, Representatives and Shareholders, Natural Persons with whom we have Contractual Relationships and Natural Person Authorities of Legal Entities, Visitors and Third Parties
Location Data	Employees Using BDO Türkiye Vehicles
License Plate Information	Employees Using BDO Türkiye Vehicles
Close Relative Information	Employees, Prospective Employees, Company Officials, Shareholders, Former BDO Türkiye Employees, BDO Türkiye Retirees
Occupation and Place of Work Information	Clients, Employees, Prospective Employees, Company Officials, Shareholders, Former Employees of BDO Türkiye, Retirees of BDO Türkiye, Third Parties with Contractual Relationships Contacts
Military Service Information	Employees, Prospective Employees, Company Officials, Shareholders, Former BDO Türkiye Employees, BDO Türkiye Retirees
Criminal Record Information	Employees, Prospective Employees, Company Officials, Shareholders, Former BDO Türkiye Employees, BDO Türkiye Retirees, Employees of the Organization Receiving Services, Real Persons Given Power of Attorney Persons, Third Parties in Contractual Relationship, Officers and Partners, Business Partners
Education Information and Certificates	Employees, Prospective Employees, Company Officials, Shareholders, Former BDO Türkiye Employees, BDO Türkiye Retirees, Employees

	of the Organization Receiving Services,
Driver's License/License Information	Employees, Prospective Employees, Company Officials, Shareholders, Former BDO Türkiye Employees, BDO Türkiye Retirees
Accident Report and Photos	Employees, Prospective Employees, Company Officials, Shareholders, Former BDO Türkiye Employees, BDO Türkiye Retirees
Request/Complaint Management Information	The person who made the relevant request or complaint regarding the receipt and evaluation of any request or complaint addressed to BDO Türkiye, the person who has a Relationship with BDO Türkiye Persons and Third Parties
Physical Space Entry and Security Information (Personal data regarding the records and documents taken at the entrance to the physical space, during the stay in the physical space; camera recordings, records taken at the security point, records taken at the company or facility entrances, etc.)	This data is collected by visitors, employees, Prospective Employees, Company Officials, Shareholders, Former Employees of BDO Türkiye, BDO Türkiye Retirees, customers, Third Parties with whom there is any relationship
Financial Information (BDO Türkiye's personal processed regarding information, documents and records showing all kinds of financial results created according to the type of legal relationship established with the data subject bank account number with personal data, IBAN number, credit card information, financial profile, asset data, income information)	Employees, Prospective Employees, Company Officials, Shareholders, Former Employees of BDO Türkiye, BDO Türkiye Retirees, Customers, Information on Which Banks the Customers Have Debit/Credit Cards, Third Parties to be Paid
Sensitive Personal Data (Data specified in Article 6 of the KVKK. For example, health data including blood type of employees, criminal convictions and other security measures, religion and membership association information)	Employees, Prospective Employees, Company Officials, Shareholders, Former BDO Türkiye Employees, BDO Türkiye Retirees
Transaction Security Information (personal data processed to ensure our technical, administrative, legal and commercial security while carrying out BDO Türkiye's commercial activities)	Persons whose personal data are processed in order to ensure the technical, administrative, legal and commercial security of BDO Türkiye while carrying out its commercial activities
Legal Transaction and Compliance Information (Determination and follow-up of BDO Türkiye's legal receivables and rights, performance of debts, compliance with its legal	Persons whose personal data are processed within the scope of the determination, follow-up and performance of BDO Türkiye's legal receivables and rights, and compliance with the principles and policies of BDO

obligations and BDO Türkiye's principles and policies personal data processed within the scope of)	Türkiye and their legal obligations
Audit and Inspection Information (consists of personal data processed within the scope of BDO Türkiye's legal obligations and compliance with company policies)	Prospective Employees, Company Officials, Shareholders, Former Employees of BDO Türkiye, BDO Türkiye Retirees, Customers, Third Parties to be Paid or Associated with

3. Categorization Regarding the Transfer of Personal Data

BDO Türkiye transfers personal data in accordance with the principles in Articles 8 and 9 of the KVKK and by fulfilling the obligation to inform in Article 10 of the KVKK or within the scope of the exceptions to be created by the KVKK regarding the transfer in the KVKK.

Accordingly, personal data is shared as follows;

- **Sharing with Business Partners:** BDO Türkiye's business partners are the parties with whom BDO Türkiye establishes business partnerships for purposes such as sales, promotion and marketing of products and services, after-sales support and execution of programs while conducting its commercial activities. To achieve these purposes, data are processed in accordance with the principle of purpose, limited and proportionality and can be transferred by taking the necessary security.
- **Sharing with Suppliers:** The data kept in accordance with the principle of proportionality, limited and appropriate for the purpose processed, are transferred to the suppliers with whom BDO Türkiye has a contractual relationship only limited to the scope of the relationship.
- **BDO Türkiye Group Companies**: Personal data processed within the scope of marketing activities or human resources related to the purpose of processing, or personal data of employees, may be transferred to companies in which BDO Türkiye is a shareholder or which is a shareholder of BDO Türkiye, in a limited and measured manner.
- **Company Authorizations:** The personal data of the persons authorized by BDO Türkiye through signature circulars or special powers of attorney are transferred limitedly for the purposes of designing strategies regarding BDO Türkiye's commercial activities, providing top level management and auditing.
- **Legally Authorized Public Institutions and Organizations:** In accordance with the provisions of the relevant legislation, it is possible to provide limited and measured personal data to public institutions and organizations authorized to receive information and documents from BDO Türkiye within the scope of the purpose.
- **Legally Authorized Private Persons:** In accordance with the provisions of the relevant legislation, limited and measured personal data may be transferred to private legal entities authorized to receive information and documents from BDO Türkiye.

B. PURPOSES OF PROCESSING PERSONAL DATA

BDO Türkiye processes personal data in accordance with the basic principles in Article 4 of the KVKK and the principles set out in this Policy. It processes personal data limited to the purposes and conditions within the personal data processing conditions specified in paragraph 2 of Article 5 and paragraph 3 of Article 6 of the KVKK. These purposes and conditions are as follows;

- That BDO Türkiye engages in the relevant activity concerning the processing of personal data, as explicitly stipulated by law;
- That the processing of personal data by BDO Türkiye is directly related to and necessary for the establishment or performance of a contract;
- That the processing of personal data is necessary for BDO Türkiye to fulfill its legal obligations;
- That personal data has been made public by the data subject, provided that it is processed by BDO Türkiye in line with the purpose of disclosure, in a relevant, limited, and proportionate manner and for a limited period;
- That the processing of personal data by BDO Türkiye is necessary for the establishment, exercise, or protection of the rights of BDO Türkiye, data subjects, or third parties;
- That the processing of personal data by BDO Türkiye is necessary for its legitimate interests, provided that it does not harm the fundamental rights and freedoms of the data subject;
- That the processing of personal data by BDO Türkiye is necessary for the protection of the life or physical integrity of the data subject or another person, in cases where the data subject is unable to express consent due to actual impossibility or whose consent is not recognized as legally valid;
- That the processing of personal data is carried out by persons or authorized institutions and organizations who are under the obligation of confidentiality, for the purposes of protecting public health, conducting preventive medicine, medical diagnosis, treatment and care services, as well as planning and managing health services and their financing;
- That the processing of personal data is necessary for the fulfillment of legal obligations in the areas of employment, occupational health and safety, social security, social services, and social assistance;
- That the processing of personal data is carried out by foundations, associations, or other non-profit organizations or entities established for political, philosophical, religious, or trade union purposes, provided that it complies with applicable legislation and their legitimate purposes, remains limited to their field of activity, is not disclosed to third parties, and is directed only at their current or former members, affiliates, or persons who regularly interact with such organizations or entities.

In the absence of the above-mentioned conditions, BDO Türkiye relies on the explicit consent of the personal data subjects in order to carry out personal data processing activities.

In this context, BDO Türkiye may process personal data for the following purposes, including but not limited to:

a) In order for BDO Türkiye business units to carry out the necessary work to enable personal data subjects to benefit from the products and services offered by BDO Türkiye; follow-up of contract processes and/or legal requests, planning and execution of customer relationship management processes, planning, execution and completion of sales processes, follow-up of customer requests and/or complaints,

b) In order to carry out the necessary work by the relevant business units for the realization of the commercial activities carried out by BDO Türkiye and to carry out the related business processes; planning, auditing and executing information security processes, planning and executing corporate communication activities, planning and executing logistics activities, planning and/or executing activities to ensure business continuity, establishing and managing information technology infrastructure, follow-up of finance and/or accounting affairs, event management, planning and execution of corporate social responsibility activities, planning and execution of corporate governance activities, business Carrying out effectiveness/efficiency and/or appropriateness analyses of activities, planning and/or executing activities, planning and executing information

access authorizations of business partners and/or suppliers, planning and executing business activities, planning and executing research and development activities,

c) In line with the purpose of planning and executing BDO Türkiye's human resources policies and processes; fulfillment of the obligations arising from the employment contract and/or legislation of the employees and employee candidates and the employees of the organizations we cooperate with, procurement of the products and services needed to carry out business activities, follow-up and/or supervision of business activities, planning and execution of fringe benefits and benefits, execution of personnel recruitment processes, planning and follow-up of performance evaluation processes, planning and execution of talent - career development activities, planning and execution of in-house training activities and/or execution, planning and execution of satisfaction and/or engagement processes, human planning of resource processes, human resources required for production planning and execution of employee needs, corporate communication and/or corporate social responsibility and/or non-governmental organizations in which employees participate planning and/or execution of organizations' activities,

d) In order to ensure the legal and commercial security of BDO Türkiye or the persons who are in business relationship with BDO Türkiye; planning and execution of operational activities necessary to ensure that company activities are carried out in accordance with company procedures and/or relevant legislation, planning and execution of emergency management processes, planning and/or execution of occupational health and/or safety processes, providing information to authorized institutions arising from legislation, follow-up of legal affairs, creation and follow-up of visitor records, ensuring the security of company premises and/or facilities, ensuring the security of company operations, planning and execution of company audit activities, ensuring that data is accurate and up-to-date, planning and/or execution of company financial risk processes,

e) In line with the purpose of determining and implementing BDO Türkiye's commercial and business strategies; planning and execution of external training activities, management of relations with business partners and suppliers.

BDO Türkiye processes personal data in a manner that is conducive to the realization of the specified purposes and avoids the processing of personal data that are not related to the realization of the purpose and are not needed. For example, personal data processing activities are not carried out to meet the needs that may arise later.

To realize these and similar purposes, BDO Türkiye processes personal data mainly on the basis of the legal grounds listed in Articles 5 and 6 of the KVKK and, where such grounds do not exist, relies on the explicit consent of individuals. In cases where there are exceptions listed in the KVKK, limited and measured personal data are kept in line with the legitimate purpose in order to realize these purposes in line with the said exceptions.

In the absence of the explicit consent of the person, personal data is processed within the framework of the exceptions specified in the KVKK. In cases where the exceptions in the KVKK do not allow the processing of personal data, personal data shall not be processed in the absence of the explicit consent of the person. The meaning to be drawn here is that activities that do not require the explicit consent of the personal data subject for data processing can be carried out within the scope of the exception, but personal data processing activities are not carried out in matters that require consent and are not covered by the exception in the KVKK.

C. PERSONAL DATA OF PERSONS VISITING BDO TÜRKIYE HEADQUARTERS AND/OR FACILITIES PROCESSING

In order to ensure the security of both the headquarters and its facilities, BDO Türkiye carries out personal data processing activities in its headquarters buildings and facilities for security camera monitoring, registration, entry card scanning and identity registration activities and tracking guest entries and exits.

Security camera surveillance activities and identity control at entrances, card reading and recording of these activities are aimed at protecting the interests of BDO Türkiye and other persons in ensuring their security, and in this context, BDO Türkiye acts in accordance with the Constitution, KVKK and other relevant legislation. In accordance with Article 12 of the KVKK, BDO Türkiye takes necessary technical and administrative measures to ensure the security of personal data obtained as a result of camera surveillance and identity recording.

D. PROCESSING OF PERSONAL DATA OF PROSPECTIVE EMPLOYEES

BDO Türkiye processes the personal data of prospective employees during the recruitment process in order to fulfill the legal obligations imposed on the employer in the Labor Law and other relevant legislation, to carry out the activities determined by BDO Türkiye's human resources, to fulfill the obligation to inform and on the legal grounds set out in Articles 5 and 6 of the KVKK or, where such grounds do not exist, on the explicit consent of the person.

The personal data of the prospective employees are collected and processed by any means, both written and electronic, limited to this purpose due to a job interview or employment contract. By fulfilling the obligation to inform for the processing of personal data of prospective employees, health data and sensitive personal data in Article 6/3 of the KVKK can also be processed for specific, measured and mentioned legitimate purposes. In accordance with the provisions of the KVKK and in accordance with the principles set out in this Policy, the personal data of the prospective employees can be stored in the company's systems for the fulfillment of the works in line with the specified purposes. BDO Türkiye may share this data with the relevant official institutions and organizations if legally requested.

Although the main purpose of processing the personal data of prospective employees is recruitment, personal data can also be processed for the realization of the following purposes. These purposes are:

a) To assess the candidate's qualifications, experience and interest in the vacant position,

b) If necessary, to check the accuracy of the information provided by the candidate or to contact third parties and conduct research about the candidate,

c) To communicate with the candidate about the application and recruitment process or, if appropriate and with the explicit consent of the candidate, to contact the candidate for any position subsequently opened at home or abroad,

d) To meet the requirements of the relevant legislation or the demands of the authorized institution or organization.

Personal data of prospective employees can be collected through the following methods and means:

i. Digital application form published in written or electronic form;

ii. Resumes sent by the candidates to our company by e-mail, cargo, reference and similar methods,

iii. Employment or consultancy companies,

iv. Checks carried out to verify the accuracy of the information submitted by the candidate and research carried out by BDO Türkiye,

v. Recruitment tests that identify talent and personality traits, which are carried out by experienced experts and the results of which are examined.

The personal data of prospective employees are also kept in accordance with the periods mentioned under the “Retention Periods of Personal Data” heading of this Policy. Upon completion of this period, personal data are destroyed or anonymized.

E. RETENTION PERIODS OF PERSONAL DATA

As a basic principle, BDO Türkiye is based on the principle of storing personal data for the period specified in the relevant laws and regulations, if stipulated in these regulations. If a period of time is not stipulated in the legislation on how long personal data should be kept, depending on the activity carried out while processing that data, it is processed for the period required to be processed in accordance with the practices and customs of BDO Türkiye's commercial life or the statute of limitations stipulated in the relevant laws, and then deleted, destroyed or anonymized.

If the purpose of processing personal data has expired and BDO Türkiye has reached the end of the retention periods in terms of the relevant legislation; personal data may only be retained for the purpose of constituting evidence in possible legal disputes or to assert the relevant right related to personal data or to establish a defense. In determining the periods here, retention periods are determined based on the limitation periods for asserting the mentioned right and the examples in the requests previously directed to BDO Türkiye on the same issues, even though the limitation periods have passed. In this case, the stored personal data is not accessed for any other purpose and access to the relevant personal data is provided only when it is required to be used in the relevant legal dispute. After the expiry of the period mentioned herein, personal data is deleted, destroyed or anonymized.

BDO TÜRKIYE PERSONAL DATA RETENTION AND DELETION PERIODS		
Nature of Data	Retention Period	Periodic Disposal Times*
Billing Information	10 years (From the termination of the contractual relationship)	At the first periodic destruction period after the end of the storage period
Information Desk Visitor Information	1 month (from the day of the visit)	At the first periodic destruction period after the end of the storage period
Employee Personnel File	10 years (from the termination of the relationship arising from the employment contract)	At the first periodic destruction period after the end of the storage period
Employees' Personal Health Files	10 years (from the termination of the relationship arising from the	At the first periodic destruction period after the end of

	employment contract)	the storage period
Vehicle Tracking Information of Employees	1 month (From the day the data was generated from)	At the first periodic destruction period after the end of the storage period
Fingerprint Record of Authorized Employees for Access Control	1 month (From the day the data was generated from)	At the first periodic destruction period after the end of the storage period
Prospective Employee Information	15 days (From the day the data was generated from)	At the first periodic destruction period after the end of the storage period
Employee Email Records	1 month (From the termination of the relationship arising from the employment contract)	At the first periodic destruction period after the end of the storage period

*Periodic destruction is carried out every year in January and July.

IV. DELETION, DESTRUCTION AND ANONYMIZATION OF PERSONAL DATA

A. BDO TÜRKIYE'S OBLIGATION TO DELETE, DESTROY AND ANONYMIZE PERSONAL DATA

BDO Türkiye will destroy or anonymize the personal data that it processes in accordance with the provisions of the KVKK and the relevant legislation and categorizes in detail in this Policy, in accordance with the periods in the Policy as of the disappearance of the reasons requiring their processing. Although it has been processed in accordance with the provisions of the relevant law as regulated in the provisions of Article 138 of the TCK and Article 7 of the KVKK, personal data is deleted, destroyed or anonymized upon the decision of BDO Türkiye or upon the request of the personal data subject, in the event that the reasons requiring its processing disappear.

In this context, BDO Türkiye has taken the necessary technical and administrative measures to fulfill its obligations. Necessary updates and operational mechanisms will be developed in this regard over time, and personal data protection training courses are organized for employees so that they act in accordance with these obligations. Through these trainings, the awareness of business units is increased in order to further establish the personal data culture within BDO Türkiye. Personal data is kept in accordance with the periods mentioned in the "Personal Data Retention Periods" heading of this Policy. With the expiry of these periods, personal data is gradually destroyed or anonymized by the procedures described below or by secondary legislation and other methods to be determined by the Personal Data Protection Board.

BDO Türkiye carries out the necessary assignments and studies related to deletion, destruction and anonymization. In line with the provisions of Articles 5 and 6 of the KVKK, which eliminate the reasons for the processing of personal data and sensitive personal data, and the provisions of the Regulation on the Deletion, Destruction or Anonymization of Personal Data (the "Regulation"), it is accepted that the conditions for processing personal data have disappeared, especially in the following cases. These situations are:

a. Amendment or abolition of the provisions of the relevant legislation that constitute the basis for processing personal data,

b. The contract between the parties has never been established, the contract is not valid, the contract expires automatically, the contract is terminated, or the contract is withdrawn,

c. The disappearance of the purpose requiring the processing of personal data,

d. The processing of personal data is contrary to the law or the rule of good faith,

e. In cases where the processing of personal data takes place only on the basis of explicit consent, the person concerned withdraws his consent,

f. Acceptance by the data controller of the application made by the data subject regarding the processing of personal data within the framework of their rights in subparagraphs (e) and (f) of Article 11 of the Law,

g. In cases where the data controller rejects the application made to them by the person concerned with the request for the deletion or destruction of their personal data, their answer is found insufficient or they do not respond within the period stipulated in the KVKK; Making a complaint to the Personal Data Protection Board and this request is approved by the Personal Data Protection Board,

h. Although the maximum period requiring the storage of personal data has passed, there are no conditions that would justify storing personal data for a longer period of time,

i. The conditions requiring the processing of personal data in Articles 5 and 6 of the KVKK disappearance.

In such cases, personal data shall be deleted, destroyed or anonymized by BDO Türkiye ex officio or upon the request of the data subject in line with its legal and legal responsibilities.

B. TECHNIQUES FOR DELETING, DESTROYING AND ANONYMIZING PERSONAL DATA

1. Techniques for Deletion and Destruction of Personal Data

Although it has been processed in accordance with the provisions of the relevant law, BDO Türkiye deletes or destroys personal data at its own discretion or upon the request of the personal data subject, in the event that the reasons requiring its processing disappear and the situations regulated in the Regulation arise. Some of the deletion or destruction techniques that can be used by BDO Türkiye are listed below:

a. Physical Destruction

Personal data may also be processed by non-automatic means, provided that they are part of any data recording system. While deleting/destroying such data, the system of physical destruction of personal data is applied in a way that cannot be used later.

b. Secure Deletion from Software

While deleting/destroying data processed by fully or partially automated means and stored in digital media; Methods are used to delete the data from the relevant software in a way that cannot be recovered/accessed again.

2. Techniques for Anonymizing Personal Data

Anonymization of personal data refers to making personal data impossible to be associated with an identified or identifiable natural person under any circumstances, even by matching it with other data. BDO Türkiye can anonymize personal data when the reasons requiring the processing of personal data processed in accordance with the law disappear. In accordance with Article 28 of the KVKK; Anonymized personal data may be processed for purposes such as research, planning and statistics. Such processing is outside the scope of KVKK, and the explicit consent of the personal data subject will not be sought. Since personal data processed by anonymizing will be outside the scope of KVKK, the rights set out in this Policy will not apply to this data.

The most commonly used anonymization techniques by BDO Türkiye are listed below.

2.1. Masking Data

Masking is a method of anonymizing personal data by removing the basic identifying information of personal data from the data set. Example: Making it impossible to identify the personal data subject by removing information such as name, TR ID No, license plate number, etc. that enables the identification of the personal data subject into a data set from which it comes.

2.2. Aggregation

With the data aggregation method, many data are aggregated and personal data that cannot be associated with any person. Example: Demonstrating that there are Z number of employees aged X without showing the age of the employees individually.

2.3. Generalization

Personalized personal data by converting the relevant data from a specific value to a more general value anonymization of data. For example, a license plate where province information is important moving the digit part of the information to a more general data set 0000 anonymity can be achieved on the dataset with a generalization approach.

2.4. Data Derivation

With the data derivation method, a more general content is created from the content of the personal data, and it is ensured that the personal data cannot be associated with any person. Example: Specifying ages instead of dates of birth; specifying the region of residence instead of the street address.

2.5. Data Mix

It refers to the destruction of the identifiability of individuals without harming the total utility by mixing values within the dataset. In a class where the age average is to be taken, data has been mixed if the values indicating the ages of the people are replaced with each other.

C. THE RELATIONSHIP OF THE POLICY ON THE PROTECTION AND PROCESSING OF PERSONAL DATA WITH OTHER POLICIES OF BDO TÜRKIYE

BDO Türkiye ensures the implementation of the principles set forth by this Policy. It is managed under the Policy and other Integrated Management Systems on the protection of personal data, and compatibility is also ensured between other processes operated by BDO Türkiye.

D. IMPLEMENTATION MANAGEMENT OF BDO TÜRKIYE PERSONAL DATA PROCESSING AND PROTECTION POLICY ENFORCEMENT AND OBLIGATIONS

BDO Türkiye's obligations regarding the management and enforcement of this Policy are as follows:

a. To prepare the basic policies on the protection and processing of personal data and amendments, if necessary, and submit them to the Board of Directors for approval to put them into effect,

b. To decide how the implementation and supervision of the policies on the protection and processing of personal data will be carried out and to submit the matters of making internal assignments and ensuring coordination within this framework to the approval of the senior Board of Directors,

c. To carry out studies for the further development of the personal data protection culture,

d. To determine the issues that need to be done in order to ensure compliance with the KVKK and the relevant legislation and to submit what needs to be done to the approval of the senior management; to supervise and coordinate its implementation,

e. Raising awareness within BDO Türkiye and among BDO Türkiye's business partners on the protection and processing of personal data,

f. To identify the risks that may arise in BDO Türkiye's personal data processing activities and ensure that necessary measures are taken; to submit improvement proposals to the Board of Directors for approval,

g. To make updates in the texts and policies prepared for BDO Türkiye by following the relevant legislation on the protection of personal data,

h. To design trainings on the protection of personal data and the implementation of policies and to carry out the trainings after obtaining the necessary approvals,

i. Establishing a mechanism to respond quickly to the applications of personal data subjects and to resolve them,

j. To coordinate the execution of information and training activities to ensure that personal data subjects are informed about personal data processing activities and their legal rights,

k. To follow the developments and regulations on the protection of personal data; to advise the Board of Directors on what needs to be done within BDO Türkiye in accordance with these developments and regulations,

l. To coordinate the relations with the Personal Data Protection Board and the Personal Data Protection Authority,

m. To fulfill other duties assigned by BDO Türkiye Board of Directors regarding the protection of personal data.

E. THE RIGHTS OF THE PERSONAL DATA SUBJECT AND THE EXERCISE OF THE RIGHT AGAINST BDO TÜRKIYE

Pursuant to Article 13 of the KVKK, data subjects must first submit their requests regarding the implementation of the KVKK to the data controller BDO Türkiye. BDO Türkiye enables data subjects to submit their requests in writing or by other methods to be determined by the Board.

BDO Türkiye, which receives the request, concludes it free of charge as soon as possible and within thirty (30) days at the latest, depending on the nature of the request; where the process requires an additional cost, the fee in the tariff determined by the Board may be charged. BDO Türkiye accepts the request or rejects it by explaining its reasons and notifies the data subject of its response in writing or electronically.

Data subjects can access the application procedures and principles and the application form on the "KVKK Application Procedures and Principles" page of our website in order to exercise the rights listed in Article 3 of Section I of this Policy.