



SERBEST MUHASEBECİ  
MALİ MÜŞAVİRLİK

**Quality Service**  
**Rational Solutions**  
**Perfectionist Approach**

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## Our Mission

Our mission is to serve as a reliable, creative, and agile solution partner for national and international stakeholders by integrating technology with a principled service philosophy. We are dedicated to providing superior support that fosters the growth of profitable, efficient, and sustainable businesses through innovative excellence.

## Our Vision

To maintain customer satisfaction at the highest level through a high-quality service approach based on International Accounting Standards. Our vision is to become a leading organization in the accounting and financial consultancy sector by providing value-driven services that contribute to the sustainable success of our clients.



## Our Values

Our values are the cornerstones that guide every service we provide. By steadfastly adhering to these core principles, we continue to evolve and strengthen our esteemed position in the community.

**01** Technical Excellence

**02** Responsibility

**03** Trust

**04** Confidentiality

**05** Independence

**06** Respect



## Quality Service

Every service provider aims to deliver quality, and every client seeks to receive it. However, in today's world, true quality service—which is a synthesis of numerous high-level components—is rare. KRM SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK LİMİTED ŞİRKETİ delivers the highest standard of service to its clients by addressing service quality through 7 distinct dimensions:

- **Valued & Friendly Service:** We aim to simplify your business processes by treating you with respect and a friendly attitude across all our staff. This value is an essential part of both our sincerity and the profound respect we hold for our profession.
- **Agility & Adaptability:** We are the first to adapt whenever new conditions arise. We respond to all your evolving innovations and expectations across different timeframes.
- **A Safe Harbor:** You are always in the safest hands with us. Your most confidential business information is kept in the most secure environment. Guided by our sense of responsibility, we fundamentally prioritize our data security policy.
- **Seamless Communication:** We utilize all available channels to establish the fastest and easiest communication with you. We keep all our communication lines open to ensure you have effortless access to us at all times.
- **Clarity & Transparency:** We use the most understandable and straightforward language in all our services. We provide the clearest guidance regarding the nature of your challenges, their implications, their costs, and their solutions.
- **Accuracy & Timeliness:** We prepare your business records and reporting processes to include the most accurate results at the most appropriate time and present them for your review.
- **High Level of Responsibility:** In every service we provide, we act with a supreme sense of responsibility to ensure that your trust in us is never misplaced.



## Rational Solutions

There are numerous factors that can influence the rational decision-making processes of partners and executives who form the core decision-making mechanism of a business. Factors such as:

- **Inadequate Data & Reporting:** The inability to foresee the potential outcomes of alternative decisions due to a lack of sufficient technical data and reports.
- **Lack of Strategic Guidance:** The inability to correctly prioritize alternative options due to the absence of proper professional guidance.
- **Suboptimal Choices:** Losing the most optimal choices among alternatives due to misleading or incorrect advice.
- **Sustainability Issues:** The inability to consistently make the same rational decisions across various alternatives throughout the decision-making process. These factors can lead executives to make errors in their rational decision-making processes, ultimately resulting in business losses. Furthermore, social and national conditions, the general economic conjuncture, and non-institutional management styles can often lead to purely pragmatic rather than strategic decisions. At this very point, exactly when and where you need us, we stand by you with our consultancy and reporting services to guide your decision-making processes in the most accurate way.



## Perfectionist Approach

Many corporate companies, recognizing that simply performing well is no longer enough, have grasped the necessity of achieving more sustainable progress. To both enhance performance and ensure sustainability, KRM SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK LİMİTED ŞİRKETİ leaves no room for error while providing services at the highest standards. This perfectionist perspective not only meets client expectations but consistently exceeds them, delivering an experience that provides true peace of mind.

To achieve this, we:

- **Understand You Deeply:** We identify your needs comprehensively by getting to know you and gathering sufficient feedback to tailor our approach.
- **Maintain Constant Accessibility:** We stand by you for all your needs by ensuring we are reachable at all times.
- **Prioritize Individual Excellence:** We believe every client is unique and we define our service standards accordingly.



In doing so, we consistently elevate your experience beyond your expectations.

## OUR SERVICES

### Consultancy

We are always by your side with expert support to help you guide your business. In a competitive business environment, we are ready to assist you in your decision-making processes. Whatever your situation may be, we are here whenever you need reliable, expert guidance.



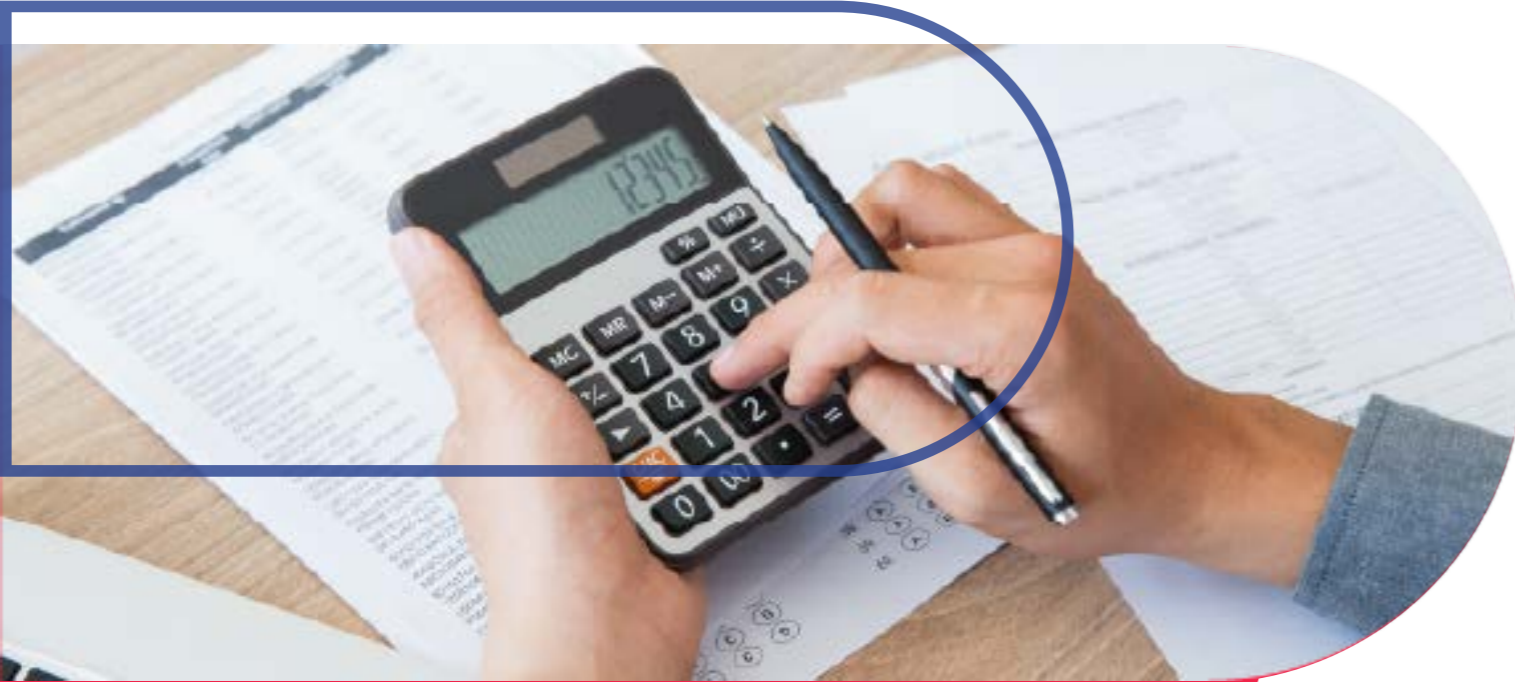
- **Accounting and Tax Consultancy**
- **Management Consultancy**
- **Social Security (SGK) Consultancy**
- **Risk and Management Consultancy**
- **Company Formation and Structuring Consultancy**



## Accounting

As KRM SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK LİMİTED ŞİRKETİ, we offer a powerful and fully responsive outsourced accounting service that enables you to keep pace with changing conditions and the rapid flow of commercial life. Regardless of the circumstances, we are by your side whenever you require reliable expert support.

- Bookkeeping Services
- Reporting Services
- Ledger Declaration and E-Transformation Services
- Consolidation of Financial Statements
- International Financial Reporting and Transformation of Financial Statements (IFRS)
- Management Reporting
- Establishment of Accounting and Cost Systems
- Audit of Accounts for Associations, Facilities, Foundations, and Similar Institutions
- Accounting Audit Procedures for CMB (SPK) and Other Regulatory Bodies



## Trade Registry Procedures

We manage the notification and registration of all necessary corporate changes with the relevant authorities on your behalf, ensuring seamless compliance with legal requirements.

- Establishment of Local and Foreign-Capital Companies and Sole Proprietorships
- Branch Office and Liaison Office Opening/Closing Procedures
- International Company Formation
- Change of Registered Address
- Share Transfers and Amendments to the Articles of Association
- Capital Increase and Decrease Procedures
- Change of Legal Entity Type (Conversion)
- Liquidation and Reversal of Liquidation Processes
- Merger and Demerger (Spin-off) Operations



## Tax Services

Our tax consultancy services are provided by our expert **Certified Public Accountants (CPAs)**, ensuring the highest level of professional diligence and technical accuracy.

- Revision of Statutory Ledgers within the Framework of Tax Legislation
- Preparation and Review of Tax Declarations
- Tax Refund and Rebate Studies
- Tax Exemptions and Incentives
- International Tax Services
- Tax Deferral and Cancellation Procedures
- Tax Reductions and Credits

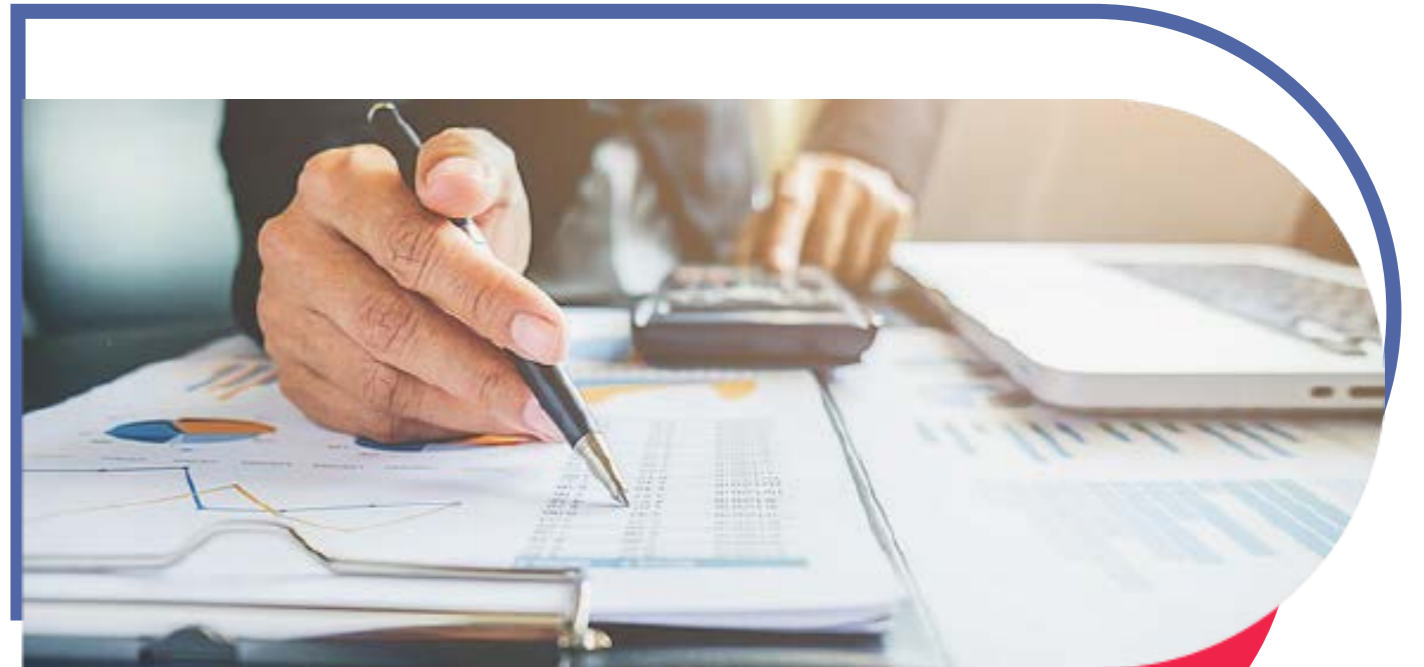


## Reporting Services

We stand by our clients with our reporting services, tailored to your specific needs and deadlines, containing precise data delivered at the right time.

### Our Comprehensive Reporting Services:

- **IFRS Reporting:** Preparation of reports in accordance with International Financial Reporting Standards.
- **Monthly and Periodic Management Reporting:** Strategic insights to support operational decisions.
- **Capital Paid-in and Equity Determination Reports:** Official verification of capital structures.
- **Equipment Determination Reports:** Reports regarding the identification of plant, machinery, and equipment within the scope of the Public Procurement Law.
- **Audit and Reporting of EU-Funded Projects:** Specialized auditing for projects supported by European Union funds.
- **Domestic Contribution Ratio Reports:** Determination reports within the scope of the "Domestic Goods Communiqué."
- **TURKSTAT (TÜİK) Notifications:** Compliance reporting for national statistical requirements.
- **Transfer Pricing and Thin Capitalization Reports:** Determination and compliance reports for related party transactions and capital structures.
- **Board of Directors' Activity Reports:** Annual and periodic reporting in accordance with the Turkish Commercial Code (TCC).



## Payroll and Human Resources



Social Security legislation is highly complex and challenging to manage for all companies. Handling these processes in-house requires professional teams and results in high operational costs. Our expert team provides our clients with comprehensive services designed to meet all your requirements seamlessly.

### Our Comprehensive Payroll and HR Services:

- **Payroll and Timekeeping Services:** Accurate calculation and processing of employee earnings.
- **Monthly Social Security (SGK) Declarations:** Full compliance with periodic reporting requirements.
- **Employee Onboarding and Offboarding Procedures:** Managing the legal documentation for hiring and termination.
- **Payroll Audit and Consultancy Services:** Reviewing payroll processes for accuracy and legal compliance.
- **HR Management and Payroll System Setup:** Establishing robust infrastructure for human resources and payroll.
- **Social Security Legislation Consultancy:** Expert guidance on navigating complex social security laws.
- **Audit for Social Security "Clearance Certificate":** Professional review for obtaining clearance documents.
- **SGK Inspection and Collateral Release Procedures:** Resolution of collateral issues and support during official inspections.

## VAT Refund Services

At KRM SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK LİMİTED ŞİRKETİ, we provide comprehensive VAT refund services with a highly experienced team of Certified Public Accountants (CPAs), specialists, and auditors. Our processes are executed with the utmost diligence and technical precision.

Our Core VAT Refund Services:

- **Comprehensive VAT Refund Consultancy:** Strategic guidance on all aspects of VAT refund processes.
- **VAT Refund Training:** Specialized training sessions for your internal teams on refund regulations and procedures.
- **Preparation of VAT Refund Lists:** Meticulous preparation of the required documentation and lists (Inward/Outward VAT lists) as per tax authority standards.
- **Determination of Refundable Amounts:** Technical calculation and verification of the maximum refundable VAT amounts to optimize your cash flow.



## Tax Security in Cross-Border Trade: International Tax Consultancy

As borders vanish in a globalized world, tax legislations are becoming increasingly complex. KRM SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK LİMİTED ŞİRKETİ combines local expertise with a global perspective to ensure your legal compliance while optimizing your tax burden in cross-border operations.

### Our Areas of Expertise

#### 1. Analysis of Double Taxation Avoidance Agreements (DTAA)

We analyze the treaties signed between Türkiye and the countries in which you operate to prevent the double taxation of the same income.

#### Withholding Tax Optimization

We apply the reduced rates specified in treaty provisions instead of local statutory rates for cross-border payments (Dividends, Interest, Royalties, etc.).

- **Royalties:** Reducing local withholding tax rates—which can reach up to 20%—to a range of 5%-10% through treaties for license, patent, and know-how payments.
- **Dividend Distribution:** Minimizing the tax burden during the transfer of profits from foreign subsidiaries to Türkiye.

#### "Permanent Establishment" (PE) Risk Management

We analyze whether your international activities trigger a tax residency or a taxable presence in that country.

- **Duration Analysis:** Monitoring time thresholds (e.g., 6 months or 183 days) prescribed in treaties for construction, assembly, or consultancy projects.
- **Representative Analysis:** Tax risk analysis regarding the authority of your foreign personnel or agents to conclude contracts on behalf of your company.

#### Tax Residency and Certification Processes

We manage the end-to-end "Tax Residency Certificate" processes, which are key to benefiting from treaty advantages.

- Conducting Beneficial Owner tests.
- Resolving tax disputes between the authorities of two countries through Mutual Agreement Procedure (MAP) applications.

#### Tax Credit (Offsetting Taxes Paid Abroad)

During the process of offsetting taxes paid abroad against corporate tax in Türkiye:

- Calculation of tax credit limits.
- Auditing the compliance of documentation (certified documents obtained from foreign tax authorities) with Turkish Tax Procedure Law (VUK).

#### 2. Transfer Pricing and BEPS Compliance Services

We ensure that the movement of goods and services between related parties is reported within the framework of the "Arm's Length Principle."

- Preparation of Transfer Pricing reports.
- Management of global tax risks within the scope of BEPS (Base Erosion and Profit Shifting) action plans.
- Preparation processes for Country-by-Country Reporting (CbCR), Masterfile, and Localfile.

#### 3. International Tax Planning and Structuring

We design strategic structures to help you implement your investments in the most efficient manner.

- Tax analysis of Holding and Subsidiary structures.
- Permanent Establishment (PE) risk analysis and management.
- Analysis of the impact of income earned from foreign subsidiaries on the tax base in Türkiye.

#### 4. Global Mobility and Expatriate (Expat) Taxation

We manage the tax and social security processes for your employees assigned abroad or your foreign personnel located in Türkiye.

- Payroll and tax declaration processes for cross-border employees.
- Premium exemptions within the scope of international social security agreements.

## WHY US?

- **Technical Depth:** We offer consultancy not just for tax returns, but in light of OECD guidelines and international case law.
- **Risk Management:** We ensure full compliance with the digital tracking systems of international tax authorities, such as the Automatic Exchange of Information (AEOI).
- **Strategic Solutions:** We develop optimized tax models within legal boundaries that do not disrupt your business's cash flow.

**"International tax processes are not a choice, but the most critical discipline of global growth. We manage this discipline for you."**



## Strategic Partner for Your Global Vision: Dubai & UAE Solutions

We offer professional guidance to help you establish your presence in the United Arab Emirates (UAE), the heart of global trade and tax advantages. As KRM SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK LİMİTED ŞİRKETİ, we manage your investment processes in Dubai end-to-end, leveraging our mastery of local legislation and international financial expertise.

### Our Core Services

#### 1. Company Formation and Structuring Consultancy

We identify the most suitable structure for your business model (Mainland, Free Zone, or Offshore) and manage all bureaucratic procedures on your behalf.

- Commercial, Professional, and Industrial license applications.
- Free Zone selection and registration processes.
- Support for corporate bank account opening.

#### 2. Accounting and Financial Reporting

We provide accounting support in compliance with local standards to ensure your full alignment with the evolving tax legislation in the UAE.

- Bookkeeping in accordance with International Financial Reporting Standards (IFRS).
- Periodic management reporting and cash flow monitoring.
- Establishment and auditing of accounting systems.

#### 3. Corporate Tax and VAT Consultancy

We minimize your risks regarding the newly implemented Corporate Tax and existing VAT laws in the UAE.

- VAT registration and periodic tax return submissions.
- Corporate Tax planning and compliance analysis.
- Strategic tax consultancy within the scope of Double Taxation Avoidance Agreements (DTAA).
- Planning and monitoring of independent audit processes as part of Corporate Tax requirements.

#### 4. Operational Support and Golden Visa Processes

We go beyond just establishing a company; we ensure your presence in the UAE is permanent and sustainable.

- Investor and employee visa procedures (including Golden Visa).
- PRO (Public Relations Officer) services and coordination with local authorities.
- Consultancy for virtual or physical office setup.

## WHY PARTNER WITH US?

- **Mastery of Local Legislation:** We protect you from risks by monitoring real-time updates in UAE laws.
- **CPA Assurance:** We manage your processes not merely as an intermediary agency, but with the professional identity of a Certified Public Accountant (SMMM) disciplined in both Turkish and global accounting standards.
- **One-Stop Solution:** You can address all your needs, from company formation to tax declarations, through a single professional point of contact.

**If you are ready to take your business beyond borders, we are here to be your strategic partner in Dubai.**



# CONTACT

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MALİ MÜŞAVİRLİK**