

02 January 2017

**Dear Manager,**

The services offered by our company and the related fees for 2017 are submitted to you for consideration.

The fees below are given as a reference. The definitive fee will be calculated according to the related financial figures such as turnover of the firm, and content of the service, and then the final offer will be presented.

Service	Fee (VAT excluded)	Explanation
Full Approval Of Corporate Tax	TL 1.650 / Month	Minimum fee up to yearly TL 10 million turnover.
	TL 3.000 / Month	Annual turnover between TL 11-27 million.
	TL 6.500 / Month	Annual turnover between TL 28-100 million.
Reports to Banks (For instance, Eximbank)	TL 7.000	For a 1-year period.
Tübitak Reports	TL 1.800	For only one period of maximum 6 months.
Reports related to Capital	TL 1.600	Minimum amount to be increased according to the amount.
Special Audits	%0,1	Over the amount to be audited.
Tax Disputes	%15	Including all litigation expenses like lawyer, court, and appeal.
Tax Returns	%10	Ratio decreases depending on the increase in the amount.
Trainings	TL 2.500 / Day	Up to 15 people. May vary in trainings on special subjects.
Coaching	TL 1.500 / Day	4 Hours. Specific to an individual.
Other Consultancies	TL 400 / Hour	May change according to the duration of the work and the content.

Kind regards,

**FINANCIAL CONCEPT INDEPENDENT AUDITING AND SWORN FINANCIAL COUNSELLORSHIP CO.**

**Dear Distinguished Business Partner,**

We have provided services in the fields of accountancy, finance, tax legislation, auditing and certification with our knowledge and experience of over 25 years and added value to the activities of our clients in an increasingly competitive market. Companies use outsourcing for activities outside of their main field of activities (accounting, payroll, reporting, etc.), in order to focus on their own areas of specialization making growth and development in a shorter time span and increase their profitability.

Our company provides the services mentioned below:

- Full Approval in the Scope of Sworn Financial Counsellorship (The Ministry of Finance has stated that companies with full approval report will not be primarily inspected except for denouncement or special situations),
- Special Auditing (reports submitted to Eximbank and similar credit institutions, auditing and financial reporting carried out for parent company abroad; AGY500 Financial Report audit of Tübitak 1501, 1507, 1509, 1511 and 1512 coded support programs; Kosgeb),
- Tax Returns (cash or offset),
- Tax Disputes,
- Tax Law,
- Tax Planning,
- Corporate and Financial Risk Analysis,
- Organization of Internal Audit Department,
- Reorganization,
- Cash Flow Planning,
- Financial Management (Sales and Collection Application, Inventory Management, etc.),
- Corporate Reporting Services,
- Financial Reporting,
- Accounting Advisory Services,
- IFRS Reporting,
- Corporate Management, Vision, Mission, Principles, Quality and Strategy Formulation,
- Mergers and Acquisitions,
- Valuation Services,
- Mistakes, Fraud and Corruption Investigations,
- Coaching, Trainings and Other Consultancy.

Kind regards,

**FINANCIAL CONCEPT INDEPENDENT AUDITING AND SWORN FINANCIAL  
COUNSELLORSHIP CO.**