

## PURPOSE and SCOPE

As BDO TÜRKİYE<sup>1</sup>, it is our priority to process the personal data of real persons associated with our company, including our customers 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 the relevant legislation, especially the Law No. 6698 on the Protection of Personal Data ('KVKK'), and to ensure that the rights of the relevant persons whose data are processed are used effectively.

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 Law No. 6698. The protection of personal data and observing the fundamental rights and freedoms of natural persons whose personal data are collected is the basic principle of our policy on the processing of personal data.

This policy has been prepared on the basis of the Constitution, KVKK and related secondary legislation, and will be continuously updated with the secondary legislation to be published within the scope of KVKK and the work of the KVK Board. Therefore, the most up-to-date version of the policy will be regularly available at [www.bdo.com.tr](http://www.bdo.com.tr).

The Policy relates to all personal data processed by BDO Türkiye, including BDO Türkiye's customers, potential customers, employees, employee candidates, company shareholders, company officials, visitors, employees of the institutions and organizations with which BDO Türkiye cooperates and third parties such as real 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. ENSURING THE SECURITY OF PERSONAL DATA

#### 1. Disclosure of Personal Data Subject

BDO Türkiye attaches importance to the confidentiality of the private life of the persons whose personal data it processes and takes all necessary measures to protect the confidentiality of private life and 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 personal data subjects during the acquisition 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 lighting is provided.

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<sup>1</sup> BDO Türkiye Group Companies; 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 ve BDO Turizm Danışmanlığı Anonim Şirketi'dir.

BDO Türkiye also announces its personal data processing activities in relation to the protection of personal data to personal data subjects and data subjects through various open documents, this Policy being in the first place, in order to inform the data subjects in personal data processing activities and to ensure accountability and transparency within this framework.

## 2. Protection of Private Personal Data

Sensitive personal data are data that, if processed, carry 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, special categories of personal data are defined as ‘data relating to race, ethnic origin, political opinions, philosophical beliefs, religion, sect or other beliefs, appearance and dress, membership of associations, foundations or trade unions, health, sexual life, criminal convictions and security measures, and biometric and genetic data’.

As with other personal data, BDO Türkiye shows the utmost care in the protection of special categories of personal data, which are defined as ‘special categories’ by the KVKK and processed in accordance with the law. In this context, technical and administrative measures taken by BDO Türkiye for the protection of personal data are carefully implemented in terms of special categories of personal data and necessary audits are provided.

## 3. Rights of Data Subject

Personal data subjects;

- Learning 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 object to the emergence of a result to the detriment of the person himself/herself by analyzing the processed data exclusively through automated systems,
- In case of damage due to unlawful processing of personal data, it has the right to demand compensation for the damage

In case the personal data subject submits his/her requests regarding his/her rights to BDO Türkiye in writing or by other methods to be determined by the KVK Board, BDO Türkiye shall finalize the request free of charge within thirty (30) days at the latest depending on the nature of the request.

The Personal Data Subject may send his/her request regarding his/her personal data to.

- If a separate method is determined by the KVK Board, by this method, or
- to ‘Eski Büyükdere Cad. No.14 Park Plaza K.4, Maslak, İstanbul’ in writing and with wet signature.

In the application that the Personal data subject will make in order to use the above-mentioned rights and includes explanations regarding the right he/she requests to use; the requested issue must be clear and understandable, the requested issue must be related to the applicant’s person or if acting on behalf of someone else, the applicant must be specifically authorized in this regard and this authorization must be documented, in addition, the application must contain identity and

address information and documents certifying his/her identity must be attached to the application.

Such requests will be made individually, and requests made by unauthorized third parties regarding personal data will not be evaluated.

## **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 good faith, accurate and, where necessary, up-to-date, specific, clear and legitimate purposes in accordance with Article 4 of the KVKK. The processed personal data shall be kept for the period of time that is relevant, limited, measured and stipulated in the relevant legislation or required for the purpose 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 the KVKK regulates the exceptions that make it possible to process personal data in accordance with the law. Accordingly, BDO Türkiye may process personal data in the presence of one of the other conditions (exceptions) listed below, except for explicit consent. The basis of the personal data processing activity may be only one of the following conditions 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 the person who is unable to disclose his/her consent due to actual impossibility or whose

consent cannot be recognized as valid, in order to protect his/her or another person's life or physical integrity. An example of this is the case where a prospective employee who came to a job interview at BDO Türkiye fainted and the identity card information was transmitted to the doctors by the relevant persons of the company.

#### **2.4 Direct Relevance to the Establishment or Performance of the Contract**

Provided that it is directly related to the establishment or performance of a contract, it is possible to process personal data if it is necessary to process personal data belonging to the parties to the contract. For example, obtaining the bank account information of the merchant and the identity card information required for this purpose 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 judge's decision to the court can be given as an example.

#### **2.6 Publicization of Personal Data 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 provided that it is limited to this purpose only.

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

Personal data of the data subject may be processed if data processing is mandatory for the establishment, exercise or protection of a right. An example of this is the storage and use of data obtained in accordance with a legal relationship and having the quality of proof (for example, an invoice) 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 KVK Board are taken.

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

- Sensitive personal data other than the health and sexual life of the personal data subject, in exceptional cases stipulated by law,
- Sensitive personal data relating to the health and sexual life of the personal data subject are processed only for the purposes of protection of public health, preventive medicine, medical diagnosis, treatment and care services, planning and management of health services and financing,

by persons or authorized institutions and organizations under the obligation of confidentiality.

#### 4. Transfer of Personal Data

BDO Türkiye does not transfer personal data domestically or abroad without obtaining the explicit consent of individuals in accordance with the basic regulation in the KVKK. Although this is the general principle, if it is possible to transfer personal data without seeking explicit consent in the cases and exceptions stipulated by the KVKK, it is possible to transfer personal data within this scope.

##### 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 that it processes in accordance with the KVKK and for which it has obtained explicit consent or in line with the exceptions in the KVKK to third parties abroad by taking the necessary security measures in line with the purposes of processing. BDO Türkiye transfers personal data to foreign countries that are declared to have adequate protection by the KVK Board (Foreign Country with Adequate Protection) or, in the absence of adequate protection, to foreign countries where the data controllers in Türkiye and the relevant foreign country undertake adequate protection in writing and where the KVK Board has authorization (Foreign Country Where the Data Controller Undertakes Adequate Protection). In this respect, BDO Türkiye acts in accordance with the regulations stipulated in Article 9 of the KVKK.

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

#### 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 KVK 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:

- 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
- It consists of 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, Employee Candidates, 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, Employee Candidates, 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
<b>Personal Data</b>	<b>Personal Data Subject</b>
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, fingerprint records and records taken at the security point, records taken at the company or facility entrances, etc.)	This data is collected by visitors, employees, Employee Candidates, 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, Employee Candidates, 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
Special Quality Personal Data (Data specified in Article 6 of the KVKK. For example, health data including blood type of employees, biometric data, criminal convictions and other security measures, religion and membership association information)	Employees, Prospective Employees, Company Officials, Shareholders, Former BDO Türkiye Employees, BDO Türkiye Retirees
<b>Personal Data</b>	<b>Personal Data Subject</b>
Transaction Security Information (personal data processed to ensure our technical, administrative, legal and	Persons whose personal data are processed in order to ensure the technical, administrative, legal and commercial security



commercial security while carrying out BDO Türkiye's commercial activities)	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 obligations and BDO Türkiye's principles and policies personal data processed within the scope of)	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 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)	Employee Candidates, 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 disclosure obligation 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 purposeful, 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.

### 4. Internet Visitors

On the websites owned by BDO Türkiye; Personal data may be processed in order to fulfill the obligations in the relevant laws and regulations or to ensure that they fulfill their requests and complaints to BDO Türkiye through these sites in an appropriate manner.

BDO Türkiye takes the necessary security regarding the protection and processing of personal data related to these activities and fulfills the information with detailed explanation texts on the relevant websites.



## 5. BDO Türkiye Employees

The personal data of BDO Türkiye employees, retirees or former employees who have a legal relationship with BDO Türkiye within the scope of the employment contract are processed in accordance with the basic principles in Article 4 and the principles and exceptions in Articles 5 and 6 of the KVKK and are transferred in accordance with the principles in Articles 8 and 9 of the KVKK.

While establishing a contractual relationship with the employees, the obligation to inform is fulfilled and the explicit consent of the employee is obtained. In line with this legitimate purpose, the personal data of the employees are collected and processed in order to fulfill the legal obligations imposed on the employer in SGK (SSI) notifications, the Labor Law and other relevant legislation. The personal data of BDO Türkiye employees can be collected and processed by any means, both written and electronic, limited to this purpose due to the employment contract.

The personal data of employees who do not have explicit consent can also be processed and transferred in a limited, measured manner in accordance with the exception in the KVKK in order to fulfill the obligations in the contractual relationship. The personal data of the employees are kept and processed in accordance with the fulfillment of the obligations under the laws or in case of a dispute, considering the statute of limitations in the laws at the end of this dispute. After the realization of this purpose, personal data is destroyed or anonymized.

### 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;

- BDO Türkiye's relevant activity regarding the processing of personal data is clearly stipulated in the laws,
- The processing of personal data by BDO Türkiye is directly related to and necessary for the conclusion or performance of a contract
- The processing of personal data is mandatory for BDO Türkiye to fulfill its legal obligation,
- Provided that the personal data has been made public by the personal data subject; processing of personal data by BDO Türkiye in a purposeful, limited and temporary manner limited to the purpose of publicization of the data subject,
- Processing of personal data by BDO Türkiye is mandatory for the establishment, exercise or protection of the rights of BDO Türkiye or data subjects or third parties,
- It is mandatory to carry out personal data processing activities for the legitimate interests of BDO Türkiye, provided that it does not harm the fundamental rights and freedoms of the personal data subject,
- The processing of personal data by BDO Türkiye is mandatory for the protection of the life or physical integrity of the personal data subject or another person and in this case, the personal data subject is unable to disclose his/her consent due to actual or legal invalidity,
- It is stipulated in the laws in terms of special categories of personal data other than the health and sexual life of the personal data subject,
- In terms of personal data of special nature related to the health and sexual life of the personal data subject, it is processed by persons or authorized institutions and organizations under the obligation of confidentiality for the protection of public health, preventive medicine, medical diagnosis, treatment and care services, planning and management of health services and financing

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 authorised 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.

BDO Türkiye mainly aims to obtain the explicit consent of individuals to realize these and similar purposes. 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 TÜRKİYE 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 LPPD, 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 EMPLOYEE CANDIDATES**

BDO Türkiye processes the personal data of employee candidates 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 mainly by obtaining the explicit consent of the person.

The personal data of the employee candidates 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 employee candidates, 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 employee candidate 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 employee candidates 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, 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 employee candidates 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 employee candidates are also kept in accordance with the periods mentioned under the heading "Retention Periods of Personal Data" 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 TÜRKİYE 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)	
Information Desk Visitor Information	1 month (from the day of the visit)	
Employee Personnel File	10 years (from the termination of the relationship arising from the employment contract)	
Employees' Personal Health Files	15 years (from the termination of the relationship arising from the	

	employment contract)	
Vehicle Tracking Information of Employees	1 month (From the day the data was generated from)	
Fingerprint and Face Recognition System Biometric Registration of Employees	1 month (From the termination of the relationship arising from the employment contract)	
Candidate Employee Information	15 days (From the day the data was generated from)	

#### 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 the relevant business units are constantly trained to act in accordance with these obligations. Again, with different assignments and 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 KVK 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 to be published in this regard, 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 KVK Board and this request is approved by the KVK 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. Consolidation

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

## 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

Within BDO Türkiye, the obligations regarding this Policy and 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. BDO Türkiye, 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 KVK Board and the KVK Institution,
- 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 TÜRKİYE**

Pursuant to Article 13 of the Law, it is obligatory for the data subjects to submit their requests regarding the implementation of the Law to the Data Controller BDO Türkiye. BDO Türkiye enables the data subjects to submit their requests to the Data Controller in writing or by other methods to be determined by the KVK Board. BDO Türkiye, which receives the request, examines the request as soon as possible and within 30 days at the latest, free of charge or, if the transaction requires an additional cost, in return for the fee to be charged according to the tariff determined by the Board; It is envisaged that he accepts or rejects it by explaining the reason, and also notifies the relevant person of their answer. The personal data subject has the right to apply to the Data Controller BDO Türkiye by filling out the form in Annex: 2 or through other mechanisms to be regulated by the KVK Board, to learn whether your personal data has been processed, to request information if this data has been processed, to learn the purpose of processing personal data and whether they are used in accordance with their purpose, to learn the persons and places where personal data are transferred both domestically and abroad, to request correction of your personal data in case of incomplete or incorrect processing, to request the deletion of your personal data if the conditions are met, to notify third parties to whom the data is transferred in case your personal data is corrected or destroyed, and to object to the consequences arising in case of automatic processing.

BDO Türkiye shall respond to such requests in writing and take necessary actions within 30 days at the latest if such requests are delivered to it in writing or through other mechanisms to be regulated by the KVK Board.