



pwc

PwC TURKEY*
PROTECTION AND PROCESSING OF PERSONAL
DATA POLICY

Effective Date: 09 March 2018
Version: 1.0

* PwC Danışmanlık Hizmetleri A.Ş. & PwC Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik A.Ş. & PwC Yeminli Mali Müşavirlik A.Ş. & PwC Yönetim Danışmanlığı A.Ş. & PwC İş Danışmanlığı A.Ş.

PwC TURKEY
PROTECTION AND PROCESSING OF PERSONAL DATA POLICY

CONTENTS

1)	PURPOSE	4
2)	SCOPE	4
3)	IMPLEMENTING THE POLICY	4
4)	ISSUES CONCERNING PROTECTION OF PERSONAL DATA	4
5)	PROTECTING PRIVATE PERSONAL DATA	5
6)	PROCESSING OF PERSONAL DATA POLICY	5
	6.1 Principles for processing personal data	5
	6.2 PwC Turkey’s reasons for processing personal data	6
7)	TRANSFERRING PERSONAL DATA	8
7.1	Domestic transfer of personal data	8
7.2	Cross border transfer of personal data	8
7.3	Institutions and entities to which data is transferred	8
8)	PERSONAL DATA PROTECTION ACTIVITIES WITHIN THE BUILDING FOR ENTRANCES AND WEBSITE VISITORS	9
9)	THE RIGHTS OF PERSONS WHOSE PERSONAL DATA IS BEING PROCESSED BY PwC TURKEY	9
10)	DELETION, DISPOSAL AND ANONYMISATION OF PERSONAL DATA BY PWC TURKEY	10
11)	HOW DO DATA OWNERS MAKE USE OF THEIR RIGHTS	10
12)	CONDITIONS UNDER WHICH THE PERSONAL DATA OWNER MAY NOT USE THEIR RIGHTS	11
13)	OTHER ISSUES	12

ABBREVIATIONS	
Law on Protection of Personal Data	Protection of Personal Data Law No. 6698, promulgated in the Official Gazette No. 29677 dated 7 April 2016
GDPR	EU General Data Protection Regulation
Constitution	Republic of Turkey Constitution No. 2709 dated 7 November 1982, promulgated in Official Gazette No. 17863 dated 9 November 1982
Data Processor	A person, other than a person or unit who stores, protects and backs up data technically, who processes personal data upon receiving authorisation and instruction from data personnel or a person within the data personnel organisation.
Data Owner/Relevant Person/Relevant Persons	A natural person whose personal data is processed. This person is (includes, but is not limited to) an employee, customer, business partner, stakeholder, authority, lead, candidate for recruitment, intern, customer, supplier, employee of a business partner institution of PwC Turkey and/or PwC Turkey's subsidiaries/affiliates with whom there is a trade relationship, third party, or other person not mentioned here.
Data personnel	A natural or legal person who defines the purpose and the means of processing personal data and who is responsible for the set-up and management of the data recording system.
Explicit consent	Consent that is related to a specific issue, based on information and expressed with free will.
Destruction	Deletion, elimination or anonymisation of personal data.
Recording media	Any medium containing personal data processed automatically, completely or in part, or non-automatically, provided it is a part of a data recording system.
Personal data	All information related to a real person whose identity is known or could be identified.
Private personal data	Biometric and genetic information concerning race; ethnicity; political opinions; philosophical opinions; religion, sect or other beliefs; appearance; subscriptions to associations, foundations or syndicates; health; sex life; convictions; and data concerning security measures.
Processing personal data	Any kind of transaction performed on the data such as obtaining, saving, storing, protecting, modifying, editing, describing, transferring, receiving, making available, classifying or blocking the use of the data by way of the data becoming totally or partially included in an automatic recording system.
Anonymising personal data	To render data in such a way that it can no longer be associated with an identified or identifiable person, even when the personal data is matched with other data.
Deleting personal data	To delete personal data or to render data in such a way that the personal data is no longer accessible to or reusable for users.
Destroying personal data	To render personal data in such a way that it is inaccessible, unrecoverable and not reusable by anyone.
Periodical destruction	The recurring, independent deletion, destruction or anonymisation of personal data if all the conditions (required by law) for processing personal data have been fulfilled.
Regulation on deletion, elimination and anonymisation of personal data	Regulation on deletion, elimination and anonymisation of personal data, promulgated in Official Gazette No. 30224 dated 28 October 2017 and which entered into effect as of 1 January 2018.
KVK Council/Council	Personal Data Protection Council
KVK Institution	Personal Data Protection Institution
PwC Global Network	PwC companies professional network
TSP	Territory Senior Partner
Territory RMP	Territory Risk Management Partner
CIO	Chief Information Officer
OGC	Office of General Counsel

1) **PURPOSE**

We, PwC Turkey, are aware of our responsibility to protect personal data, the security of which is a constitutional right, and to provide a constitutional guarantee of this, and we place importance on using your personal data securely.

The purpose of this policy is to regulate the methods and principles to follow to ensure that PwC Turkey processes personal data in line with the Law on the Protection of Personal Data (KVKK) promulgated in Official Gazette No. 29677 dated 7 April 2016.

2) **SCOPE**

This policy applies to all activities managed by PwC Turkey regarding the processing and protection of personal data.

This policy concerns all the personal data of our partners, officials, employees and partners of our customers, officials, employees, officials and stakeholders of institutions with which we cooperate and unrelated persons which is processed.

This policy applies to all activities regarding processing and protection of personal data by PwC Turkey in addition to relevant detailed data procedures.

3) **IMPLEMENTING THE POLICY**

The relevant legislation terms in effect during processing and protection of personal data will be applied first. If there is a conflict between legislation terms and policy terms, PwC Turkey accepts that up-to-date legislation terms prevail.

The policy is made up of PwC Turkey practices reviewed in light of the relevant legislation.

(1) Data personnel are obliged to:

- a) ensure personal data isn't processed illegally,
- b) ensure personal data isn't accessed illegally,
- c) store personal data,

take all necessary technical and administrative measures to ensure appropriate security levels.

4) **ISSUES CONCERNING PROTECTION OF PERSONAL DATA**

PwC Turkey performs a risk analysis to determine what is personal data and what risks may arise in relation to protecting this data, and takes the necessary technical and administrative measures to provide an appropriate level of security to prevent illegal processing of the personal data being processed in line with Article 12 of KVKK, illegal access to personal data and to ensure protection of personal data.

The measures taken are listed below.

- All activities carried out by PwC Turkey were analysed for all business units in detail, and at the conclusion of this analysis a process-based personal data process inventory was prepared. High risk areas in this inventory were identified and the necessary legal and technical measures are continuously being taken. *For instance: documents prepared in the scope of KVKK have been prepared considering the risks of this inventory.*
- Personal data processing by PwC Turkey is audited using information security systems, technical systems and legal methods.
- Specialist personnel are employed for technical issues.
- PwC Turkey has defined terms concerning privacy and data protection in its employment contracts (which are signed during recruitment) and expects its employees to conform to

these terms. The Staff Manual, an inseparable part of employment contracts, explains which principles and legislation to go by in terms of personal data, and the manual is accessible to all employees and partners. Employees are continuously informed and educated concerning personal data protection law and taking necessary measures in line with this law. The roles and responsibilities of employees were reviewed in this context and the role descriptions were revised. PwC Turkey discipline procedures regulate employees violating KVKK under a separate article.

- Subcontractors are informed concerning personal data protection law and taking necessary measures in line with this law.
- Data processing performed by PwC Turkey and its subcontractors fulfill the requirement to conform to the terms for processing personal data that KVKK expects to be fulfilled.
- The contracts PwC Turkey has signed were reviewed considering KVKK and necessary adjustments were made.
- Technical measures are being taken in line with technological developments. The measures taken are periodically reviewed, updated and renewed.
- Access authorisations are limited and authorisations are regularly reviewed.
- Technical measures taken are regularly reported to the authorized person and efforts are made to generate the required technological solutions by reviewing risky issues.
- Anti-virus protection, software and hardware, including firewalls, have been set up.
- Back-up programs are utilised to ensure secure storage of personal data.
- PwC Turkey utilizes security systems on storage spaces, reports the technical measures taken to the relevant person periodically as per internal controls, re-evaluates issues that pose risk and generates necessary technical solutions. Files/outputs that are physically stored are stored by suppliers and are later disposed of in line with procedures.
- In parallel to the PwC Global Network's efforts, PwC Turkey's systems are being updated to be in line with the EU's General Data Protection Regulation.
- PwC has held meetings about crisis and reputation management to take precautions against any personal data security issues, and has designed processes to inform the relevant person and the KVK council in this scope.

5) PROTECTING PRIVATE PERSONAL DATA

PwC Turkey carries out the activities necessary to ensure the security of private personal data and takes all technical and administrative measures necessary to conform to the legal requirements and adequate measures specified by the Council to ensure legal processing of this data.

6) PROCESSING OF PERSONAL DATA POLICY

6.1 Principles for processing personal data

PwC Turkey processes all personal data in line with KVKK and the relevant legislation. As per KVKK Article 4, PwC Turkey processes the personal data in line with the law and honesty rules, in pursuit of up-to-date, specific, clear and legitimate purposes and in a fashion that is limited, proportionate and related to the purpose.

- **Processing in line with the law and honesty rules** PwC Turkey acts in line with the principles stemming from legal regulations, general trust and honesty rules to process personal data. In this scope, PwC Turkey considers the proportion of requirements when processing personal data, and does not utilise the data for reasons other than what the purpose requires.
- **Ensuring the accuracy and up-to-date nature of personal data** PwC Turkey ensures the accuracy and up-to-date nature of the personal data that it processes, considering the basic rights of the data owners and its own legitimate interests.
- **Processing for specific, clear and legitimate reasons** PwC Turkey explicitly and clearly defines its legitimate and legal purpose for processing personal data. PwC Turkey processes data in relation to the products and services it provides and only as

much as is necessary. PwC Turkey clearly states the purpose for processing personal data before personal data processing begins.

- **Having boundaries and acting conservatively concerning the purposes for processing** PwC Turkey processes personal data in a fashion that allows for carrying out the specified objectives, and avoids processing personal data that is unrelated to the objective or unnecessary.
- **Storing for no longer than is predetermined in the related legislation or is necessary for the purposes of processing** PwC Turkey stores personal data for as long as defined in the relevant legislation or necessary for its purpose. In this scope, PwC Turkey determines whether a duration for keeping the personal data is laid out in the relevant legislation. If a duration period is specified, PwC Turkey abides by this duration. If not, PwC Turkey keeps the personal data for as long as is necessary for the purpose for which the personal data was collected. When the period permitted for holding the data ends or the reasons for processing the data disappear, PwC Turkey deletes, disposes of or anonymises the personal data.

6.2 PwC Turkey's reasons for processing personal data

As per KVKK Article 10, PwC Turkey informs the relevant persons when collecting personal data. In this scope, PwC Turkey sheds light on the identity of PwC Turkey and its representatives (if applicable), the purpose for processing the personal data, to whom and why the processed personal data might be transferred, the method for collecting personal data and the lawful reason for collection, and the rights of the relevant persons as per Article 11 of KVKK.

PwC Turkey processes personal data in line with the terms below, which are stated in personal data processing terms in KVKK Articles 5 and 6, and in accordance with the purposes below.

6.2.1 Terms

- The law may clearly dictate that PwC Turkey process personal data except for data related to health or sex life.
- PwC's processing of personal data may be directly related to and necessary to signing or carrying out a contract. Personal data may be processed to prepare a proposal during the beginning phase of a contract, to prepare a purchasing form or to fulfil relevant persons' requests related to the results of a contract. During contract preparation, relevant persons may be contacted in light of the information they have provided.
- PwC Turkey is allowed to process data if it is required to fulfil a legal obligation or if law requires the personal data or allows these transactions. It is necessary for data transactions to be necessary for the legally-allowed data processing activity and must conform to the relevant legal terms in terms of type and scope.
- PwC Turkey may process personal data provided that the data is made public when:
- PwC Turkey is obliged to process the data to establish, use or protect the rights of PwC Turkey, the persons whose data is being processed or unrelated persons;
- PwC Turkey is obliged to process the data for its own legitimate interests (provided the basic rights and freedoms of the persons whose data is processed are not violated). Legitimate interests are interests that are in line with the law, morals and customs, as well as material interests.

PwC Turkey's legitimate interests in processing personal data might include collecting receivables, avoiding violating contracts and legal obligations, and benefiting from storage, hosting, maintenance and support services to provide IT services related to technology and security. PwC Turkey can process the personal data of its employees, provided their basic rights and freedoms are

not damaged, for use when deciding upon promotions, raises or benefits, or distributing tasks and roles during the restructuring of the company. Basic principles regarding protecting personal data will be abided by and the balance of the interests of the data personnel and the relevant person will be considered.

- PwC Turkey obliged to process personal data to protect the data owner's or someone else's life or bodily integrity when it is impossible or not legally valid for the personal data owner to express consent.
- Private personal data except for that related to the health and sex life of the data owner, in circumstances defined in laws.

If the circumstances above do not exist, PwC Turkey asks for explicit consent to process personal data from the personal data owner or through the relevant customers.

6.2.2 Purposes

- Defining and applying PwC Turkey's strategies and ensuring the execution of the human resources policies of our company;
- in line with the provision of human resources policies, supplying personnel to open positions in line with PwC human resources policies, executing human resources operations in line with PwC human resources policies, carrying out obligations in the framework of Occupational Health and Safety and taking the necessary measures;
- provision of independent audit, accounting and consulting by PwC Turkey, in line with the purpose that is the services provided by PwC being performed by relevant business units;;
- administrative operations, auditor independence, risk management and quality control purposes aimed at the communication carried out to ensure the legal and commercial security of PwC Turkey and the persons in a business relationship with PwC Turkey,
- relationship management, account management, internal financial reporting and provision of IT services (including storing, hosting, maintenance and support activities);
- executing processes and operations, finance operations, communications, market research and social responsibility activities, purchasing operations (requests, proposals, evaluations, orders, budgeting, contracts) in order to determine and apply PwC Turkey's trade and business strategies;
- determining and applying PwC Turkey trade and business strategies, in-house system and the method of application;
- planning, auditing and performing information security processes, setting up and managing IT infrastructure;
- planning and executing employee satisfaction and/or loyalty processes, benefits and employee authority for access to information, and tracking and audit of work activities of employees;
- tracking finance and/or accounting and legal activities;
- planning and executing market research activities for purchasing and marketing and/or promotion of work activities and services;
- planning and executing data access authorisations of partners and/or suppliers, managing relationships with partners and/or suppliers;
- planning and executing corporate communication activities, planning and/or executing corporate risk management activities, planning and executing corporate sustainability activities, planning and executing corporate management activities;
- planning and executing customer relations management processes, planning and/or tracking customer satisfaction processes, tracking customer demands and/or complaints;
- carrying out obligations arising out of work contracts and/or legislation (for company employees);

- providing for the security of company fixtures and/or resources;
- planning and executing external training activities;
- planning and executing the necessary operational activities to perform company activities in line with company procedures and/or legislation;
- ensuring that data is accurate and up-to-date;
- planning and executing skill/career development activities;
- informing authorities as required by legislation;
- creating and monitoring visitor records and providing security for the company campus and plants.

7) TRANSFERRING PERSONAL DATA

7.1 Domestic transfer of personal data

PwC Turkey is obliged to act in line with the decision taken by the Personal Data Protection Council and laid out in KVKK, and related legislation.

PwC Turkey cannot transfer private, personal data to other natural or legal persons without the express consent of the relevant person. The data may be transferred to administrative or legal institutions and entities authorised as defined in and within the limits of legislation without the explicit consent of the relevant person in circumstances permitted by KVKK and other laws.

It is also possible to transfer the data without approval in the circumstances explained in Articles 5 and 6 of KVKK. PwC Turkey may transfer personal data to unrelated persons in Turkey and companies in the PwC network under PwC Turkey on condition that it is transferred in line with the conditions defined in KVKK and other relevant legislation, taking all the safety measures defined in legislation, unless there is a contrary clause in KVKK, other relevant legislation or, if applicable, the contract signed with the data owner.

7.2

Cross border transfer of personal data

PwC Turkey may transfer personal data being processed in Turkey or being processed and stored overseas, as mentioned above, including that data being processed via external resource usage, to unrelated persons in Turkey or overseas, on condition that it is transferred in line with the conditions defined in KVKK and other relevant legislation, taking all the safety measures defined in legislation, unless there is a contrary clause in KVKK, other relevant legislation or, if applicable, the contract signed with the data owner. Under exceptional conditions where explicit consent is not required to transfer personal data defined in KVKK, in addition to the processing and transfer requirements it is required that sufficient protection is available in the country where the data will be transferred. KVKK shall determine whether sufficient protection is provided. In the event that there is not sufficient protection, data personnel both in Turkey and overseas need to approve sufficient protection in writing and KVK Council needs to have granted permission.

In regards to this paragraph, please refer to <https://www.pwc.com.tr/en/hakimizda/site-bilgisi/harici-hizmet-saglayicisi.html> for the service providers headquartered overseas from which we get support.

7.3

Institutions and entities to which data is transferred

8.

PwC Turkey shares the information requested by public legal entities as per KVKK Article

Other persons and institutions to whom the personal data might be transferred for the purposes mentioned above are as follows: subsidiaries and/or direct/indirect domestic/overseas institutions and other unrelated persons, who provide services, cooperate with PwC and are program partners responsible, alongside of PwC Turkey, for taking data security measures such as the protection of all kinds of personal data and preventing unauthorised access and illegal processing.

8) PERSONAL DATA PROTECTION ACTIVITIES WITHIN THE BUILDING FOR ENTRANCES AND WEBSITE VISITORS

PwC Turkey processes personal data in building corridors and inside offices in line with the Constitution, KVKK and other relevant legislation. To ensure security, PwC Turkey monitors corridors and offices with security cameras, and utilises turnstiles that are activated using cards for entrances and exits. Guests are also documented upon entry.

PwC Turkey processes personal data using security cameras, gate cards and by recording guests to increase service quality, ensure service reliability, ensure the safety of lives, and ensure the safety of the property of the company, data owners and other persons, and to protect their legitimate interests.

PwC Turkey's monitoring activities via video cameras are limited to the purposes laid out in this policy. To this end, the monitored areas, number of cameras, and the monitoring times are only sufficient to fulfil security needs and are limited to this purpose only. Fields which pose the risk of interfering in a person's privacy in any way that goes beyond security purposes are not monitored.

PwC Turkey takes the necessary technical and administrative measures as per Article 12 of KVKK.

Records recorded and stored digitally can be accessed by a limited number of PwC Turkey employees and subcontractor security employees. Those persons with access to the records are obliged to protect the privacy of the data in the framework of non-disclosure agreements.

9) THE RIGHTS OF PERSONS WHOSE PERSONAL DATA IS BEING PROCESSED BY PwC TURKEY

Natural persons whose personal data is processed by PwC Turkey can apply to pwcturkiye@hs03.kep.tr:

- a. to be informed whether your data is being processed,
- b. to request information if it is processed,
- c. to learn the purpose of any processing of your personal data and whether it is being used in compliance with that purpose,
- d. to be informed of any unrelated persons residing within the country or overseas to whom the data is transferred,
- e. to request adjustment if the personal data is processed incorrectly or in an incomplete manner,
- f. to request deletion or disposal of personal data (even when the data is processed in line with the terms of relevant laws) after the reasons for processing the personal data disappear,
- g. to request that the unrelated persons to whom the data is transferred are informed of the transactions carried out as per paragraphs (d) and (e),
- h. to object to a finding against you as a result of analysing and processing your personal data exclusively through automated systems,
i.e. an employee objection to an evaluation of their performance and work based on an analysis obtained from an automatised system will be assessed in this scope,

- i. to request compensation if you suffer any loss should your personal data be unlawfully processed.

10) DELETION, DISPOSAL AND ANONYMISATION OF PERSONAL DATA BY PwC TURKEY

As per Article 138 of the Turkish Penal Code and Article 7 of KVKK, even if personal data is processed as per the terms of the relevant law, if the reason for processing the data no longer exists, the personal data is deleted, disposed of or anonymised upon a decision by PwC Turkey or the request of the personal data owner. In this scope, the PwC Turkey Policy for Storage and Disposal of Personal Data was prepared.

PwC Turkey reserves the right to reject the data owner's request in cases where PwC Turkey has the right/is obliged to keep the data as per the terms of relevant legislation.

If personal data is processed via an unautomated method, provided it is part of a data recording system, PwC physically disposes of the personal data during deletion/disposal in such a way that the data is not reusable. When PwC Turkey makes a deal with a person or an institution to have personal data processed, the personal data is deleted in such a fashion that it cannot be recovered by this person or institution.

PwC Turkey may anonymise the personal data when the reasons for processing personal data which is processed legally no longer exist.

The following are PwC's most used anonymisation techniques:

- (i) **Masking**
Anonymising personal data by removing basic specifying data via data masking.
- (ii) **Consolidation**
Through consolidation, personal data is formed into data that cannot be associated with any person.
- (iii) **Data generation**
Generating more general content than what personal data includes and reformatting the data so that it cannot be associated with any one person.
- (iv) **Data mixing**
Mixing the values in the personal dataset so that the ties between values and persons is severed.

11) HOW DO DATA OWNERS MAKE USE OF THEIR RIGHTS

Personal data owners can submit their requests related to their rights above to PwC Turkey for free along with information and documentation that confirms their identity, using the methods laid out below, or may fill out and sign an application form which was prepared via other methods defined by the KVK Council at <https://www.pwc.com.tr/en/aboutus/pwc-turkey-kvk-application-form.pdf>.

Personal data owners should fill out the form at the link mentioned and send a signed copy through a notary to Süleyman Seba Cad. No: 48 BJK Plaza B Blok 34342 Akaretler/Beşiktaş/İstanbul, or electronically to tr.dpo@tr.pwc.com.

For unrelated persons to apply on behalf of personal data owners, a personal data owner must give a power of attorney through a notary to the unrelated person permitting them to apply on behalf of the data owner.

If the personal data owner forwards their request to PwC Turkey, PwC Turkey will finalise the said request within 30 days at most, depending on the nature of the request. If the action the data owner requests necessitates an extra fee, the data owner may need to pay the fee defined in the tariff determined by the Council. If the application arises from data personnel's mistake, the fee is refunded to the relevant person.

PwC Turkey may ask for information from the relevant person to determine whether the applicant is the personal data owner. PwC Turkey may ask questions of the personal data owner regarding their application to clarify issues in their application.

PwC Turkey may reject an application under the conditions explained below, in which case PwC Turkey is required to explain the reason:

- (1) the personal data is anonymised through official statistics and processed for research, planning and statistics;
- (2) the personal data is processed for art, history, literature or scientific reasons or in the scope of freedom of expression, provided this does not constitute a crime, violate the national defence, national security, public safety, public order, economic security, privacy of personal life or personal rights;
- (3) the personal data is processed within the scope of preventive, protective or intelligence activities performed by public bodies and institutions given the task and authority by law to ensure national defence, national security, public safety, public order or economic security;
- (4) the personal data is processed by judicial or executive authorities in relation to investigations, prosecutions, adjudications or enforcement;
- (5) the processing of the personal data is required to prevent crimes or for criminal investigation;
- (6) the data processed is expressed publicly by the data owner;
- (7) when the personal data processing is necessary to carry out inspection or regulation, or disciplinary investigation or prosecution by official and authorized institutions and entities and occupational organisations which have the nature of public institutions, as per the authorisation granted by law;
- (8) when processing is necessary to protect the economic and financial interests of the state concerning budget, tax and financial issues;
- (9) when the data owner's request might possibly obstruct another person's rights and freedoms;
- (10) when the request requires disproportionate effort;
- (11) when the requested information is publicly available.

12) CONDITIONS UNDER WHICH THE PERSONAL DATA OWNER MAY NOT USE THEIR RIGHTS

As per KVKK Article 28, personal data owners may not use their rights mentioned above under the following conditions since these following conditions are excluded from the KVKK:

- the personal data is anonymised through official statistics and processed for research, planning and statistics;
- the personal data is processed for art, history, literature or scientific reasons or in the scope of freedom of expression, provided this does not constitute a crime, violate the national defence, national security, public safety, public order, economic security, privacy of personal life or personal rights;
- the personal data is processed within the scope of preventive, protective or intelligence activities performed by public bodies and institutions given the task and authority by law to ensure national defence, national security, public safety, public order or economic security;
- the personal data is processed by judicial or executive authorities in relation to investigations, prosecutions, adjudications or enforcement.

As per Article 28/2 of KVKK, the personal data owners may not claim their rights mentioned in 9, except the right to demand compensation for damages, in the cases listed below:

- when the processing of personal data is required to prevent crime or for criminal investigation;
- when the data processed is expressed publicly by the data owner;
- when the personal data processing is necessary to carry out inspection or regulation, or disciplinary investigation or prosecution by official and authorized institutions and entities and occupational organisations which have the nature of public institutions, as per the authorisation granted by law;
- when processing is necessary to protect the economic and financial interests of the state concerning budget, tax and financial issues.

13) OTHER ISSUES

If there is a conflict between this policy and KVKK and the terms of other relevant legislation, KVKK and other relevant legislation terms prevail.

This policy prepared by PwC entered into effect as per separate decisions taken by the Board of Directors of PwC companies.

.....