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New Framework for Corporate Sustainability Reporting Expertise Announced

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Overview

- » The purpose of the Public Oversight Accounting and Auditing Standards Authority resolution (“**Board Resolution**”) is to set out the principles and procedures regarding the establishment and development of “green-collar” personnel capacity within enterprises, organizations providing reporting-related services, and other entities, in order to enhance the quality and reliability of corporate sustainability reports. (“**Report**”)
- » The scope covers the collection and evaluation of information obtained from departments such as finance, accounting, risk management, and environment and its compilation into a Report, as well as the training, licensing (“**License**”), and supervision processes of Corporate Sustainability Reporting Experts (“**Expert**”), including the granting, suspension, and revocation of such licenses.

Utilization of Expertise Services

- » Enterprises preparing Reports may employ Experts to coordinate stages such as the preparation of question sets and forms related to the Report, collection of information, evaluation of data, conducting necessary analyses, establishing the reporting framework, as well as drafting and presenting the Report, and to carry out the required tasks in these areas.

Licensing Requirements and Examination

- » Those who wish to become an Expert must:
 - Hold at least an undergraduate degree,
 - Successfully pass the examination,
 - Possess relevant professional experience,
 - Not have been convicted of an intentional criminal offense punishable by imprisonment of one year or more, or of crimes against the security of the state, crimes against the constitutional order and its functioning, embezzlement, extortion, bribery, theft, fraud, forgery, breach of trust, fraudulent bankruptcy, bid rigging, obstruction of performance of an obligation, interference with an information system, destruction or alteration of data, laundering of proceeds of crime, financing of terrorism, smuggling, tax evasion, or unlawful acquisition of property.
 - Applicants for a License must submit declarations, documents, and information demonstrating that they satisfy the relevant requirements to the Authority.
- » The examination consists of two modules: “Corporate Sustainability Reporting” and “Financial Reporting and Corporate Governance”
- » In order to pass the examination, candidates must obtain at least sixty points in each module. In calculating the final score, fractions are rounded and displayed to two decimal places.

Professional Experience

- » Applicants for a License are required to have at least 8 months of professional experience in Reporting.
- » For the calculation of this period, the notification periods reported to the Social Security Institution shall be taken into account.
- » However, in certain special cases listed in the Board Resolution, professional experience is not required.

License Renewal Training

- » License holders must attend renewal training every 3 years, starting from the beginning of the year following their date of registration in the registry. Participation

in at least 80% of the training duration is mandatory.

- » At the end of the renewal training, an examination shall be held. Both training and examination results are jointly assessed for license renewal.

Suspension or Revocation of License

- » Licenses of those who fail to complete the renewal training and examination shall be suspended.
- » Suspended licenses shall be reactivated within a maximum of 2 years, provided that the renewal training and examination requirements are fulfilled.
- » Licenses of those who act in violation of the regulations or who fail to complete the renewal training and examination within the prescribed period shall be revoked.



GenTemizer is a Turkish law firm based in Istanbul, Türkiye. We advise various businesses in relation to their investments, M&A, competition law/antitrust, project financing and construction projects as well as on operational and dispute resolution matters in the context of the Turkish regulatory framework. We have also advised investors in relation to government sponsored privatisation projects.

We are listed in *Legal 500*, *IFLR1000* and *Chambers and Partners* as one of the leading law firms in Türkiye. Each of our partners have also been recognised as one of the leading lawyers in Türkiye. We understand and can meet the demanding requirements and innovative, responsive thinking required for an investment transaction in Türkiye.

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