

Circular

Istanbul, 27 November 2020

Circular No: 110

Subject: Communique series no.1 containing the procedure and principles for the restructuring of specified public receivables published.

The Law no.7256 containing provisions on the restructuring of specified public receivables had been published in the Official Gazette dated 17 November 2020.

"General Communique on Law no.7256 for the Restructuring of Certain Receivables" series no. 1 containing the procedure and principles for the restructuring of public receivables monitored by the collection offices of the Ministry of Treasury and Finance; receivables of special provincial administrations, municipalities and Investment Monitoring and Coordination Directorate (YIKOB) has been published in the Official Gazette dated 27 November 2020.

Our explanations provided above include general information on the issue. No responsibility can be claimed against EY and Kuzey YMM ve Bağımsız Denetim A.Ş. due to the implications arising from the context of this document or emerging with respect to its context.

Best Regards,

KUZEY YMM VE BAĞIMSIZ DENETİM A.Ş.