

## Circular

31 August 2021

Circular No: 79

**Subject: Installment periods in restructuring laws numbered 7256 and 7326 have been re-determined with respect to force majeure due to disasters happened in various settlement areas.**

*Installment payment terms included in restructuring Laws numbered 7256 and 7326 have been re-determined with respect to force majeure due to disasters happened in certain settlement areas of Düzce, Rize, Artvin, Osmaniye, Antalya, Mersin, Adana, Muğla, Kastamonu, Sinop and Bartın provinces according to Presidency Decree numbered 4419 and published on Official Gazette dated August 27, 2021.*

*The Decree has entered into force on its publication date.*

*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.