

Circular

9 November 2021

Circular No: 99

Subject: Agreement on Global Tax has been approved at G20 summit.

Leaders held a meeting in Rome on October 30-31 for G20 summit. According to the declaration published after the summit, the minimum global corporate tax (15%) has been approved and it has been agreed that the said regulations shall come into effect as of 2023.

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.