

Kuzey YMM ve Bağımsız Denetim A.Ş. Maslak Mahallesi Eski Büyükdere Cad. Orjin Maslak Plaza No: 27 Kat: 1-3 Daire: 52-53-56 Sarıyer 34485 İstanbul - Türkiye Tel: +90 212 315 3000 Fax: +90 212 234 1067 ey.com Ticaret Sicil No: 479919

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Circular

5 April 2022 Circular No: 38

Subject: Approval of Double Taxation Agreement between Republic of Turkey and Iraqi Republic has been made according to Law numbered 7390.

"Agreement Between Republic of Turkey and Iraqi Republic For the Avoidance of Double Taxation and of Tax Evasion with respect to Taxes on Income", which is concluded on December 17, 2020, has been approved according to Law numbered 7390, published on Official Gazette dated April 1, 2022.

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.