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## Circular

24 November 2022 Circular No: 106

Subject: Revaluation rate with respect to 2022 is announced as 122,93%.

Revaluation rate with respect to 2022 is announced as 122,93% by Ministry of Treasury and Finance.

Serial No 542 General Communique on Tax Procedure Law in which the above rate has been announced is published on Official Gazette dated November 24, 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.