

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 - Turkey Tel: +90 212 315 3000 Fax: +90 212 234 1067 ey.com Trade Registry No : 479919 Mersis No: 0-6010-2772-0400010

## Circular

27 January 2023

## Circular No: 16

Subject: Bill of Law including regulations regarding restructuring of certain receivables, tax base increase and adjustment of books of entities has been submitted to Grand National Assembly of Turkey.

"Bill of Law regarding Restructuring of Certain Receivables and Making Amendments on Certain Laws" has been presented to Speaker's Office of Grand National Assembly on January 27, 2023.

The above Bill of Law and its preamble is called to your attention attached to our circular.

Our explanations provided above include general information on the issue. No responsibility can be claimed against EY and Kuzey YMM ve Bağımsız Denetim A.  $\S$ . 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.