

Circular

13 April 2023

Circular No: 54

Subject: Taxation of income obtained from securities in 2023.

Table titled as “Taxation of Security Income of 2023” and which is updated within the framework of applicable legislation as of April 13, 2023 and including explanations regarding taxation of income in 2023 from securities 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.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.