

Circular

25 April 2023

Circular No: 56

Subject: The rate of remote work for IT personnel in technology development zones and R&D/design centers was determined as 100%.

In accordance with the Presidency Decree numbered 5189 and published on Official Gazette dated April 20, 2023, rate of working remotely in technology development zones and R&D/design centers is determined as 100% for IT personnel between 01.04.2023 and 31.12.2023 (including these dates) and 75% for personnel other than IT personnel until 31.12.2023.

The Decree has entered into force as of April 1, 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.