

## Circular

7 July 2023

Circular No: 79

**Subject: Lump-sum fee amounts have been increased at a ratio of 50%.**

In accordance with the Presidency Decree numbered 7344 and published on Official Gazette dated July 07, 2023, lump-sum fee amounts included under tariffs of Act of Fees and applied in 2023 (including caps determining minimum and maximum amounts of lump-sum proportional fees have been increased at a ratio of 50%.

*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.