

Circular

13 July 2023

Circular No: 83

Subject: Fixed fee amounts increased at a rate of 50% according to Presidential Decree have been announced.

As you may recall, in accordance with the Presidency Decree numbered immediately with the on Official Gazette dated July 07, 2023, Fixed fee amounts included under tariffs of Act of Fees and applied in 2023 (including caps determining minimum and maximum amounts of fixed and proportional fees have been increased at a ratio of 50%.

Fixed and proportional fee amounts (including the terms determining the minimum and maximum amounts of fixed and proportional fees) to be applied as of July 8, 2023 have been calculated through taking into account the abovementioned rate and announced by Ministry of Treasury and Finance on Serial No.93 General Communique on Act of Fees published on Official Gazette dated July 13, 2023.

The table containing the fixed and proportional fees to be applied as of July 8, 2023 is called to your attention in the appendix of 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.