

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

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Subject: Double Taxation Agreements concluded between Türkiye and Sierra Leone and Türkiye and Nigeria have been approved.

According to Laws published on Official Gazette dated October 17, 2023, Double Taxation Agreements concluded by Republic of Turkey Government with Republic of Sierra Leone Government and Federal Republic of Nigeria Government have been approved.

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.