

Circular

14 November 2023

Circular No: 103

Subject: The annual deferred interest rate has been increased to 36%.

The annual deferred interest rate, which was applied as 24%, has been increased to 36% as of November 14, 2023.

Such change of rate has been executed through General Communiqué on Collection (Serial:C Serial No:7) published on Official Gazette dated July 21,2022.

Accordingly, a deferred interest of 36% per annum will be applied to the public receivables deferred based on the applications to be made as of November 14, 2023 pursuant to Article 48 of the Law No. 6183.

The former postponement interest rate (24%) will be applied to the public receivables that will be deferred based on the applications made before 14 November 2023 and to the public receivables that were postponed before 14 November 2023 and are paid in accordance with the postponement requirements, as long as they are paid in accordance with the postponement requirements.

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.