

Circular

13 December 2023

Circular No: 112

Subject: Installment payment terms in scope of Law numbered 7256 and 7326 at locations under force majeure situations have been extended.

Force majeure situation for Adiyaman, Hatay, Kahramanmaraş and Malatya provinces and İslahiye and Nurdağı towns of Gaziantep province, which were affected by the earthquakes occurred in Kahramanmaraş province on February 6, 2023 has been priorly extended to November 30, 2023 and then to April 30, 2024 (including this date) by Ministry of Treasury and Finance.

In accordance with the Presidency Decree numbered 7918 and published on Official Gazette dated December 12, 2023, those who have liabilities to administrations in above locations should pay the following installments, which should be paid between February 6, 2023 and April 30, 2024 in scope of Laws in question, as follows (including payments whose payment deadline corresponds to the date on which force majeure situation ceases):

- Payment term of first installment has been extended to month following the date on which force majeure situation ceases,
- Payment terms of following installments are on a monthly basis following this month (12 months in total)

The Decree has entered into force on its publication date (December 12, 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.