

Circular

26 December 2023

Circular No: 116

Subject: Pillar 2 rules are beginning to enter into force in various jurisdictions.

Regulations issued towards Pillar 2 by the Organisation for Economic Co-operation and Development (OECD) are beginning to enter into force in various jurisdictions primarily in member states of European Union.

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.