

Circular

28 December 2023

Circular No: 125

Subject: Rate of remote work to be applied in 2024 at technology development zones and R&D/design centers was determined.

In accordance with the Presidency Decree numbered 8004 and published on Official Gazette dated December 28, 2023, remote working rates for 2024 in Technology Development Zones and R&D/Design Centers have been determined as 100% for IT personnel and 75% for non-IT personnel.

The Decree shall enter into force on January 1, 2024.

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.