

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

29 December 2023

Circular No: 126

Subject: Chance games tax rates have been re-determined.

In accordance with the Presidency Decree numbered 8003 and published on Official Gazette dated Thursday, December 28, 2023, tax rate of chance games has been determined as 5% for sweepstakes, 7% for horse races and 10% for other chance games.

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. \mathbf{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.