

Circular

21 May 2024

Circular No: 40

Subject: The annual deferred interest rate has been increased to 48%.

The annual deferred interest rate, which was applied as 36%, has been increased to 48% as of May 21, 2024.

Such change of rate has been executed through General Communique on Collection (Serial:C Serial No:8) published on Official Gazette dated May 21,2024.

Accordingly, a deferred interest of 48% per annum will be applied to the public receivables deferred based on the applications to be made as of May 21, 2024 pursuant to Article 48 of the Law No. 6183.

The former postponement interest rate will be applied to the public receivables that will be deferred based on the applications made before 21 May 2024 and to the public receivables that were postponed before 21 May 2024 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.