## **Unofficial Translation**

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Number: BİAS-- 15/02/2024

Subject: Announcement about postponement of the BIST Participation and BIST SME Industrial Indices

Periodic Reviews

## To Whom It May Concern

With the decision dated 28 December, 2023 and numbered 81/1820 published in the Capital Markets Board's bulletin numbered 2023/81, it was decided that the annual financial reports for the accounting period ending on 31 December, 2023 (for companies with special accounting periods, for the first accounting period that will end after this date), it has been decided to start applying inflation accounting within the scope of the provisions of Turkish Accounting Standard (TAS) 29 and therefore, 10 weeks will be added to the reporting periods of the financial statements for the annual financial reports for which TAS 29 will be applied for the first time and 6 weeks will be added for the first two interim financial reports to be prepared following the annual financial reports.

In this context, Borsa İstanbul General Management has decided on the <u>following matters which will be</u> valid for only the periodic reviews to be carried out in 2024;

- ➤ For the BIST Participation Indices;
  - Periodic review based on the annual financial reports is postponed by 2 months as follows,
    - Changing the Index Period from May-September to July-November,
    - Changing the cutoff date of information published on KAFİF from fifth trading day before May to fifth trading date before July,
    - Changing the cutoff date of Number of Shares and Free Float Ratio from the last trading day of March to the last trading day of May,
    - Changing the cutoff date of Average Daily Trading Volume and Adjusted Prices from 6-month backward from the last trading day of March to 6-month backward from the last trading day of May,
  - Periodic review based on the 6-month financial reports is postponed by 2 months as follows,
    - Changing the Index Period from October-April to December-April,
    - Changing the cutoff date of information published on KAFİF from fifth trading day before October to fifth trading date before December,
    - Changing the cutoff date of Number of Shares and Free Float Ratio from the last trading day of August to the last trading day of October,
    - Changing the cutoff date of Average Daily Trading Volume and Adjusted Prices from 6-month backward from the last trading day of August to 6-month backward from the last trading day of October,
- ➤ Periodic review of the BIST SME Industrial Index based on the annual financial reports is postponed by 1 month as follows,
  - Changing the Index Period from June-May to July-June,

- Changing the cutoff date of Revenue and Total Assets from the last trading date of April to the last trading date of May,

Kindly requested your information,

Yours sincerely,

Murat BULUT Deputy General Manager