

## Approval of the Company Books

24 December 2012

In accordance with Article 64 of the New Turkish Commercial Code and Communiqué regarding Commercial Books (recently published in the Official Gazette on 19 December 2012), we have provided below a chart which includes information with respect to certification requirements and the respective timing of such certifications. Failure to maintain commercial books in accordance with the principles set out in the New Turkish Commercial Code may lead to an administrative monetary fine of 4,000 TL.

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Approval of the Company Books				
Company Books	Opening Certification via Notary			Closing Certification via Notary
	Establishment	New Book	Re-Opening	
WHEN:	Prior to establishment (one time)	Each time a new book issued	December/annually	March/annually
Journal Book (Yevmiye Defteri)	√	√	√	√
General Ledger (Defteri Kebir)	√	√	√	N/A
Inventory Book (Envanter Defteri)	√	√	√	N/A
Share Ledger (Pay Defteri)	√	√	N/A	N/A
Decision Book of the Board of Directors/Managers (Yönetim Kurulu/Müdürler Kurulu Karar Defteri)	√	√	√	√
General Assembly Minute Book (Genel Kurul Toplantı Defteri)	√	√	N/A	N/A

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