

# TÜRKİYE İŞ BANKASI A.Ş.

## Material Event Disclosure (General)

### Summary Info

Regarding the Change in Accounting Policy

## Material Event Disclosure General

### Related Companies ☐

### Related Funds ☐

<b>Material Event Disclosure General</b>	
Update Notification Flag	Hayır (No)
Correction Notification Flag	Hayır (No)
Date Of The Previous Notification About The Same Subject	-
Postponed Notification Flag	Hayır (No)
<b>Announcement Content</b>	
<b>Explanations</b>	

As of 31.03.2018, the Bank changed the accounting policy for associates and subsidiaries in unconsolidated financial statements. With this accounting policy change, associates and subsidiaries are being carried at equity method, which is defined in TAS 28-Standard on Investment in Associates and Ventures, in accordance with TAS 27-Standard on Stand-alone Financial Statements.

Disclosures regarding aforesaid accounting policy change and its effects on financial statements are available in the unconsolidated financial statements as of 31.03.2018.

This is the translation of the Turkish public disclosure made by Türkiye İş Bankası A.Ş. through the Public Disclosure Platform, under the Material Events Guideline prepared in accordance with the Communiqué of Material Events, numbered II-15.1. According to the Material Events Guideline and the regulations, the Turkish public disclosure shall prevail.

We proclaim that our above disclosure is in conformity with the principles set down in “Material Events Communiqué” of Capital Markets Board, and it fully reflects all information coming to our knowledge on the subject matter thereof, and it is in conformity with our books, records and documents, and all reasonable efforts have been shown by our Company in order to obtain all information fully and accurately about the subject matter thereof, and we’re personally liable for the disclosures.