



ensure that the field of "Partners' List" included in E-TUYS is electronically filled out and recorded by the user within 1 month at the latest.

In case the entirely-domestic companies, which are not covered by the law, perform the transfer of shares and the company is included in the scope of the Law by;

- 1) the participation of a foreign investor in the company or
- 2) the participation of a foreign investor outside the company into the apital increase made by the company

They ensure that the information in the fields of "Investor", "Partners' List" and "Affiliated Subsidiaries" are electronically filled out and recorded by the user within 1 month after the share transfer is performed.

In case the companies make changes in information such as title, tax office and contact information, they shall update these in E-TUYS. In changing the tax numbers of the companies, application should be made to the Ministry of Economy together with the relevant documents.

In companies, which cease operations, this situation shall be reported to the ministry together with the relevant documents as well. User authorizations of these companies shall be cancelled.

Users, who are to operate in E-TUYS, shall have a qualified electronic certificate to be obtained from electronic certificate service providers. Users, who are to operate on the system, shall apply to the Ministry for authorization. The authorisation of the user shall be able to be cancelled upon the application of the companies and branches covered by the law.

Yours respectfully,

**MS SELHEP OFFICE**

**CHARTERED PUBLIC ACCOUNTANTS CO.LTD**

**ACCOUNTING BOOK KEEPING**

**TAX CONSULTANCY LEGAL ADVISORY**