

Client Alert

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Increase in Threshold Values for Companies Subject to Independent Audit

With Presidential Decision No. 11066 published in the Official Gazette dated 17 March 2026, the threshold values used to determine whether companies are subject to independent audit have been amended.

In this context, the total asset and annual net sales revenue threshold values applicable to companies other than those specifically listed in the annexes to the Decision on the Determination of Companies Subject to Independent Audit have been increased. Accordingly, the thresholds to be considered in determining whether such companies fall within the scope of independent audit are as follows:

- (i) Total assets: TRY 500 million
- (ii) Annual net sales revenue: TRY 1 billion
- (iii) Number of employees: 150

The amendments entered into force on 17 March 2026, the date of their publication, and will apply in determining the audit status of companies for accounting periods starting on or after 1 January 2026.

Please feel free to contact us if you need further information on this matter.