

## Amendments Regarding the Electronic Maintenance of Non-Accounting Commercial Books

### A. Introduction

With the Communiqué on Amending the Communiqué on the Electronic Keeping of Non-Accounting Commercial Ledgers, published in the Official Gazette No. 32986 dated August 14, 2025 (“**Amendment Communiqué**”), Articles 2 and 5 of the Communiqué on the Electronic Keeping of Non-Accounting Commercial Ledgers (“**Communiqué**”) have been amended.

You can access the Amendment Communiqué [here](#).

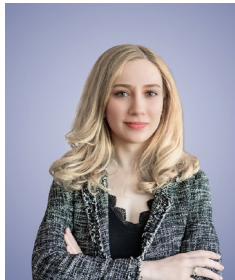
### B. Amendments Introduced by the Amendment Communiqué

Prior to the amendment, Article 2 of the Communiqué titled "Scope", mandated that the share ledger, the board of directors' resolution book, and the general assembly meeting and resolution book of commercial companies, as listed in paragraph 4 of Article 64 of the Turkish Commercial Code No. 6102 (“**Turkish Commercial Code**”), be kept in electronic form.

With the Amendment Communiqué, a new paragraph was added to the article, which provides:

*“The board of directors' resolution book kept by banks subject to the supervision and regulation of the Banking Regulation and Supervision Agency, asset management companies, as well as financial leasing, factoring, financing and savings finance companies, shall be excluded from the scope of this Communiqué.”.*

**For more information and support, please feel free to contact us.**



**Elif Çopur Çelebi**

Partner

[e.copur@lbfpartners.com](mailto:e.copur@lbfpartners.com)



**Beril İnçeoglu**

Associate

[b.inceoglu@lbfpartners.com](mailto:b.inceoglu@lbfpartners.com)

Accordingly, the requirement for banks subject to the supervision and regulation of the Banking Regulation and Supervision Agency, asset management companies, and financial leasing, factoring, financing and savings finance companies to keep their board of directors' resolution book in electronic form has been abolished.

In addition, a paragraph added to Article 5 by the Amendment Communiqué introduced an exception to the obligation of keeping books in electronic form for certain companies operating in the defense industry. Accordingly, subsidiaries and affiliates directly or indirectly owned by the Presidency of Defense Industries or the Turkish Armed Forces Foundation, companies holding an EYDEP A certificate, as well as main contractors of the Presidency of Defense Industries' projects, may, upon submission of the required documents, keep their books in physical form instead of electronic form. Should these companies lose such qualifications, the obligation to keep books in electronic form shall reapply.

### C. Conclusion

Pursuant to the regulation that entered into force on 14 August 2025, companies meeting the qualifications set forth in the Amendment Communiqué have been granted the right to keep their commercial books in physical form.