PILLARRISE
CONSULTING

PILLARRISE · DIGITAL CONSULTANT · TÜRKİYE-SPECIFIC ANALYSES

PESTLE Türkiye 2027

Which laws, decisions and trends will affect your company in 2027: which are risks, which are opportunities, and when?

SAMPLE REPORT · FICTIONAL COMPANY

Company	**Sample Aluminium Profiles Inc. (fictional)**
Line of business	**Aluminium · exports 45%, EU 30%**
Agenda set	**Türkiye Agenda Bank v1 · 35 developments**
Period	**2026 – 2028**
Report date	**15 Nov 2026**

This report is a scan of the external environment; it is not legal, tax or investment advice. The company in this sample report is fictional; the developments are taken, with their official sources, from the Türkiye Agenda Bank set used by PillarRise. Item texts are English renderings of the Turkish originals.

Contents

1. Executive summary and top 5 developments
2. Heat map and impact–probability matrix
3. 2026–2028 timeline
4. Political
5. Economic
6. Social
7. Technological
8. Legal
9. Environmental
10. Action plan
11. Sources, dates and method
12. Appendix: Information provided

1 Executive summary and top 5 developments

Agenda set: **v1** · published 12 Nov 2026 Developments assessed: **35**

Affecting your company: **26** (25 confirmed, 1 possible) Excluded by the consultant: **1** Report date: **15 Nov 2026**

26
developments affecting your company (out of 35)

13
risks

4 +9
opportunities (+9 items are both risk and opportunity)

9
high severity (4–5) and at least 60% probability

TOP 5 DEVELOPMENTS BY PRIORITY

1. C-30 **EU CBAM definitive period: first declaration by 30 September 2027, certificate sales from 1 February 2027** — Risk — 5.0 score
   Environmental · In force · 1 January 2026
2. C-35 **Unlicensed solar: hourly netting and generation cap (Official Gazette 2 April 2026)** — Risk and opportunity — 4.0 score
   Environmental · In force · 2 April 2026
3. E-6 **April 2026 energy price rises: 18.61% for industrial gas, 5.8% for medium-voltage industrial electricity** — Risk — 4.0 score
   Economic · In force · 4 April 2026
4. E-2 **CBRT holds the policy rate at 37%; tight monetary policy continues** — Risk — 4.0 score
   Economic · In force · 10 September 2026
5. L-26 **Social security premium discount: 5 points in manufacturing ends 31 Dec 2026, 2 points elsewhere** — Risk — 4.0 score
   Legal · In force · 31 December 2026

Priority score = severity (1–5, +1 depending on company conditions) × probability (in force 100%, entering into force 90%, draft 60%, on the agenda 30%; × 0.6 if company information is missing).

The development that will affect the company most in 2026–2028 is the EU Carbon Border Adjustment Mechanism (C-30): the definitive period is in force, your EU customers must declare their 2026 imports by 30 September 2027 and they will ask you for embedded emissions data per product. Of the 35 developments in the agenda set, 26 affect the company; the environmental and economic headings account for more than half of the total impact. On the cost side, energy prices (E-6), high interest rates (E-2) and the social security premium discount that may end on 31 December 2026 (L-26) fall in the same period. The most tangible opportunity is the 12.5% corporate tax rate on manufacturing income from 2027 (E-4).

- C-30: Your competitiveness in the EU in 2027 depends on being able to supply emissions data per product; without data, default values raise your customers' costs and weaken your position.
- L-26: If the 5-point premium discount in manufacturing is not extended, your staff costs will rise in January 2027 regardless of the minimum wage decision.
- C-28: As your installation's emissions are unknown, it is unclear whether the Türkiye ETS covers you; if you exceed the threshold, the first monitoring deadline has already passed and the matter is urgent.

2 Heat map and impact–probability matrix

PESTLE HEAT MAP — ITEMS AFFECTING YOU AND TOTAL PRIORITY SCORE BY HEADING

POLITICAL	ECONOMIC	SOCIAL
2	**6**	**4**
items · score 3.3 0 risk · 0 opportunity · 2 both	items · score 18.1 4 risk · 1 opportunity · 1 both	items · score 4.1 0 risk · 1 opportunity · 3 both

TECHNOLOGICAL	LEGAL	ENVIRONMENTAL
3	**4**	**7**
items · score 7.0 1 risk · 2 opportunity	items · score 11.0 3 risk · 0 opportunity · 1 both	items · score 23.4 5 risk · 0 opportunity · 2 both

IMPACT–PROBABILITY MATRIX

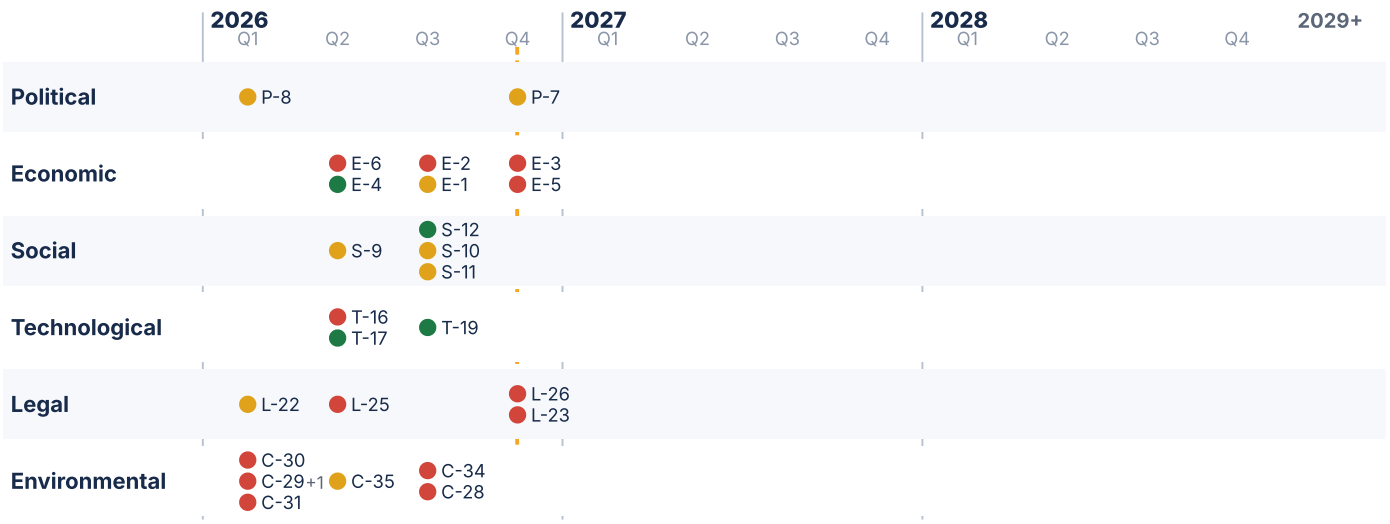
SEVERITY	LOW under 40%	MEDIUM 40%–69%	HIGH 70%–94%	NEAR CERTAIN 95% and above
5	E-5	C-31		C-30
4		P-8 C-28	E-4	C-35 E-6 E-2 L-26
3	S-10 P-7			C-29 L-22 C-33 T-16 C-34 E-3
2	S-9 S-11			T-17 L-25 T-19 S-12 E-1 L-23
1				

Probability (status of the item × certainty of company information) →

Code colour: red risk, green opportunity, amber both. The red area at the top right should be addressed first.

The environmental heading is the heaviest, both in the number of items and in total score, followed by the economic heading. The red zone at the top right of the matrix holds the CBAM definitive period, the energy price rise, interest rates, the social security premium discount and the unlicensed solar rule: all are in force and of high severity. Items under the political and social headings are low-probability trends; monitoring them is sufficient.

3 2026–2028 timeline



Dots show the event or effective date of each development (dates before 2026 are grouped in the first quarter). Dashed amber line: report date.

Critical dates cluster in the next 18 months: the minimum wage decision in December 2026, the end of the social security premium discount on 31 December 2026, the start of CBAM certificate sales on 1 February 2027 and the first CBAM declaration on 30 September 2027. Because these dates shape the 2027 budget and your EU contracts directly, treat them as fixed points in planning.

Critical dates

- **C-28** **Now** — Confirm whether the installation exceeds 50,000 tCO_2e; if it does, contact the Climate Change Presidency about the overdue monitoring plan.
- **E-5** **December 2026** — Update the January price list once the minimum wage decision is published.
- **L-26** **31 December 2026** — Finalise the 2027 staff budget depending on whether the premium discount is extended.
- **E-4** **Early 2027** — Put in place the accounting structure that tracks manufacturing income separately.
- **C-30** **30 September 2027** — Deliver your emissions data before your EU customers file their first declaration.

All dates

DATE	CODE	DEVELOPMENT	STATUS	DIRECTION
9 July 2025	C-29	Climate Law (No. 7552): emission permit deadline and 2026 penalty amounts	In force	Risk
17 December 2025	C-31	Proposal to extend CBAM to some 180 steel- and aluminium-intensive downstream products (2028)	Draft / proposal	Risk
25 December 2025	L-22	Tax Procedure Law: no inflation adjustment in 2025, 2026 and 2027	In force	Risk and opportunity
1 January 2026	C-30	EU CBAM definitive period: first declaration by 30 September 2027, certificate sales from 1 February 2027	In force	Risk
26 February 2026	C-33	EU Omnibus I: CSRD narrowed, limits on data requests to SME suppliers	In force	Risk and opportunity

DATE	CODE	DEVELOPMENT	STATUS	DIRECTION
4 March 2026	P-8	EU Industrial Accelerator Act proposal: 'EU origin' requirement in public procurement	Draft / proposal	Risk and opportunity
1 April 2026	T-17	5G commercial service launched in all 81 provinces on 1 April 2026	In force	Opportunity
2 April 2026	C-35	Unlicensed solar: hourly netting and generation cap (Official Gazette 2 April 2026)	In force	Risk and opportunity
4 April 2026	E-6	April 2026 energy price rises: 18.61% for industrial gas, 5.8% for medium-voltage industrial electricity	In force	Risk
1 May 2026	L-25	Law No. 7578: maternity leave extended to 24 weeks, paternity leave to 10 days	In force	Risk
5 May 2026	T-16	Cyber Security Law: 15 critical infrastructure sectors, including manufacturing, designated	In force	Risk
21 May 2026	S-9	Fertility fell to 1.42 in 2025; over-65s now 11.1% of the population	On the agenda / trend	Risk and opportunity
4 June 2026	E-4	Corporate tax on manufacturing income cut to 12.5% from 2027	Entering into force	Opportunity
9 July 2026	T-19	KOSGEB AI Loan and SME Digital Transformation support	In force	Opportunity
3 August 2026	S-12	Work permits: 1 additional foreign worker per 5 Turkish employees in manufacturing (until 31 Dec 2027)	In force	Opportunity
12 August 2026	C-34	EU Packaging Regulation (PPWR) applies since 12 August 2026	In force	Risk
27 August 2026	C-28	Türkiye ETS Regulation in force: pilot in 2026–2027, pricing from 2027	In force	Risk
6 September 2026	E-1	Medium-Term Programme 2027–2029: 4.2% growth and 21% inflation targeted for 2027	In force	Risk and opportunity
6 September 2026	S-11	Medium-Term Programme 2027–2029: 2.1 million additional jobs and flexible working legislation	On the agenda / trend	Risk and opportunity
10 September 2026	E-2	CBRT holds the policy rate at 37%; tight monetary policy continues	In force	Risk
30 September 2026	S-10	August 2026: unemployment 7.8%, youth unemployment 13.0%, labour underutilisation 31.0%	On the agenda / trend	Risk and opportunity
1 October 2026	E-3	Commercial loan growth caps: 5% over 8 weeks for SMEs, 2% for others	In force	Risk
8 October 2026	L-23	Personal Data Protection Board principle decision: limits on employer monitoring of corporate email	In force	Risk
13 October 2026	P-7	EU–Türkiye Customs Union update: no negotiating mandate, but technical progress	On the agenda / trend	Risk and opportunity

DATE	CODE	DEVELOPMENT	STATUS	DIRECTION
December 2026	E-5	2027 minimum wage to be set in December 2026	On the agenda / trend	Risk
31 December 2026	L-26	Social security premium discount: 5 points in manufacturing ends 31 Dec 2026, 2 points elsewhere	In force	Risk

4 Political

The agenda set has 2 developments under this heading; 2 affect your company.

Both developments affecting the company under the political heading come from the EU and neither is final. They point the same way: 'origin' and 'low-carbon' conditions are tightening in the EU market, while an updated Customs Union is the only channel that could soften them for Turkish producers.

P-8 EU Industrial Accelerator Act proposal: 'EU origin' requirement in public procurement

Risk and opportunity | Draft / proposal | Affects your company | Severity **4/5** · probability **60%** · priority score **2.4**

On 4 March 2026 the European Commission published its proposal for the Industrial Accelerator Act (COM(2026) 100). It introduces EU-origin and low-carbon requirements for public procurement and support schemes in steel, cement, aluminium and net-zero technologies. Content from customs union partners can count as EU origin on a reciprocity basis. The text is still at proposal stage.

What it means for your company: If part of your EU sales goes to public projects or EU-funded investments, whether your aluminium products count as 'EU origin' will depend on reciprocity once the proposal becomes law. The low-carbon condition asks for the same data as CBAM: emissions per product.
Preparation: List which of your EU customers sell to public and EU-funded projects.

Who it affects: Turkish exporters supplying inputs to EU public procurement or EU-funded projects.
Why it was selected: EU export share of sales > 0% AND line of business: Iron, steel and metals, Aluminium, Cement and building materials, Automotive and components, Electrical, electronics and machinery, Energy generation
4 March 2026 · European Commission COM(2026) 100 final · single-market-economy.ec.europa.eu

P-7 EU–Türkiye Customs Union update: no negotiating mandate, but technical progress

Risk and opportunity | On the agenda / trend | Affects your company | Severity **3/5** · probability **30%** · priority score **0.9**

The 3rd Türkiye–EU High Level Trade Dialogue was held in Brussels on 13 October 2026. According to the joint statement, Türkiye has completed alignment with the new EU Machinery Regulation, and work is under way on mutual recognition of Authorised Economic Operator status. On 14 October 2026 the Minister of Trade said the EU Council has not given the Commission a formal negotiating mandate, while progress has been made item by item on e-commerce, public procurement, investment and agricultural products.

What it means for your company: With no formal negotiating mandate, a fundamental change to the Customs Union in 2027 is unrealistic; mutual recognition of Authorised Economic Operator status, however, could shorten customs times on your EU shipments.
Preparation: Assess the Authorised Economic Operator requirements and how far the company is from meeting them.

Who it affects: Companies exporting to the EU or importing inputs from the EU.
Why it was selected: EU export share of sales > 0% OR imported input share of purchases > 0%
13 October 2026 · Ministry of Trade – 3rd Türkiye–EU High Level Trade Dialogue, Joint Press Statement · ticaret.gov.tr

5 Economic

The agenda set has 6 developments under this heading; 6 affect your company.

Macro framework — Türkiye Data Bank, scenario set v1

INDICATOR	BASE	PESSIMISTIC	SHOCK
Minimum wage increase	25.0%	32.0%	40.0%
Other wage increases	22.0%	28.0%	35.0%
CPI (12 months)	24.0%	32.0%	45.0%
Domestic PPI (12 months)	22.0%	32.0%	50.0%
USD/TRY change	20.0%	30.0%	50.0%
EUR/TRY change	21.0%	32.0%	52.0%
Policy rate change	−8.0 pp	0.0 pp	+10.0 pp
Energy price increase	25.0%	40.0%	60.0%

12-month changes. The scenarios are PillarRise assumptions based on official data, not forecasts. The **Inflation, Exchange Rate and Minimum Wage Stress Test** calculates how these changes affect your profit and cash.

Latest values: Minimum wage — gross (monthly): 33,030.00 TRY (2026-01-01) · CPI — annual change: 29.73% (2026-09) · CPI expectation — 12 months ahead (Survey of Market Participants): 23.89% (2026-10) · USD/TRY — CBRT selling rate: 49.42 TRY (2026-10-15) · EUR/TRY — CBRT selling rate: 55.41 TRY (2026-10-15).

The economic heading puts the most pressure on the cost side: energy prices, the cost of credit and the availability of credit are all tightening at once, and the 2027 minimum wage is not yet known. On the other hand, the 12.5% corporate tax rate on manufacturing income is the most tangible development that can benefit the company directly from 2027 as a registered manufacturer.

E-6 April 2026 energy price rises: 18.61% for industrial gas, 5.8% for medium-voltage industrial electricity

Risk · In force · Affects your company · Severity **4/5** · probability **100%** · priority score **4.0**

From 4 April 2026, electricity prices rose by 25% for households, 17.5% for low-voltage commercial and office users and 5.8% for medium-voltage industrial users. On the same date BOTAŞ natural gas prices rose by an average of 25% for households, 18.61% for industry and 19.42% for power plants. In its 10 September 2026 decision the CBRT named high energy prices as an upside risk to inflation.

What it means for your company: For an aluminium processor whose energy costs exceed 10% of total costs, the 18.61% rise in industrial natural gas and the 5.8% rise in medium-voltage industrial electricity mean a direct loss of margin to the extent they cannot be passed on in prices.
Preparation: Track energy cost by product and order; check whether your EU contracts include energy- or commodity-indexed price clauses.

Who it affects: Manufacturers with high electricity and gas costs, and retail and service businesses on commercial tariffs.
Why it was selected: energy-intensive OR manufactures
4 April 2026 · Energy Market Regulatory Authority (EPDK) statement (03.04.2026); CBRT (TCMB) Press Release 2026-38 · epdk.gov.tr

E-2 CBRT holds the policy rate at 37%; tight monetary policy continues

Risk | In force | Affects your company | Severity **4/5** · probability **100%** · priority score **4.0**

On 10 September 2026 the Monetary Policy Committee of the Central Bank of the Republic of Türkiye (TCMB) kept the one-week repo rate at 37%; the overnight lending rate is 40% and the borrowing rate 35.5%. The Committee said the tight stance will be maintained until price stability is achieved, and named high energy prices linked to geopolitical developments as an upside risk to inflation. The next decision is due on 22 October 2026.

What it means for your company: As a company that uses bank loans, the 37% policy rate and the continuing tight stance mean that financing costs on renewed loans will stay high.
Preparation: List the loans to be renewed in the next 12 months by maturity and amount, and revisit the plan after each rate decision.

Who it affects: Companies that finance working capital or investment with bank loans, and companies selling on credit terms.
Why it was selected: uses bank loans
10 September 2026 · CBRT (TCMB) Press Release 2026-38 · tcmb.gov.tr

E-4 Corporate tax on manufacturing income cut to 12.5% from 2027

Opportunity | Entering into force | Affects your company | Severity **4/5** · probability **90%** · priority score **3.6**

Under Law No. 7582 (Official Gazette 4 June 2026, issue 33270), a 12.5% rate applies only to income from manufacturing activity of companies holding an industrial registry certificate and actually manufacturing, and to agricultural production income. The provision applies to 2027 and later periods; the general rate is 25% and the domestic minimum corporate tax 10%. The 5-point reduction for exports does not apply on top of this income.

What it means for your company: As a registered manufacturer that actually produces, the company can apply a 12.5% rate instead of 25% to income from manufacturing activity from 2027. Because the 5-point export reduction does not apply on top of this income, the calculation needs care for a company with a 45% export share.
Preparation: Set up, with your accountant, an accounting structure that separates manufacturing income from other income before the start of 2027.

Who it affects: Manufacturers holding an industrial registry certificate and companies engaged in agricultural production; trading and service income is out of scope.
Why it was selected: manufactures OR line of business: Food and agriculture
4 June 2026 · Law No. 7582, Official Gazette 04.06.2026/33270; Corporate Tax General Communiqué Serial No. 26 · resmigazete.gov.tr

E-3 Commercial loan growth caps: 5% over 8 weeks for SMEs, 2% for others

Risk | In force | Affects your company | Severity **3/5** · probability **100%** · priority score **3.0**

On 23 May 2026 the CBRT lowered the 8-week TRY loan growth caps from 5% to 4.5% for SME loans and from 3% to 2% for non-SME commercial loans. On 1 October 2026 the cap for SME loans was raised back to 5%. The caps directly limit how fast banks can extend new TRY loans.

What it means for your company: The 2% eight-week growth cap on non-SME commercial loans may make new credit harder to obtain if the company does not count as an SME because of its size; working capital financing should be planned earlier.
Preparation: Confirm whether your banks treat the company as an SME and share your credit needs with them at least one quarter in advance.

Who it affects: Companies using bank loans, especially mid-sized firms outside the SME definition.
Why it was selected: uses bank loans
1 October 2026 · CBRT (TCMB) Press Releases 2026-43 (01.10.2026) and 2026-21 (23.05.2026) · tcmb.gov.tr

E-1 Medium-Term Programme 2027–2029: 4.2% growth and 21% inflation targeted for 2027

Risk and opportunity | In force | Affects your company | Severity **2/5** · probability **100%** · priority score **2.0**

The 2027–2029 Medium-Term Programme was published in the Official Gazette of 6 September 2026 (repeated issue). It projects GDP growth of 3.3% in 2026 (estimate), 4.2% in 2027 and 4.6% in 2028, and year-end CPI inflation of 28.4% in 2026 (estimate), 21% in 2027 and 13.5% in 2028. The current account deficit is projected at 1.9% of GDP for 2027; the programme includes broader SME instruments and targeted support for labour-intensive sectors.

What it means for your company: The programme's 2027 targets of 21% inflation and 4.2% growth give an official anchor for your budget and pricing assumptions; the risk of deviating from target is shown by the pessimistic and shock scenarios in the macro framework table.
Preparation: Prepare the 2027 budget with two assumptions: the programme target and the PillarRise pessimistic scenario.

Who it affects: All companies: the official macro assumption set for budgeting, pricing, pay and investment planning.
6 September 2026 · Presidency of Strategy and Budget (SBB), Medium-Term Programme 2027–2029 press release (06.09.2026); Presidential Decision No. 11752 · sbb.gov.tr

E-5 2027 minimum wage to be set in December 2026

Risk | On the agenda / trend | Affects your company | Severity **5/5** · probability **30%** · priority score **1.5**

The minimum wage in force in 2026 is TRY 33,030 gross and TRY 28,075.50 net; the increase on the previous year was 27%, and the decision was published in the Official Gazette of 26 December 2025. Employers receive a monthly minimum wage support of TRY 1,270. The Minimum Wage Determination Commission has not yet officially announced its timetable for 2027.

What it means for your company: Because at least 30% of your employees earn the minimum wage or close to it, the 2027 minimum wage decision will determine your staff costs directly; as it is announced in December, you may have to set January prices under uncertainty.
Preparation: Plan the January 2027 price list so that it is updated after the minimum wage decision.

Who it affects: Companies employing staff at or near the minimum wage: labour-intensive manufacturing, retail, tourism and logistics.
Why it was selected: number of employees ≥ 10 OR at least 30% of staff earn the minimum wage
December 2026 · Ministry of Labour and Social Security (ÇSGB) announcement (23.12.2025); Official Gazette 26.12.2025 · csgb.gov.tr

Consultant observation — The main EU customer has asked for a carbon footprint declaration per product in its 2027 contract; if it cannot be provided, order share may shift to a competing supplier.

The consultant's company-specific observation; not included in the scoring.

6 Social

The agenda set has 5 developments under this heading; 4 affect your company.

The developments under the social heading do not create a direct obligation; they show the direction of the labour market. The most tangible opportunity is the new criterion that makes it easier for manufacturing workplaces to employ foreign workers; the other items highlight finding and keeping skilled staff over the medium term.

S-12 Work permits: 1 additional foreign worker per 5 Turkish employees in manufacturing (until 31 Dec 2027)

Opportunity | In force | Affects your company | Severity **2/5** · probability **100%** · priority score **2.0**

Under a provision added to the Ministry of Labour and Social Security's Work Permit Evaluation Criteria as of 3 August 2026, manufacturing workplaces needing additional foreign staff may employ 1 foreign national per 5 Turkish employees, per branch, until 31 December 2027. Foreign nationals who have held a valid permit in Türkiye for at least 8 years are exempt from the employment and wage criteria.

What it means for your company: For production roles that are hard to fill, the option to employ 1 foreign national per 5 Turkish employees per branch is open until 31 December 2027.
Preparation: Review open positions and the compliance and cost conditions of employing foreign staff with HR.

Who it affects: Manufacturing workplaces facing labour shortages (textiles, metal, furniture, food).
Why it was selected: manufactures
3 August 2026 · Ministry of Labour and Social Security, Directorate General of International Labour Force – Work Permit Evaluation Criteria · csgb.gov.tr

S-10 August 2026: unemployment 7.8%, youth unemployment 13.0%, labour underutilisation 31.0%

Risk and opportunity | On the agenda / trend | Affects your company | Severity **3/5** · probability **30%** · priority score **0.9**

According to TurkStat's seasonally adjusted data for August 2026, the unemployment rate was 7.8%, employment 32.507 million and the labour force participation rate 52.5%. Youth unemployment (ages 15–24) fell to 13.0% (19.4% for young women). The labour underutilisation rate rose to 31.0%.

What it means for your company: While unemployment falls to 7.8%, labour underutilisation has risen to 31.0%, which suggests that finding skilled operators and technicians may not become easier.
Preparation: Prepare succession cover and internal training for critical positions.

Who it affects: All employers, especially labour-intensive companies with many young and female employees.
30 September 2026 · TurkStat (TÜİK) Labour Force Statistics, August 2026 (SBB summary) · tuik.gov.tr

S-9 Fertility fell to 1.42 in 2025; over-65s now 11.1% of the population

Risk and opportunity | On the agenda / trend | Affects your company | Severity **2/5** · probability **30%** · priority score **0.6**

According to TurkStat (TÜİK), the total fertility rate was 1.42 children in 2025 and live births numbered 895,374; the population was 85,664,944. People aged 65 and over made up 11.1% of the total (9.5% in 2020). In TurkStat's main scenario this share rises to 13.5% by 2030.

What it means for your company: Fertility falling to 1.42 and a growing share of older people mean the pool of young workers will shrink over the long term; the effect will be felt well after 2027.
Preparation: Consider automation investments together with the long-term workforce plan.

Who it affects: All employers (shrinking pool of young workers); companies offering products and services to older people.
21 May 2026 · TurkStat (TÜİK) – World Population Day 2026; Birth Statistics 2025 · tuik.gov.tr

S-11 Medium-Term Programme 2027–2029: 2.1 million additional jobs and flexible working legislation

Risk and opportunity | On the agenda / trend | Affects your company | Severity **2/5** · probability **30%** · priority score **0.6**

The 2027–2029 Medium-Term Programme projects 2.1 million additional jobs over the period and unemployment falling to 8.0% in 2027 and 7.6% in 2029. It includes legislative work on flexible working-time models, wider childcare and care services, and data-analytics-based inspection of informal employment. The Supplementary Pension System was not included in this programme.

What it means for your company: If flexible working-time legislation is enacted, new options may open up for your shift patterns; for now it is a target in the programme.
Preparation: Review your shift model once the draft legislation is published.

Who it affects: All employers; flexible working concerns service and IT companies, and informality inspections concern labour-intensive SMEs.
Why it was selected: number of employees ≥ 10
6 September 2026 · Presidency of Strategy and Budget (SBB) – Medium-Term Programme (2027–2029) presentation · sbb.gov.tr

7 Technological

The agenda set has 6 developments under this heading; 3 affect your company.

The technological heading contains one obligation and two opportunities. Manufacturing's designation as a critical infrastructure sector makes cyber security a management issue; 5G and the KOSGEB digital transformation support provide a basis for taking your medium level of digitalisation onto the shop floor.

T-16 Cyber Security Law: 15 critical infrastructure sectors, including manufacturing, designated

Risk · In force · Affects your company · Severity **3/5** · probability **100%** · priority score **3.0**

Cyber Security Law No. 7545 entered into force on 19 March 2025. On 5 May 2026 the Cyber Security Board designated 15 critical infrastructure sectors, including manufacturing, food and agriculture, energy, healthcare, transport, post and courier, and digital services. Obligations to provide information and documents and to report cyber incidents are in force; the regulations setting out reporting procedures have not yet been published.

What it means for your company: As manufacturing has been designated a critical infrastructure sector, the obligations to report cyber incidents and provide information and documents are likely to cover the company; the procedural regulations are still awaited.
Preparation: Appoint a person responsible for cyber incident response for your production and ERP systems.

Who it affects: Businesses in the 15 sectors designated as critical infrastructure, and their suppliers and service providers.
Why it was selected: manufactures OR line of business: Energy generation, Food and agriculture, Healthcare, Logistics and transport, Software and IT OR processes personal data intensively
5 May 2026 · Law No. 7545 (Official Gazette 19.03.2025/32846); Cyber Security Board statement 05.05.2026 · resmigazete.gov.tr

T-17 5G commercial service launched in all 81 provinces on 1 April 2026

Opportunity · In force · Affects your company · Severity **2/5** · probability **100%** · priority score **2.0**

The 5G licensing auction was held on 16 October 2025; service started gradually in all 81 provinces on 1 April 2026, and subscribers exceeded 29 million within the first 10 days. The specification requires the use of domestic products at rates rising over the years up to 60%, and national communication products up to 30%; national components are mandatory in private mobile networks.

What it means for your company: 5G service in all 81 provinces widens the infrastructure options for sensor-based production and energy monitoring on site; it is not a direct obligation.
Preparation: Choose a pilot line for real-time monitoring of energy and machine data.

Who it affects: Companies using factory automation, IoT, logistics and remote monitoring; domestic suppliers of communication equipment.
Why it was selected: manufactures OR line of business: Logistics and transport, Electrical, electronics and machinery, Software and IT
1 April 2026 · Ministry of Transport and Infrastructure ('5G subscribers exceed 29 million', 10.04.2026) · uab.gov.tr

T-19 KOSGEB AI Loan and SME Digital Transformation support

Opportunity | In force | Affects your company | Severity **2/5** · probability **100%** · priority score **2.0**

The KOSGEB Artificial Intelligence Loan Programme offers loans of TRY 500,000 to 5 million to businesses holding the Techno-Entrepreneur Badge, with 12 months' grace followed by 12 instalments; applications are open until 31 December 2026. The SME Digital Transformation Support Programme provides interest support on investment loans of TRY 1–20 million for small and medium-sized manufacturers.

What it means for your company: As a medium-sized manufacturer, interest support on investment loans of TRY 1–20 million under the SME Digital Transformation Support Programme can lower the cost of production tracking or energy monitoring investments, provided the company meets the SME definition. **Preparation:** Check whether the company meets the SME definition and the programme's application conditions.

Who it affects: Technology SMEs, and small and medium-sized manufacturers planning digital transformation investment.
Why it was selected: line of business: Software and IT AND uses or develops artificial intelligence OR manufactures AND number of employees < 250
9 July 2026 · KOSGEB announcement (09.07.2026); SME Digital Transformation Support Programme Directive · kosgeb.gov.tr

8 Legal

The agenda set has 8 developments under this heading; 4 affect your company.

The date that will affect costs most under the legal heading is 31 December 2026: if the 5-point social security premium discount in manufacturing is not extended, your staff costs will rise in January regardless of the minimum wage decision. The absence of inflation adjustment until 2027 affects tax and the reading of the financial statements at the same time.

L-26 Social security premium discount: 5 points in manufacturing ends 31 Dec 2026, 2 points elsewhere

Risk · In force · Affects your company · Severity **4/5** · probability **100%** · priority score **4.0**

Under Law No. 7566, the social security (SGK) premium discount for non-manufacturing workplaces fell from 4 to 2 percentage points from January 2026; the 5-point discount for manufacturing workplaces continues until 31 December 2026, and the President may extend it to 31 December 2027. The same Law raised the employer's disability, old-age and survivors' insurance premium from 11% to 12% from 1 January 2026, and the earnings ceiling for premiums to 9 times the minimum wage.

What it means for your company: If the 5-point premium discount that the company uses as a manufacturing workplace ends on 31 December 2026 and is not extended, employer cost per employee rises.
Preparation: Prepare the 2027 staff budget for two cases: discount extended and not extended.

Who it affects: Private-sector employers with insured employees; the end date particularly affects manufacturing workplaces.
Why it was selected: manufactures OR number of employees ≥ 10
31 December 2026 · Law No. 7566 (Law No. 5510 provisional art. 108), Official Gazette 19.12.2025/33112; SGK Circular 2026/1 · resmigazete.gov.tr

L-22 Tax Procedure Law: no inflation adjustment in 2025, 2026 and 2027

Risk and opportunity · In force · Affects your company · Severity **3/5** · probability **100%** · priority score **3.0**

Under Provisional Article 37 added to the Tax Procedure Law by Law No. 7571, financial statements will not be inflation-adjusted for the 2025, 2026 and 2027 accounting periods even if the conditions are met. The President may extend this by up to three accounting periods. Taxpayers within the scope of repeated Article 298/A-9 are excluded.

What it means for your company: The absence of inflation adjustment in the 2025–2027 periods affects your tax base and how your balance sheet looks, especially in bank credit assessments.
Preparation: Add a note explaining the inflation effect to the financial statements you submit to your banks.

Who it affects: Companies and income taxpayers keeping books on the balance-sheet basis.
25 December 2025 · Law No. 7571 (Tax Procedure Law provisional art. 37), Official Gazette 25.12.2025/33118 · resmigazete.gov.tr

L-25 Law No. 7578: maternity leave extended to 24 weeks, paternity leave to 10 days

Risk | In force | Affects your company | Severity **2/5** · probability **100%** · priority score **2.0**

Under Law No. 7578, in force since 1 May 2026, maternity leave under the Labour Law rose from 16 to 24 weeks (26 weeks for multiple pregnancies), with the post-birth period extended from 8 to 16 weeks. Paid leave for a worker whose spouse gives birth rose from 5 to 10 days, and the duration of the SGK maternity allowance was also extended.

What it means for your company: The extension of maternity leave to 24 weeks and paternity leave to 10 days may create a need for longer cover in production planning.
Preparation: Prepare cover plans for leave periods in critical positions.

Who it affects: All employers with workers under the Labour Law; workforce planning is more affected in companies with a high share of female employees.
Why it was selected: number of employees ≥ 10
1 May 2026 · Law No. 7578, Official Gazette 01.05.2026/33240 · resmigazete.gov.tr

L-23 Personal Data Protection Board principle decision: limits on employer monitoring of corporate email

Risk | In force | Affects your company | Severity **2/5** · probability **100%** · priority score **2.0**

Principle Decision No. 2026/2035 of the Personal Data Protection Board (KVKK) was published in the Official Gazette on 8 October 2026. Employees must be informed in advance and clearly of the purpose, scope and method of monitoring; a general notice that 'emails may be monitored' is not sufficient. Access to content is permitted only where there is a concrete suspicion and limited to the allegation; accounts of departing employees should, as a rule, be closed.

What it means for your company: If you monitor corporate email, employees must be told in advance and clearly about its purpose, scope and method; a general notice is not enough.
Preparation: Update your email and device use policy in line with the principle decision.

Who it affects: Employers providing staff with corporate email or business communication channels.
Why it was selected: number of employees ≥ 10 OR processes personal data intensively
8 October 2026 · Personal Data Protection Board (KVKK) Principle Decision 2026/2035, Official Gazette 08.10.2026/33394 · resmigazete.gov.tr

9 Environmental

The agenda set has 8 developments under this heading; 7 affect your company (1 possible).

The environmental heading is the heaviest in the report, and almost all of it comes from carbon and packaging rules in the EU market. As 30% of your sales go to the EU and your products are aluminium, the CBAM definitive period is already in force; the first declaration is due on 30 September 2027 and EU customers are asking for installation-level emissions data. Whether the Türkiye ETS affects the company remains possible, because the installation's emissions are not known.

C-30 EU CBAM definitive period: first declaration by 30 September 2027, certificate sales from 1 February 2027

Risk | In force | Affects your company | Severity **5/5** · probability **100%** · priority score **5.0**

The definitive period of the EU Carbon Border Adjustment Mechanism (CBAM), which brings financial obligations, began on 1 January 2026; in iron and steel, aluminium, fertilisers and cement there is an annual exemption threshold of 50 tonnes per EU importer. The first declaration for 2026 imports is due by 30 September 2027, and certificates will be sold on the common platform from 1 February 2027. EU importers ask Turkish producers for installation-level embedded emissions data; where data are missing, higher default values apply.

What it means for your company: Your EU importers must declare their 2026 imports by 30 September 2027 and will ask you for embedded emissions data per product; if you cannot provide it, higher default values apply and your offer becomes less competitive.
Preparation: Start installation-level emissions calculation and agree the data format with your EU customers.

Who it affects: Producers exporting iron and steel, aluminium, cement, fertilisers, electricity and hydrogen to the EU.
Why it was selected: EU export share of sales > 0% AND line of business: Iron, steel and metals, Aluminium, Cement and building materials, Fertilisers and chemicals, Energy generation
1 January 2026 · European Commission (DG TAXUD); Regulation (EU) 2025/2083 · taxation-customs.ec.europa.eu

C-35 Unlicensed solar: hourly netting and generation cap (Official Gazette 2 April 2026)

Risk and opportunity | In force | Affects your company | Severity **4/5** · probability **100%** · priority score **4.0**

The amendment to EPDK's regulation on unlicensed generation was published in Official Gazette No. 33212 of 2 April 2026; part of it took effect on 1 May 2026. Netting is now done hourly instead of monthly, and annual generation is capped by a limit linked to the consumption facility's previous-year consumption; surplus above the cap is treated as unpaid. Integrated storage may be installed at unlicensed facilities.

What it means for your company: If you plan to cut energy costs with unlicensed solar, hourly netting and a generation cap linked to last year's consumption change how the plant should be sized.
Preparation: Map your hourly consumption profile and have the solar and storage capacity sized accordingly.

Who it affects: Industrial and commercial businesses that self-consume, or plan to install, rooftop or ground-mounted solar.
Why it was selected: manufactures OR energy-intensive
2 April 2026 · Official Gazette 33212 (EPDK regulation amendment) · resmigazete.gov.tr

C-29 Climate Law (No. 7552): emission permit deadline and 2026 penalty amounts

Risk | In force | Affects your company | Severity **3/5** · probability **100%** · priority score **3.0**

Climate Law No. 7552 was published in the Official Gazette of 9 July 2025; it regulates the ETS, the Carbon Market Board, emission permits and allowance surrender obligations. Businesses subject to the ETS must obtain an emission permit by 9 July 2028; administrative fines are reduced by 80% during the pilot period. For 2026, the fine for failing to submit a verified emissions report is TRY 627,450–6,274,500.

What it means for your company: As an energy-intensive manufacturer, you need to confirm whether the ETS and monitoring obligations of the Climate Law apply to your installation; installations subject to the ETS must obtain an emission permit by 9 July 2028.
Preparation: Check whether your installation falls within the ETS using the Climate Change Presidency's criteria.

Who it affects: Installations subject to the ETS and greenhouse gas monitoring; importers, sellers and service companies working with fluorinated gases.
Why it was selected: an installation emits over 50,000 tCO_2e a year OR energy-intensive AND manufactures
9 July 2025 · Law No. 7552, Official Gazette 09.07.2025/32951; Climate Change Presidency Communiqué 2026/1 · resmigazete.gov.tr

C-31 Proposal to extend CBAM to some 180 steel- and aluminium-intensive downstream products (2028)

Risk | Draft / proposal | Affects your company | Severity **5/5** · probability **60%** · priority score **3.0**

On 17 December 2025 the European Commission proposed extending CBAM to around 180 steel- and aluminium-intensive downstream products such as machinery and household appliances, with a proposed start date of 1 January 2028. The Council adopted its general approach on 12 June 2026 and the European Parliament its negotiating mandate on 15 September 2026; the proposal has not yet become law.

What it means for your company: If the proposal becomes law, CBAM will also cover aluminium-intensive downstream products from 2028; if you sell processed products to the EU, the scope may widen.
Preparation: Compare the customs tariff codes of the products you sell to the EU with the proposal list.

Who it affects: Manufacturers exporting machinery, equipment, household appliances, automotive parts and metal products containing steel or aluminium to the EU.
Why it was selected: EU export share of sales > 0% AND line of business: Iron, steel and metals, Aluminium, Automotive and components, Electrical, electronics and machinery
17 December 2025 · European Commission press release IP/25/3088 · ec.europa.eu

C-33 EU Omnibus I: CSRD narrowed, limits on data requests to SME suppliers

Risk and opportunity | In force | Affects your company | Severity **3/5** · probability **100%** · priority score **3.0**

Directive (EU) 2026/470 was published on 26 February 2026; CSRD scope narrowed to companies with more than 1,000 employees and turnover above €450 million. Companies in scope may not request more information from suppliers with fewer than 1,000 employees than the voluntary SME standard (VSME) provides for. CSDDD thresholds rose to 5,000 employees and €1.5 billion in turnover, with application postponed to 26 July 2029.

What it means for your company: The narrowing of the CSRD limits the sustainability data your large EU customers may request from you to the voluntary SME standard; this sets a clear target for the report you are preparing.
Preparation: Structure your sustainability report under the headings of the VSME standard.

Who it affects: Turkish suppliers providing products or services to large customers in the EU.
Why it was selected: EU export share of sales > 0%
26 February 2026 · Directive (EU) 2026/470; European Parliament Legislative Observatory · eur-lex.europa.eu

C-34 EU Packaging Regulation (PPWR) applies since 12 August 2026

Risk | In force | Affects your company | Severity **3/5** · probability **100%** · priority score **3.0**

Regulation (EU) 2025/40 on Packaging and Packaging Waste has applied since 12 August 2026. The combined content of lead, cadmium, mercury and hexavalent chromium in packaging may not exceed 100 mg/kg, PFAS limits apply to food-contact packaging, and packaging placed on the EU market requires a declaration of conformity and technical documentation. Recycled-content requirements of 10–35% for plastic packaging start in 2030.

What it means for your company: Because you ship your products to the EU in packaging, you need declarations of conformity on heavy-metal limits and technical documentation from your packaging suppliers.
Preparation: Ask your packaging suppliers for PPWR declarations of conformity.

Who it affects: Manufacturers exporting packaged products to the EU, and packaging producers selling to customers in the EU.
Why it was selected: EU export share of sales > 0% AND sells packaged products OR EU export share of sales > 0% AND line of business: Plastics and packaging
12 August 2026 · Regulation (EU) 2025/40, EUR-Lex · eur-lex.europa.eu

C-28 Türkiye ETS Regulation in force: pilot in 2026–2027, pricing from 2027

Risk | In force | Possible — information missing | Severity **4/5** · probability **60%** · priority score **2.4**

The Türkiye Emissions Trading System Regulation was published in Official Gazette No. 33353 of 27 August 2026. The pilot period covers 2026 and 2027 emissions; installations in electricity generation, cement, iron and steel, aluminium and fertiliser with annual emissions above 50,000 tCO_2e report in 2026, the price mechanism starts in 2027 and the free allocation rate is 100%. The deadline for the first Monitoring Methodology Plan was 27 October 2026.

What it means for your company: Aluminium is a pilot ETS sector; if your installation's annual emissions exceed 50,000 tCO_2e, you must report in 2026 and the first Monitoring Methodology Plan deadline of 27 October 2026 has already passed.
Preparation: Have the installation's annual emissions calculated urgently; if it exceeds the threshold, contact the Climate Change Presidency.

Who it affects: Installations in the five pilot sectors with annual emissions above 50,000 tCO_2e; other installations in Annex-1 activities have monitoring and reporting obligations.
To confirm: information on an installation emits over 50,000 tCO_2e a year.
27 August 2026 · Official Gazette 33353; Climate Change Presidency announcement KPK/2026/1 · iklim.gov.tr

10 Action plan

PRIORITY	ACTION	BASIS	SUCCESS MEASURE	TIMING
High	**Start installation-level product emissions calculation**	C-30 C-31	Emissions data per product can be supplied to EU customers	0–3 months
High	**Confirm whether the installation falls within the ETS**	C-28 C-29	Scope decision made and, if required, monitoring plan submitted	0–3 months
High	**Prepare the 2027 staff budget under two scenarios**	L-26 E-5	Two budgets ready for the premium discount and the minimum wage	0–3 months
High	**Track energy cost per order and size the solar plant**	E-6 C-35	Monthly energy cost per tonne report	3–6 months
Medium	**Set up accounts tracking manufacturing income separately**	E-4	Separate income accounts live at the start of 2027	0–3 months
Medium	**Share the loan renewal schedule with banks a quarter ahead**	E-2 E-3	Limits approved 90 days before each renewal date	0–3 months
Medium	**Complete the sustainability report under the VSME headings**	C-33 C-34	Report ready to send to EU customers	3–6 months
Low	**Appoint a cyber incident lead and set the procedure**	T-16	Written incident response procedure	6–12 months

The weight of the plan lies in carbon data for the EU market and the 2027 cost budget. If the first three actions are completed within the next three months, the CBAM declaration and the cost changes at the turn of the year will no longer come as a surprise.

> **To sharpen the report:** if the following information is provided, "possible" items will be confirmed or drop out of the list: an installation emits over 50,000 tCO_2e a year (1 item).

To go deeper

- **Company Financial Analysis** — To see, against sector benchmarks, how external risks show up in your balance sheet, cash and debt structure.

11 Sources, dates and method

Sources of the developments affecting your company

CODE	DEVELOPMENT	SOURCE	DATE	LAST CHECKED
P-7	EU–Türkiye Customs Union update: no negotiating mandate, but technical progress	Ministry of Trade – 3rd Türkiye–EU High Level Trade Dialogue, Joint Press Statement ticaret.gov.tr	13 October 2026	10 Nov 2026
P-8	EU Industrial Accelerator Act proposal: 'EU origin' requirement in public procurement	European Commission COM(2026) 100 final single-market-economy.ec.europa.eu	4 March 2026	10 Nov 2026
E-1	Medium-Term Programme 2027–2029: 4.2% growth and 21% inflation targeted for 2027	Presidency of Strategy and Budget (SBB), Medium-Term Programme 2027–2029 press release (06.09.2026); Presidential Decision No. 11752 sbb.gov.tr	6 September 2026	10 Nov 2026
E-2	CBRT holds the policy rate at 37%; tight monetary policy continues	CBRT (TCMB) Press Release 2026-38 tcmb.gov.tr	10 September 2026	10 Nov 2026
E-3	Commercial loan growth caps: 5% over 8 weeks for SMEs, 2% for others	CBRT (TCMB) Press Releases 2026-43 (01.10.2026) and 2026-21 (23.05.2026) tcmb.gov.tr	1 October 2026	10 Nov 2026
E-4	Corporate tax on manufacturing income cut to 12.5% from 2027	Law No. 7582, Official Gazette 04.06.2026/33270; Corporate Tax General Communiqué Serial No. 26 resmigazete.gov.tr	4 June 2026	10 Nov 2026
E-5	2027 minimum wage to be set in December 2026	Ministry of Labour and Social Security (ÇSGB) announcement (23.12.2025); Official Gazette 26.12.2025 csgb.gov.tr	December 2026	10 Nov 2026
E-6	April 2026 energy price rises: 18.61% for industrial gas, 5.8% for medium-voltage industrial electricity	Energy Market Regulatory Authority (EPDK) statement (03.04.2026); CBRT (TCMB) Press Release 2026-38 epdk.gov.tr	4 April 2026	10 Nov 2026

CODE	DEVELOPMENT	SOURCE	DATE	LAST CHECKED
S-9	Fertility fell to 1.42 in 2025; over-65s now 11.1% of the population	TurkStat (TÜİK) – World Population Day 2026; Birth Statistics 2025 tuik.gov.tr	21 May 2026	10 Nov 2026
S-10	August 2026: unemployment 7.8%, youth unemployment 13.0%, labour underutilisation 31.0%	TurkStat (TÜİK) Labour Force Statistics, August 2026 (SBB summary) tuik.gov.tr	30 September 2026	10 Nov 2026
S-11	Medium-Term Programme 2027–2029: 2.1 million additional jobs and flexible working legislation	Presidency of Strategy and Budget (SBB) – Medium-Term Programme (2027–2029) presentation sbb.gov.tr	6 September 2026	10 Nov 2026
S-12	Work permits: 1 additional foreign worker per 5 Turkish employees in manufacturing (until 31 Dec 2027)	Ministry of Labour and Social Security, Directorate General of International Labour Force – Work Permit Evaluation Criteria csgb.gov.tr	3 August 2026	10 Nov 2026
T-16	Cyber Security Law: 15 critical infrastructure sectors, including manufacturing, designated	Law No. 7545 (Official Gazette 19.03.2025/32846); Cyber Security Board statement 05.05.2026 resmigazete.gov.tr	5 May 2026	10 Nov 2026
T-17	5G commercial service launched in all 81 provinces on 1 April 2026	Ministry of Transport and Infrastructure ('5G subscribers exceed 29 million', 10.04.2026) uab.gov.tr	1 April 2026	10 Nov 2026
T-19	KOSGEB AI Loan and SME Digital Transformation support	KOSGEB announcement (09.07.2026); SME Digital Transformation Support Programme Directive kosgeb.gov.tr	9 July 2026	10 Nov 2026
L-22	Tax Procedure Law: no inflation adjustment in 2025, 2026 and 2027	Law No. 7571 (Tax Procedure Law provisional art. 37), Official Gazette 25.12.2025/33118 resmigazete.gov.tr	25 December 2025	10 Nov 2026
L-23	Personal Data Protection Board principle decision: limits on employer monitoring of corporate email	Personal Data Protection Board (KVKK) Principle Decision 2026/2035, Official Gazette 08.10.2026/33394 resmigazete.gov.tr	8 October 2026	10 Nov 2026

CODE	DEVELOPMENT	SOURCE	DATE	LAST CHECKED
L-25	Law No. 7578: maternity leave extended to 24 weeks, paternity leave to 10 days	Law No. 7578, Official Gazette 01.05.2026/33240 resmigazete.gov.tr	1 May 2026	10 Nov 2026
L-26	Social security premium discount: 5 points in manufacturing ends 31 Dec 2026, 2 points elsewhere	Law No. 7566 (Law No. 5510 provisional art. 108), Official Gazette 19.12.2025/33112; SGK Circular 2026/1 resmigazete.gov.tr	31 December 2026	10 Nov 2026
C-28	Türkiye ETS Regulation in force: pilot in 2026–2027, pricing from 2027	Official Gazette 33353; Climate Change Presidency announcement KPK/2026/1 iklim.gov.tr	27 August 2026	10 Nov 2026
C-29	Climate Law (No. 7552): emission permit deadline and 2026 penalty amounts	Law No. 7552, Official Gazette 09.07.2025/32951; Climate Change Presidency Communiqué 2026/1 resmigazete.gov.tr	9 July 2025	10 Nov 2026
C-30	EU CBAM definitive period: first declaration by 30 September 2027, certificate sales from 1 February 2027	European Commission (DG TAXUD); Regulation (EU) 2025/2083 taxation-customs.ec.europa.eu	1 January 2026	10 Nov 2026
C-31	Proposal to extend CBAM to some 180 steel- and aluminium-intensive downstream products (2028)	European Commission press release IP/25/3088 ec.europa.eu	17 December 2025	10 Nov 2026
C-33	EU Omnibus I: CSRD narrowed, limits on data requests to SME suppliers	Directive (EU) 2026/470; European Parliament Legislative Observatory eur-lex.europa.eu	26 February 2026	10 Nov 2026
C-34	EU Packaging Regulation (PPWR) applies since 12 August 2026	Regulation (EU) 2025/40, EUR-Lex eur-lex.europa.eu	12 August 2026	10 Nov 2026
C-35	Unlicensed solar: hourly netting and generation cap (Official Gazette 2 April 2026)	Official Gazette 33212 (EPDK regulation amendment) resmigazete.gov.tr	2 April 2026	10 Nov 2026

Items the consultant marked as "does not apply to the company"

- L-27 Public Procurement Law Additional Article 13: domestic preference may be opened to the EU on a reciprocity basis

Method

- The developments come from the PillarRise Türkiye Agenda Bank: each item is approved by a PillarRise administrator with its official source, date and "who it affects" rule. This report was prepared with **agenda set v1** (published 12 Nov 2026, 35 items); the report does not change if the set changes later.
- Whether an item affects your company is decided by a rule applied to the company profile. If the required information is missing, the item is treated as "possible" and its probability is multiplied by 0.6.
- Priority score = severity × probability. Probability comes from the status of the item: in force 100%, entering into force 90%, draft 60%, on the agenda 30%.
- The commentary rests only on the listed items; developments outside the list are not written into the report. Item texts are English renderings of the Turkish originals; the official Turkish text prevails.

> **This report is a scan of the external environment; it is not legal, tax or investment advice.** Legislation may change; before acting, check the current version of the relevant legislation and seek your adviser's opinion. Source links were checked on the report date.

PillarRise PESTLE engine PE-1.0-EN · agenda copy 15 Nov 2026 19:51 · macro scenario set v1

12 Appendix: Information provided

Answers given by the consultant or the company. Questions left blank were treated as "unknown".

Application details

Sector	Manufacturing
Does it manufacture?	Yes
Is it a family company?	Yes
Employee size	51-250
Annual turnover size	over TRY 500 million

Company and market

What is your company's main line of business? (Most agenda items are selected by line of business.)	Aluminium
Your company's legal form	Joint stock company (A.Ş.)
Total number of employees (on payroll). If left blank, the range from your application is used.	185
Net sales in the last full year (TRY). If left blank, the turnover range from your application is used.	1450000000
Total assets on the balance sheet (TRY, last year-end). Used for the sustainability reporting threshold.	1100000000
Paid-in capital (TRY). Used for the minimum capital rule.	60000000
Share of exports in total sales (%). Enter 0 if you do not export.	45
Share of exports to European Union countries in total sales (%). Enter 0 if none.	30
Share of imported raw materials, intermediate goods and equipment in your purchases (%)	55
Share of sales to public bodies (including tenders) in total sales (%)	5
Share of online sales (your own website and marketplaces) in total sales (%)	0

Operations and compliance

Roughly what share of your total costs is energy (electricity, natural gas, fuel)?	More than 10%

Do annual greenhouse gas emissions at any of your installations exceed 50,000 tonnes CO_2e? (Heavy industry such as cement, iron and steel, energy)	Don't know
Do you prepare a sustainability or carbon footprint report?	In preparation
Your level of personal data processing	Low — employee and supplier data only
Level of digitalisation of your business processes	Medium — we use accounting or ERP software
Do you use or develop artificial intelligence in your products or processes?	No
Do you sell your products in packaging?	Yes
Does your production depend on water? (Washing, cooling, water as a raw material)	Yes
Is your main facility in a high earthquake-risk area?	Yes
Do you use working capital or investment loans?	Yes
Roughly what share of your employees earn the minimum wage or close to it?	30% or more
In the last three years, have you used any government incentive or support (KOSGEB, investment incentive certificate, R&D, export support)?	Yes

Consultant input (optional)

Enter, separated by commas, the codes of agenda items that do NOT apply to the company (e.g. C-31, L-20).	L-27
Consultant observation 1 — heading	Economic
Consultant observation 1 — an external development or risk specific to the company (up to 400 characters; shown in the report as a "Consultant observation")	The main EU customer has asked for a carbon footprint declaration per product in its 2027 contract; if it cannot be provided, order share may shift to a competing supplier.
Consultant observation 2 — heading	—
Consultant observation 2	—
Consultant observation 3 — heading	—
Consultant observation 3	—