



CERTECH GLOBAL CERTIFICATION CODE OF ETHICS



CERTECH GLOBAL CERTIFICATION CODE OF CONDUCT

PROGRAMIN AMACI

The purpose of this Business Ethics and Compliance Program ("Program") is to improve the social or professional status of CERTECH GLOBAL CERTIFICATION in order to be sure of the integrity of the services it provides and its ethical behavior during this period, as it operates in accordance with professional ethics standards within the framework of the entire organization, including its dealers, joint ventures or other parties that use the name CERTECH GLOBAL CERTIFICATION with its consent. – All the above-mentioned parties are hereinafter referred to as "CERTECH GLOBAL CERTIFICATION".

I. CERTECH GLOBAL CERTIFICATION BUSINESS ETHICS AND COMPLIANCE PRINCIPLES

1. Integrity

CERTECH GLOBAL CERTIFICATION is professional in all its activities, will act independently and impartially.

CERTECH GLOBAL CERTIFICATION will conduct business with integrity and will not tolerate any deviation from its approved methods and procedures. Wherever approved test methods take precautions for deviations in results, CERTECH GLOBAL CERTIFICATION will ensure that such deviations do not cause the current test results to change.

CERTECH GLOBAL CERTIFICATION will report data, test results and other material facts with honesty and good faith and will not improperly alter them. Will only report current findings, professional ideas or determined results and document them by presenting them correctly.

2. Conflicts of interest

CERTECH GLOBAL CERTIFICATION will avoid having a conflict of interest with any relevant organization in which it has a financial or commercial interest, or with any organization that it needs to serve.

CERTECH GLOBAL CERTIFICATION will avoid conflicts of interest between its own companies and/or branches that are connected to each other by different activities but serve either the same customer or each other.

CERTECH GLOBAL CERTIFICATION will make sure that its employees avoid conflict of interest with the activities of CERTECH GLOBAL CERTIFICATION.

3. Privacy

CERTECH GLOBAL CERTIFICATION will treat the information received during the provision of its services as a trade secret and such information will not be published, accessible to third parties or open to the general use of the public.

4. By bribery Struggle

CERTECH GLOBAL CERTIFICATION will prohibit the offer or acceptance of any form of a contractual payment, including bribes, regardless of the share share.

CERTECH GLOBAL CERTIFICATION will prohibit the use of any means or intermediary channels to gain unfair advantage from customers, agents, contractors, suppliers, or employees of any party or government officials.

5. Fair Marketing

CERTECH GLOBAL CERTIFICATION will refer to its competitors or their services or make comparisons and only make its own presentation and marketing, but all of the information presented during these comparisons and references will be accurate and will not provide misleading, deceptive or likely misleading information in any way.



CERTECH GLOBAL CERTIFICATION CODE OF CONDUCT

II. BASE POLICIES

1. INTEGRITY OF INFORMATION AND DOCUMENTS PROVIDED

1.1 Integrity of Our Services

As CERTECH GLOBAL CERTIFICATION, we must avoid situations that will disrupt our professionalism, independence or impartiality. We must adopt the principle of openness and transparency when examining and addressing such situations. While doing our job honestly, we will also continue to do it in a professional, independent and impartial manner, without being under any external influence, without compromising any deviation in the approved methods and procedures of CERTECH GLOBAL CERTIFICATION or in the reporting of current results and findings. We should not succumb to any pressure or influence to change the findings or results.

The information and test results obtained should be reported within the framework of the rules of honesty. Our reports, test results and certificates must represent actual findings, professional opinions or conclusions determined. Throughout our processes and controls, we will ensure the integrity of our services.

1.2 Integrity of Financial and Accounting Documents

All financial and accounting information must be duly, accurately and timely recorded in our accounts and must not allow for an incorrect, incomplete or erroneous application. All inputs must be evaluated appropriately and with evidence and must be done with integrity. All documents should be kept in a period that will be in accordance with the periods specified in the legislation.

1.3 Internal Control of Financial and Accounting Information

The reason for internal control; to ensure the quality and reliability of the financial and accounting information provided. Each business unit or department manager of CERTECH GLOBAL CERTIFICATION is responsible for ensuring that the internal audit is carried out in accordance with the determined procedures of CERTECH GLOBAL CERTIFICATION.

Consultants; It has to make sure that the data recorded in the reporting system at the monthly, 3-month and year-end closing are in harmony with each other and are in line with the published information.

1.4 Integrity of Information and Audit Reports Provided

All employees must ensure that the information and documents (including electronic copies) they share with employees within the company and/or with customers outside the company contain reliable, true and complete information. Each CERTECH GLOBAL CERTIFICATION employee, regardless of their level, is personally responsible for the reports they make, the records they keep, the accuracy and completeness of the information they provide in the test results and documents. At the same time, these documents provided; includes documents related to human resources, financial, legal, tax documents or documents to be submitted to the state or a regulatory board.



CERTECH GLOBAL CERTIFICATION CODE OF CONDUCT

2. CONFLICT OF INTEREST

Conflict of interest is a situation that occurs when the personal interests of individuals or families with whom we have an individual or commercial relationship differ from the interests of CERTECH GLOBAL CERTIFICATION. Even if you think you do not affect your judgment and judgments, you should avoid such situations as they may affect them. In these cases, it is vital that you make independent decisions and report any potential trends that may cause conflicts of interest immediately. Situations that may create a conflict of interest were evaluated in advance and a risk analysis was made on the subject.

In risk analysis; There are control measures such as continuous control, making necessary written commitments and outright banning.

The topics that are kept under control with risk analysis are listed below;

- Lead Auditor Trainings
- Representatives
- Consultant Organizations
- Full-Time Audit Team
- Outsourced Audit Team
- Full-Time Staff
- Certification Committee
- Certification Body Senior Management
- Committee for Ensuring Impartiality
- Complaints and Appeals Committee
- Regional Directors
- Calibration Services
- Experimental Laboratory Services
- Supplier Audit Services
- Compliance with Privacy Rules

Sub-evaluations were made under these headings;

- Threats arising from their own interests: Threats from a person or organization acting in their own interests. The concern about certification as a threat to impartiality is a financial interest of its own.

- Threats of self-evaluation: Threats arising from the evaluation of the work done by the person or organization themselves. A certification body's audit of the management system of its customer, to which it provides management system consultancy services, is an example of a threat arising from self-evaluation.

- Threats of intimacy (or overconfidence): Instead of looking for the examination evidence of the person or organization, it is very important to ask another person.

threats arising from trusting or being too close.

- Threats of intimidation: Threats arising from the person or organization's perception that they are being forced to do so openly or covertly; such as the threat of relocation or reporting to the competent authority.

3. PRIVACY AND PROTECTION OF CUSTOMER INFORMATION

All information obtained during the stages we provide services must be considered confidential and kept very confidential. The information obtained can only be shared with third parties by obtaining the consent of the customer when necessary. The confidentiality agreements signed by CERTECH GLOBAL CERTIFICATION with its employees contain confidentiality clauses with serious sanctions.

All CERTECH GLOBAL CERTIFICATION employees are personally responsible for protecting the information they have and ensuring that it is kept confidential. On the other hand, there are confidentiality commitments in the contracts made with CERTECH GLOBAL CERTIFICATION, its subcontractors and suppliers.

Employees' obligations regarding this confidentiality continue even if they leave their jobs (defined periods vary according to standards). Anyone should be assured that the protection of such confidential information is achieved by implementing adequate security measures locally, limiting access to confidential information to authorized persons only, storing documents in certain secured areas and destroying them securely.

The servers and computers where the information is stored are also protected against external infiltrations with special firewalls. In case of any problem with information privacy; Senior management and information technologies officer will be informed at the same time so that possible sources of problems can be eliminated before they turn into a real problem.

3.1 Intellectual Property Rights

Technical, commercial and financial information, software methodologies, trade secrets, databases, inventions and confidentiality agreements, the technical knowledge of which has been gained or developed by CERTECH GLOBAL CERTIFICATION are considered as top secret and must be kept in this way. The use of such information should be limited for professional purposes and should only be available to designated and appointed personnel. Instruction governing the use of the CERTECH GLOBAL CERTIFICATION logo and brand; It was shared with customers on the website and with employees through the quality module software.

3.2 Inside Information

Regarding the new and existing projects of CERTECH GLOBAL CERTIFICATION, information leakage to other parties by CERTECH GLOBAL CERTIFICATION employees prevents the leakage of information obtained from the inside by placing control mechanisms where necessary. In CERTECH GLOBAL CERTIFICATION, internal information; It contains all information that has not been disclosed to the public. In CERTECH GLOBAL CERTIFICATION, employees can have internal information as long as their authorizations allow, and this information will remain as internal information and maintain its confidentiality as long as it is not offered to the public. In order to avoid such a risk and not to leak internal information to the outside, certain precautions should be taken each time, so the use of devices that will allow data transfer from employees' own computers to the outside is restricted. The use of this information for personal purposes or the disclosure of this information to people who do not have the right to receive this information may violate the rules and security laws of CERTECH GLOBAL CERTIFICATION.

4. ANTI-BRIBERY RULES

As CERTECH GLOBAL CERTIFICATION, we are closed to all formats where bribes can be taken. We apply all local and international anti-bribery laws in all services or provisions we perform. As a requirement of our internal procedures;

- We track certain special activities such as sponsorship, charitable activities and political contribution/charity.
- We regulate the processing of receiving or offering gifts, accommodation or expenses and keep such situations under constant control.
- We keep proper records and notes to ensure that the documentation of financial and accounting transactions is done accurately and fairly.
- Situations that may cause conflicts of interest, such as gifts and commissions, are prohibited.
- Entire I. CERTECH GLOBAL CERTIFICATION employees are prohibited from directly or indirectly offering or accepting any form of bribery (money, gifts, other benefits) while performing their duties and it is guaranteed by the contracts made.
- CERTECH GLOBAL CERTIFICATION and all its employees are obliged to comply with all regulatory requirements regarding bribery and corruption in all countries and regions where it serves.

5. SITUATIONS RELATED TO OUR BUSINESS PARTNERS

As CERTECH GLOBAL CERTIFICATION, through its anti-bribery and anti-corruption policies and procedures:

- We want our business partners to operate in strict compliance with national and international anti-bribery and anti-corruption laws and regulations, and we want to ensure that they are not channeled into improper payments between intermediaries, joint venture shareholders, subcontractors, agents or suppliers.
- We continue our purchasing activities in a fair and open manner.
- We monitor whether the selection and behavior of our business partners, intermediaries, subcontractors, branches and main suppliers are ethical.

6. FAIR COMPETITION

CERTECH GLOBAL CERTIFICATION undertakes to compete fairly in compliance with antitrust and all other applicable laws. All CERTECH GLOBAL CERTIFICATION employees must act in strict compliance with all applicable and antitrust laws. If there is a suspicion of illegal behavior by companies and their management, the employee should seek advice from the administrative affairs department. While creating commercial documents, we should adopt the principles of transparency and emphasize the strengths of CERTECH GLOBAL CERTIFICATION instead of emphasizing the areas where our competitors are weak or inadequate. We will present CERTECH GLOBAL CERTIFICATION with our fair and reasonable attitude and make sure that the information provided is accurate and understandable. During the meeting with the customers, we have to avoid words that will degenerate our competitors consciously, that can be considered insults and slander,

and we cannot make commitments that we can do about any service that we cannot offer, or we cannot claim that CERTECH GLOBAL CERTIFICATION is accredited in this activity before checking/making sure of the requested service.

7. WITH MEDIA AND INVESTORS COMMUNICATION

We have developed active communication ways to strengthen the image of CERTECH GLOBAL CERTIFICATION to customers, analysts, investors and the public. All media activities are under the control of the general coordinator. All statements and statements about the media, or questions received from the media, are given by the general coordinator.

III. PROFESSIONAL ETHICS RULES IMPLEMENTATION

1. FOUNDING PRINCIPLES AND RULES

1.1 APPLICATION

CERTECH GLOBAL CERTIFICATION will implement a program, based on this program, it will make CERTECH GLOBAL CERTIFICATION authorizations and rules more effective and powerful in applicable areas throughout the organization.

CERTECH GLOBAL CERTIFICATION will implement this program integrated with the requirements of the Quality Management System and/or internal audit system – both the quality management system and the internal audit are performed by independent external auditors.

1.2 CERTECH GLOBAL CERTIFICATION BUSINESS ETHICS, COMPLIANCE RULES AND PRINCIPLES

1.2.1 CERTECH GLOBAL CERTIFICATION management confirms its commitment to the implementation of this program by publishing its own principles and rules:

1.3 HUMAN BEING RESOURCES

1.3.1 Recruitment

Before the job offer, prospective employees of CERTECH GLOBAL CERTIFICATION will be informed about the CERTECH GLOBAL CERTIFICATION ETHICS and Compliance Program Rules.

1.3.2 Employee Commitment

CERTECH GLOBAL CERTIFICATION will make sure that:

(a) Each employee will be provided with a copy of the CERTECH GLOBAL CERTIFICATION compliance rules and a signed statement that this copy has been received, read and understood is requested. This record will be kept in the employee's file.

(b) A signed statement from the senior managers stating that they are informed up-to-date every year and that they follow this program will be requested:

(c) Where the CERTECH GLOBAL CERTIFICATION instruction allows the fulfillment of these rules in other parties

of the organization, the managers responsible for the other parts will also be obliged to sign the annual declarations regarding the parts for which they are responsible.

CERTECH GLOBAL CERTIFICATION rules will clearly state that the employee will not be subject to any rank reduction or penalty in case of any contrary consequences, even if this results in job loss that may arise due to the strict implementation of this program.

1.3.3 Employee Training

All employees of CERTECH GLOBAL CERTIFICATION, including managers, will be given a copy of the Code of Ethics. Records of course completion will be kept in each employee's own file. Each employee must attend the compliance code training.

1.3.4 Improving the code

CERTECH GLOBAL CERTIFICATION employees; they will have the opportunity to make recommendations on the development of the program during performance evaluations, staff training sessions or review meetings, or directly to the chair of the Compliance Committee.

1.3.5 Employee performance evaluation

CERTECH GLOBAL CERTIFICATION will make sure that each of its employees is aware of and understands the CERTECH GLOBAL CERTIFICATION Compliance Program during employee performance evaluations.

1.4 EMPLOYEE "HOTLINE"

The chairman of the board of directors or the General Coordinator can be contacted.

1.5 EXTERNAL COMMUNICATIONS

CERTECH GLOBAL CERTIFICATION will ensure that effective external communication is carried out by the following parties:

- 1.5.1** Informing the public of the CERTECH GLOBAL CERTIFICATION rules and, if applicable, the relevant information by displaying them on their website and in their annual financial statements.
- 1.5.2** To our main e-mail address that we have published on the internet, the relevant parties; Providing opportunities and tools to send questions, complaints or feedback.

1.6 VIOLATIONS REPORTING

- 1.6.1** CERTECH GLOBAL CERTIFICATION employees are encouraged to report any violation or suspected violation to the CERTECH GLOBAL CERTIFICATION Compliance Committee Chairman or appointed representative(s) with details.

If the reporting employee did not act with ulterior motives or malicious intent, they will be protected against all kinds of retaliation. If requested, the name of the employee will be kept confidential and protected to the point where it is logically feasible.

- 1.6.2** CERTECH GLOBAL CERTIFICATION employees will be required to report any improper payment or other benefit of their knowledge as described in clause 1.7.1.

1.7 MEMBER'S REVIEWS AND SANCTIONS

- 1.7.1** The Chairman of the CERTECH GLOBAL CERTIFICATION Compliance Committee or its designated representative(s) will initiate an investigation of any violation reported to them or for which they have information.
- 1.7.2** CERTECH GLOBAL CERTIFICATION will provide a documented procedure for conducting investigations and sanctions, which will be included in the requirements for:
- (a) Providing records of all reported violations and their actions taken respectively.
 - (b) The alleged perpetrator of this violation has the right to hear about it.
 - (c) CERTECH GLOBAL CERTIFICATION management or the Compliance Committee will decide on the appropriate corrective actions and disciplinary action measures to be taken in case of any violation. These measures will include reprimands, demotions, suspensions or dismissals.
 - (d) The Chairman of the Compliance Committee receives the progress reports they receive from their appointed representative and/or the relevant managements; and prepares periodic summary reports to the relevant Compliance Committee on reviews, violations that occurred, implementation of corrective actions and disciplinary actions.

1.8 EFFECTIVENESS OF PROGRAM IMPLEMENTATION

1.8.1 Management declaration

CERTECH GLOBAL CERTIFICATION will be requested to be prepared and signed at least 1 time per year on an annual basis, based on the draft in Annex A of the Declaration of Compliance, from other managers (referred to in Article 1.4.2. (b) above), wherever applicable for senior managers and other parts of the organization. These Compliance Declarations will be obtained for all applicable locations and/or activities by the Chair of the Compliance Committee, who will submit an annual summary report to the CERTECH GLOBAL CERTIFICATION Compliance Committee.

1.8.2 Inside Controls

CERTECH GLOBAL CERTIFICATION states that the CERTECH GLOBAL CERTIFICATION compliance rules are implemented within their organization and in accordance with Article 1.9.1 of the management declaration.

(a) is in line with the principles and rules and

(b) will require its internal auditors appointed as part of the internal audit plan to verify that it accurately reflects the current situation for the locations selected for site audits. Such site audits will review processes on-site, including tests based on the sampling method, to ensure that the program is being implemented and fulfilled effectively. The guideline checklist for Internal Compliance Audits should be used as a guide or as an appropriate reference.

Compliance findings from such audits will be reported to the chair of the compliance committee, who will submit a summary report to the CERTECH GLOBAL CERTIFICATION Compliance committee. Compliance Officers and/or Compliance committees will carry out follow-up activities wherever applicable.

1.8.3 External

Audit

1.8.4 1.9.3.1 Frequency

The effective implementation of the program will be examined at least once a year by the independent external audit firm appointed by the member. The scope of the necessary examination is given in detail.

1.9.3.2 Independent external audit firm

The Member's independent external audit firm has been appointed to carry out these examinations:-

- (a) (i) the firm will either be a firm engaged to audit the Member's (consolidated) financial statements or another external audit firm engaged to audit the Member's program, in either case, (ii) a member appointed by the board of directors or an appropriately qualified, accredited national professional accounting body or board of directors to perform the verification of the Member's program, and
- (b) The external auditor will be 100% independent of the CERTECH GLOBAL CERTIFICATION body and will not have business partnerships with institutions such as ITS, BIVAC, SGS, etc.

1.9.3.3 Use of complementary external audit firms

1.9.3.4

(a) Pursuant to Article 9.3.2 (b), if the Member has activities in countries where the international audit firm does not have an office, it is necessary to use different external audit firms (which will be firms that comply with the requirements of Article 9.3.2 (a)) or correspondent audit firms that do not apply proper approaches and methods. The Member and its international external audit firm will be required to report to the Managing Director on the arrangements made to ensure that adequate review has been carried out to ensure that the implementation of the programme has been successfully carried out at all locations.

In such cases, the Member's international external audit firm will act as the coordinator of the other external audit firms and prepare a combined Insurance Report.

(b) The Member's appointed external audit firm will benefit from the reports and services of independent management system certification or accreditation bodies that audit the member's management system based on international standards, depending on the agreement between the member and the member. In addition, it will not use such certification and accreditation bodies or their reports to verify the financial and related aspects included in certain anti-bribery requirements without the prior approval of the board of directors.

1.9.3.5 Scope of the review

In order to demonstrate that the Member is in compliance with the Compliance Code, the member will require an external audit firm to:-

- (a) Carry out at least the following insurance review procedures based on the Compliance Code
 - (i) To verify that the Member's current Compliance Principles and Rules are the same as those communicated and approved by them.
 - (ii) Verify that the member has created a program in connection with the Code requirements.
 - (iii) Observe the existence of internal management systems, processes, and controls in relation to (a) Compliance Committee records and (c) compliance trainings for alleged violations
 - (iv) Review of the following consolidated management statements:-
 - Political Contributions
 - Charitable contributions and Sponsorships
 - Intermediaries' service fees
 - Extraordinary expenses relating to gifts, lodgings and expenses and verification of their declarations :-
 - Compatibility with accounting records and support documents
 - Approval by the Compliance Committee wherever applicable.
 - (v) Ensuring that all governance declarations are received and testing the follow-up system used to ensure that all matters of concern or reports are sent to and under the direction of the Compliance committee chair or, where applicable, its designated representative(s).
 - (vi) Other areas and audit procedures deemed appropriate by the external audit firm and agreed with the Member.
- (b) Pursuant to Article 10.3.5 (a), to carry out the Insurance Observation Procedures with audit sampling regarding both the Member's locations and the systems and documentation applied in these locations. Audit sampling will be carried out in agreement between the auditor and the Member, taking into account compliance with the risk assessment and the Member's Establishment and its characteristics.
- (c) To maximize the use of the services of the Member's Internal Audit Functions, and/or
- (d) Avoiding duplicate overtime expenditure of Internal Quality Auditors and minimizing additional expenses.

1.9.3.6 Reportable Conditions

Reportable conditions determined by the external audit firm during the performance of the Insurance Review Procedures will be reported in the Insurance Report, regardless of whether the Member initiates any corrective action.

The external audit firm will not need to include the detected minor nonconformities in the Insurance Report it has prepared. These nonconformities will be discussed separately with the Member's management to initiate corrective action within the time frame stipulated by the auditor.