

1.0 PURPOSE

The procedure aims to determine the application and responsibility principles of the Code of Ethics applied within the scope of USB Certification.

2.0 SCOPE

This procedure covers the defined ethical rules and the principles of practice as a result of their violation.

"Ethical Business Principles Procedure" and *"Anti-Fraud and Corruption Procedure"* are complementary procedures in force regarding ethical rules.

3.0 RESPONSIBILITIES

The Code of Ethics applies to all USB Certification employees, outsourced personnel and interns, and these individuals are responsible for meeting the ethical code requirements. The term USB Certification Personnel in this procedure includes all these individuals.

Human Resources and Compliance Department Management is responsible for following up the full execution of the rules within the scope of this procedure and in case of violation of these rules, investigating, questioning and reporting to the Ethics Committee.

The Ethics Committee is responsible for taking decisions in cases of notifications, notices or violations of the rules.

4.0 PROCEDURE

4.1 General Principals

4.1.1. Employee Protection Clause

The code should include a re-assurance that no employee will be sanctioned for complying with the code or for reporting infringements unless they are both inaccurate and malicious in intent.

4.1.2. Accuracy Findings

There should be a requirement to accurately report the findings of any investigation based on the evidence obtained.

Human Resources and Compliance Department Management performs monitoring and reporting through the *"Ethical Rules and Fraud Reporting Form"* and in accordance with the relevant article in the *"Ethical Working Principles Procedure"*.

4.1.3. Compliance with Legal and Required International Legislation

Compliance with all national and international rules and in-house regulations, especially legislation, is ensured without exception.

In relations with stakeholders, all laws, regulations and rules are followed without discrimination.

All financial transactions are recorded accurately and on time according to generally accepted accounting principles. It is ensured that all payments and transactions are supported by appropriate documents that clearly define and explain the nature and purpose.

It is ensured that all kinds of information presented to the public are understandable, correct, clear, timely and complete.

4.2 Maintaining Confidentiality

4.2.1 Ensuring Confidentiality Within the Company

All USB Certification personnel are obliged to comply with the details specified in the *"IT Usage, Backup, and Access Security Procedure"* and related legislation on information security.

Unauthorized / non-business use of personal and financial information of clients, suppliers, an employee is strictly prohibited (except for the disclosure of information and documents required by authorized people or institutions specified in the law and other legal regulations)

USB Certification personnel cannot share the information they have learned as a result of their work and the documents they have with unauthorized people and authorities inside and outside the company for whatever purpose or use them for speculative purposes. (directly or through a third party).

Projects, products, technical infrastructure, regulations, documents, etc. developed by employees due to their duties are known as the work property of USB Certification; and in no way these and similar studies can be taken out of the company.

4.2.2 Protection of Trade Secrets

All USB Certification personnel may not use trade secret information acquired in their duties with third parties or for their own benefit.

USB Certification evaluates all the information obtained from its affairs, practices, operations and personnel as "confidential information" and may share this information with the relevant accreditation body and program owners or, if requested, with Public Inspection staff and courts during the examination of complaints and objections.

During their duties, personnel take care in order to protect the benefit of the company and avoid any action and behavior that will provide them or their relatives with benefit. This issue is detailed in the *"Confidentiality and Service Commitment"*.

In the *"Clarification Text on the Protection of Personal Data"* published on the client contracts and web page, there is an expression regarding which information will be shared with whom under which conditions.

4.3 Media Relations

All USB Certification personnel must avoid any practice and behavior that would cause any speculation or negative evaluation, and/or would harm reputation or stability of USB Certification or the sector or that would create unfair competition. Other information related to the subject can be found in the *"Ethical Working Principles Procedure"*.

4.4 Conflict of Interest

All USB Certification personnel must avoid the activities that may create conflict of interest in the performance of their duties. Any transaction or relationship that may create any conflict of interest should be reported to the Human Resources and Compliance Department Management. Other information related to the subject can be found in the *"Ethical Working Principles Procedure"*.

4.5 4.5 Borrowing Ban

All USB Certification personnel, under no circumstances, must not take loans, gain benefits or get into a bond relation from clients or 3rd parties that are related to their duties before, during and after the execution of their duties.

USB Certification personnel must manage their private and financial affairs responsibly, must not undertake a debt burden that they cannot pay. Our personnel must show a balanced and coherent attitude both in their professional lives and in their personal financial affairs.

Debt and credit relations between personnel in a superior-subordinate relationship and between personnel and clients, suppliers and contractors are prohibited.

4.6 Anti-Bribery and Anti-Corruption

USB Certification is committed to preventing, eliminating the possibility of fraud, and maintaining integrity by developing a corporate culture of honesty and integrity, and in its audit services to clients.

USB Certification has established procedures and safeguards that allow it to take preventive action against suspected fraud or corruption by its personnel, consultants, or anyone who provides a service under the responsibility of USB Certification.

USB Certification has a zero-tolerance public anti-corruption approach applicable to all employees. It makes a commitment to conduct its business honestly and ethically.

USB Certification personnel cannot pay or receive bribes in any way.

Within the scope of combating bribery and corruption, all USB Certification personnel are responsible for complying with all provisions stated in the *"Anti-Fraud and Corruption Procedure"*.

4.7 Competition

USB Certification observes anti-trust rules in its relations with competitors in the industry.

4.8 Political Activities

USB Certification personnel should not be members of political entities using their company name while performing their duties. However, by using the company name in their personal memberships, they are obliged to avoid any activity that may harm the interests and image of the company and negatively affect the working hours.

No personnel may be involved in political resource management or campaign activities in the workplace or use the company for these activities.

4.9 Public Perception

No personnel can act in a way that harms the public trust of the USB Certification brand.

USB Certification personnel act on the principle of integrity in their relations with clients, shareholders and other companies representing USB Certification.

4.10 Giving Gifts and Donations

USB Certification personnel cannot give impressive gifts or donations to third parties with whom they have a business relationship.

In addition, no donations (in cash or any other form) can be made by USB Certification to political parties and political organizations to benefit the company.

All USB Certification personnel are responsible for acting in compliance with all provisions stated in the *"Anti-Fraud and Corruption Procedure"*.

4.11 Gift Acceptance

USB Certification personnel cannot accept impressive gifts from third parties with whom they have a business relationship which may affect their business judgment.

All USB Certification personnel are responsible for acting in compliance with all provisions stated in the *"Anti-Fraud and Corruption Procedure"*. Details regarding gift acceptance are seen in this procedure.

4.12 Representation and Hospitality

USB Certification personnel may not represent or entertain third parties with whom they have a business relationship in order to influence the business decision.

All personnel are responsible for acting in compliance with all provisions stated in the *"Anti-Fraud and Corruption Procedure"*. Details regarding representation and hospitality are seen in this procedure.

4.13 Acceptance of Events Sponsored by Parties or Undertaken

USB Certification personnel should not accept any offer such as entertainment, free education, seminars, accommodation, trips, meals, etc. which aims to influence their decision or way of doing business.

All USB Certification personnel are responsible for acting in compliance with all provisions stated in the *"Anti-Fraud and Corruption Procedure"*.

4.14 Accuracy of Records

Human Resources and Compliance Department Management and the relevant unit should be informed about the situation in case of any misleading, changing and / or detection of negligence within the general activities of the company.

Detailed information on the subject can be found in the *"Ethical Working Principles Procedure"*.

4.15 Use of Company Assets and Resources

All kinds of property, assets, equipment, vehicles, computers, computer programs, company e-mail accounts and similar resources owned by the company and provided to the employee to carry out daily work cannot be used by any employee for personal benefit or for the personal benefit of another person.

Detailed information on the subject can be accessed in the *"Ethical Working Principles Procedure"*.

4.16 Use of Artificial Intelligence and Digital Tools

USB Certification personnel are required to comply with company confidentiality, information security and ethical rules when using artificial intelligence (AI) and similar digital tools.

Confidential information, customer data, audit outputs or trade secret information belonging to USB Certification shall not be uploaded to, processed in, or otherwise shared through unauthorized AI platforms.

Personnel are responsible for managing the risks that may arise from the use of artificial intelligence.

4.17 Employment of Outside the Company

USB Certification personnel cannot, without the written approval of the Founder & CEO, engage in activities that require them to be directly or indirectly considered as merchants or tradesmen ("Commercial enterprise" or "Tradesman enterprise"). They cannot hold an Executive Committee membership or act as an auditor in companies outside USB Certification without the written approval of the Founder & CEO. They cannot work in any commercial activity of individuals or legal entities, whether paid or unpaid, without the written approval of the Founder & CEO.

Clause 4.17 of this Procedure does not apply to individuals providing outsourced services to USB Certification. However, such individuals are required to comply with all other provisions of this Procedure, to immediately notify USB Certification in writing of any situation that may give rise to a conflict of interest in relation to the services they provide, and to refrain from any activity or relationship that could compromise their impartiality and independence.

4.18 Equal Opportunities / Providing Equal Opportunities in Employment

USB Certification does not allow discrimination among its personnel. It ensures that all personnel's practices are carried out based on individual abilities and merits, regardless of race, religion, color, age, gender, national origin or ancestry, sexual orientation, physical disability, seniority or other factors determined and protected by law. These practices include, but are not limited to, recruitment, evaluation and election, performance management, training, placement, transfer, promotion, disciplinary action and termination of employment.

4.19 Application Rules and Scopes

4.19.1 Violation of the Ethical Rules and Working Principals and Its Results

Acting in an unethical manner or acting against the principle of honesty is within the scope of ethical review or disciplinary investigation. All USB Certification personnel must abide by these rules.

USB Certification personnel are obliged to carry out their responsibilities in accordance with the current written laws, regulations and legislation and general trends. They cannot engage in any illegal activity or inform anybody in this way while carrying out their responsibilities in the company or doing their daily business. Violation of laws, company principles or failure to cooperate in an investigation, etc. Violation of the ethical rules is within the scope of ethical review or disciplinary investigation.

4.19.2 Resolutions of Inconsistencies

Ethical issues are reviewed and resolved by the USB Certification Ethics Committee.

The Ethics Committee consists of the Founder&CEO, Finance Director and Human Resources and Compliance Department Manager (a staff member appointed from the unit in his absence) and the relevant department managers. The Committee evaluates violations by considering the ethical review reports or complaints / reports prepared by the Human Resources and Compliance Department Management.

Human Resources and Compliance Department Management should be contacted in cases where it is predicted that it may cause the risk of harm or harm to the stakeholders who are responsible for USB Certification.

4.19.3 Notification of Breaches

The following communication channels are used for questions and notifications, or the Human Resources and Compliance Department Management or Ethics Committee members can be contacted directly.

E-mail : ethics@usbcertification.com

Phone : +90 (232) 446 44 16

4.19.4 Review and Adoption of Ethical Rules

USB Certification "*Ethical Rules Procedure*" and its supplementary procedures are reviewed once a year in line with changing needs and current practices.

The procedure is signed by all employees at least once a year, and contracted personnel working in the Rainforest Alliance program once every 6 months. In case the procedure is updated, it should be signed by all personnel. USB Certification employees fill and sign the "*Ethical Test*" document once a year during the signing of the procedure.

The "*Ethics Test*" has been prepared with reference to the "*Code of Ethics Procedure*", the "*Ethical Working Principles Procedure*" and the "*Anti-Fraud and Anti-Corruption Procedure*". Responses provided by USB Certification personnel are considered as declarations, and personnel are expected to complete the test based on the principles of accuracy and integrity.

The results of the "*Ethics Test*" are reviewed and evaluated by the Human Resources and Compliance Department Management. If the responses are found to be appropriate, the "Appropriate" box on the form is marked by the Human Resources and Compliance Department Management.

If any risk, inconsistency, or matter requiring further review is identified in the responses, the "Not Appropriate" box on the form is marked by the Human Resources and Compliance Department Management. In such cases, additional clarification is requested from the relevant personnel, necessary awareness or training actions are planned where deemed appropriate, and the personnel are expected to complete the "*Ethics Test*" again. If required, the matter is escalated to the Ethics Committee for further evaluation.

5.0 RELATED DOCUMENTS AND RECORDS

Document Number	Title or Description
UMNG-HR-P-EN-3070	Ethical Working Principals Procedure
UMNG-HR-P-EN-3080	Anti-Fraud and Corruption Procedure
UMNG-IT-P-EN-3010	IT Usage, Backup, and Access Security Procedure
UQMS-P-EN-2090	Confidentiality Procedure
UMNG-HR-F-EN-3520	Ethical Rules and Fraud Reporting Form
UMNG-HR-F-EN-3530	Ethical Test
UMNG-CCM-P-EN-3040	Clarification Text on the Protection of Personal Data

ETHICAL RULES ACCEPTANCE STATEMENT

USB Certification employees declare that the following supplementary procedures have been read, understood and accepted by signing this procedure.

- *"Ethical Working Principals Procedure"*
- *"Anti-Fraud and Corruption Procedure"*

The following section will be completed by handwriting.

I have read and understood the "Ethical Rules Procedure" and its supplementary procedures. I received a copy by hand. I accept and declare that I will act within all these rules stated above.

Name Surname :

Date/Signature :