

1.0 PURPOSE

This procedure determines the principles that all personnel under USB Certification must comply with within the scope of prevention of fraud and corruption in all activities carried out during their duties.

2.0 SCOPE

This procedure covers a zero-tolerance public anti-corruption procedure applicable to all personnel under USB Certification, and includes the commitment to conduct business honestly and ethically.

3.0 RESPONSIBILITIES

The anti-fraud and anti-corruption rules apply to all USB Certification employees, contracted personnel and interns, and these individuals are responsible for meeting all requirements specified in this procedure. The term USB Certification personnel in this procedure includes all these individuals.

Human Resources and Compliance Department Management, is responsible for conducting the procedure impartially and independently, performing the necessary follow-up within the scope of the procedure, and conducting the necessary investigation and examination in case the situations specified in the procedure are detected.

4.0 DEFINITIONS

Bribery: It is to offer, give, receive, or persistently ask for something of value to influence an outcome.

Corruption: Giving, offering, promising, receiving, accepting, demanding or soliciting money, gifts, any benefits that are measurable or not in order to obtain or maintain benefits during business activities.

Gift: Any goods and benefits that are directly or indirectly accepted, with or without economic value, that affect or may affect the employee's impartiality, performance, decision or performance.

Anti-Bribery and Anti-Corruption: Activities carried out on defining the principles against bribery and corruption, in accordance with the legal regulations and pursuing ethical values, identifying risky areas, reducing or eliminating the risk, ensuring the continuity of the principles and practices and ensuring the communication.

5.0 PROCEDURE

5.1 Application

USB Certification has a zero-tolerance public anti-corruption approach applicable to all employees (permanent and contract) and consultants. This approach expressly prohibits any form of bribery, such as money, gifts, credits, fees, hospitality, services discounts, or any other advantage or benefit, in the expectation that a certificate-related or audit service will be awarded or rewarded. This approach also prohibits any form offering, promising, giving, accepting, or pursuing bribes.

USB Certification has created and is implementing a fraud detection mechanism that includes measures to mitigate or eliminate the possibility of retaliation, including mechanisms for internal and external parties to anonymously report activities where corruption may occur. Activities carried out within the scope of receiving such notifications, include receiving notifications, digitally archiving the notifications on the system, and backing up data within the scope of the "Information Technology Services Management and Data Security Procedure". Notices / reports of corruption can be made by anyone via the e-mail address antifraud@usbcertification.com

USB Certification investigates all suspected or expressed reports of fraudulent or fraudulent behavior. The necessary investigations are carried out by the Human Resources and Compliance Department Management in line with the USB Certification policy and procedure violations on a basis of the accuracy of the findings / evidence and reported to the Ethics Committee. The Ethics Committee evaluates the findings and makes the final decision.

USB Certification personnel enforces a strict enforcement approach for identified cases of corruption involving consultants and certificate holders or potential certificate holders. These sanctions include progressive disciplinary action for USB Certification personnel that may result in written defense and termination of employment contracts as a result of Ethics Committee decisions.

Corruption cases detected or under investigation within the scope of Rainforest Alliance (RA) certification activities are immediately reported to RA by the relevant Program **Team Lead**.

In addition, USB Certification will take actions that include but are not limited to, repeating an audit service, returning any goods received, or refunding the customer's money, to bear the costs incurred to correct corruption cases detected within the scope of RA certification activities.

Investigations regarding the detected nonconformities regarding fraud and corruption are carried out by the **Human Resources and Compliance Department Management**. The amount of expenses covered by USB Certification is covered by this research and review.

Monitoring and execution activities, regarding the tracking and monitoring of fraud and anti-corruption activities, investigation and analysis of detected violations and abuses are provided by using the "*Ethical Rules and Fraud Reporting Form*".

In order to increase the awareness of all personnel and managers, the planning of training which is compulsory to participate in the prevention of abuses and ethical rules is made annually and is included in the orientation plan for the newly recruited personnel.

5.2 Issues to be Addressed in the Context of Fraud and Corruption

5.2.1 Gift Acceptance

USB Certification personnel make the business decision from third suppliers, intermediaries or third parties with whom they have a business relationship, to make the business decision impressive gifts, goods, services or cash, checks, etc. cannot demand and accept. Promotional items containing flowers, chocolates, company logos are exceptions.

All kinds of gifts are accepted only with the written approval of the **Human Resources and Compliance Department Management**. Personalized gifts are not accepted under any circumstances. Personnel of USB Certification fill out the form "Gift Acceptance Form" in case of sending gifts from the parties with which it has a business relationship, by means of cargo, mail, etc., and notify **Human Resources and Compliance Department Management** within 24 hours.

Gifts that are not approved by the **Human Resources and Compliance Department Management** are returned to the sender or institution by the **Human Resources and Compliance Department Management**. In addition, in order to prevent the resending of similar gifts from the same institution in the future, a thank you letter including the principles and practices of USB Certification is shared with the sending institution or person.

All USB Certification personnel are obliged to abide by the rules set for gift acceptance and to inform the **Human Resources and Compliance Department Management** of situations that they think or witness violations of this procedure.

5.2.2 Gift Giving

Gifts can solely be given to clients, business partners, or supplier representatives that do not affect the decisions to be taken in honesty and business relations.

Gifts to be given by USB Certification are determined in accordance with the principles and general convention of the **Human Resources and Compliance Department Management** and provided by the **Human Resources and Compliance Department Management**.

5.2.3 Bribery

When a bribe is offered to USB Certification personnel by any person, company or institution, this should be immediately reported to the **Human Resources and Compliance Department Management** by the personnel.

USB Certification personnel refuse bribery, including Government Authority personnel and anyone with a business relationship with decision-making power.

All payments related to the certification process by companies are made only to the official accounts of USB Certification, USB Certification auditors / employees should not receive payment from companies under no circumstances.

5.2.4 Sponsorship and Donations

USB Certification can only donate to nonprofit associations.

USB Certification acts in the awareness that sponsorship expenditures are expenditures that are not directly related to or cannot be measured with the acquisition of commercial earnings, and that have a social purpose. USB Certification can sponsor social activities (sports - except for violent sports - pictures, music).

Donations (in cash or in any other form) cannot be made on behalf of USB Certification to political parties, political organizations, representatives of such groups and candidates, directly or indirectly, to benefit the company. Personnel should avoid situations that could mean financial or moral support to political parties on behalf of USB Certification.

USB Certification conducts all its sponsorship activities openly and transparently by publishing them on the website.

5.2.5 Acceptance of Events Sponsored or Undertaken by Individuals

USB Certification personnel should not accept any offer such as entertainment, free education, seminars, accommodation, trips, meals, etc. which aim to influence the way they decide or work.

USB Certification personnel should not accept any hospitality / meal invitations that could influence business decisions.

5.2.6 Representation and Hospitality

USB Certification personnel should not be hosted to influence the decisions of third parties. All representation and hospitality expenses should be recorded and reported by checking the "representation and hospitality" option in the *"Expense Form"* for that.

5.2.7 Accuracy of Records

USB Certification personnel should immediately notify the **Human Resources and Compliance Department Management** in case of detection of any misleading, alteration and / or negligence within the general activities of the company. Detailed information on the subject can be accessed in the *"Ethical Working Principles Procedure"*

In case of detection of any misrepresentation or alteration in the documents received from the companies during the operational processes, the relevant Department Manager should be notified. The Department Manager communicates with the company and/or the owner of the relevant program and ensures that the necessary actions are taken, and the situation is recorded.

5.2.8 Use of Company Assets and Resources

All kinds of goods, assets, equipment, vehicles, computers, computer programs and the like, owned by USB Certification and provided to the personnel to carry out daily tasks, are not used by any employee for personal benefit or for the personal benefit of any other person. Detailed information on the subject can be accessed in the *"Ethical Working Principles Procedure"*.

5.2.9 Acting by Proxy

Notarized power of attorney, people who are authorized to perform business and transactions on behalf of the company by e-signature are responsible for exercising their authorities consciously and discreetly for their duties. Otherwise, the corresponding disciplinary offense will be imposed within the scope of discipline for the employee acting.

5.3 Examples That Might be Subject to Anti-Fraud and Corruption

Case studies related to the subject can be seen below, but are not limited to these;

- Accepting gifts and borrowing money from 3rd parties with whom the employee has a business relationship to influence the business decision (customer, supplier, public institution personnel, etc.)
- Personnel giving gifts or lending money to third parties (customers, suppliers, public institutions, etc.)
- Accepting hospitality, meals and treats from third parties with whom the employee has a business relationship to influence the business decision,
- The representation and hospitality (dinner, invitation, event participation, etc.) for the purpose of influencing the business decision (customer, supplier, public institution staff, etc.)
- The personnel donates and sponsorships to third parties with whom he or she has a business relationship, and tracking donation and sponsorship payments in an “off the record” account.
- Keeping no “off the books” accounts to hide or facilitate improper payments
- Facilitation payments; Providing cash or non-cash benefits to the public authorities that monitor the relevant transactions in order to accelerate or secure the results of the justified business and transactions (obtaining legal permission and license, visa application, etc.)

6.0 RELEVANT DOCUMENTS AND RECORDS

Document Number	Title or Description
UMNG-IT-P-EN-3010	Information Technology Services Management and Data Security Procedure
UMNG-HR-F-EN-3520	Ethical Rules and Fraud Reporting Form
UMNG-HR-P-EN-3070	Ethical Working Principals
UMNG-HR-F-EN-3540	Gift Acceptance Form
UMNG-HR-F-EN-3280	Annual Training Plan
UMNG-FIN-F-EN-3030	Expenditure Form