



## TIC COMPLIANCE CODE IMPLEMENTATION GUIDELINES

### 1. PURPOSE

This guidelines describes the application of TL-07 TIC Code Compliance Manual (Compliance Program) integrated into the Quality Management System of TURK LOYDU within the scope of TIC Code compliance principles. The rules described in this guide are implemented by Türk Loydu employees and other persons and institutions representing or operating on behalf of the company within the scope of relevant agreements.

### 2. NORMATIVE REFERENCES

The following normative documents contain provisions which, through reference in this manual, constitute provisions of these requirements.

- Personal Data Protection Law, No. 6698
- Tax Procedure Law, No. 3475
- Law on the Protection of Competition, No. 4054
- Law on Intellectual and Artistic Works, No. 5846
- Law on the Regulation of Broadcasts on the Internet and Fight Against Crimes Committed Through These Publications, No. 5651
- Occupational Health and Safety Law, No. 6331 and all regulations issued based on this law
- Labor Law, No. 4857 and all regulations issued based on this law
- Social Insurance and General Health Insurance Law, No.5510
- Environment Law, No. 2872 and all regulations based on this law
- Public Health Law, No. 1593
- Turkish Penal Law, No.5237 (Art.252 Bribery)
- Information Crimes Law (Turkish Penal Law)
- IFIA / TIC Council Compliance Code Guidelines on Implementation
- United Nations Convention Against Corruption
- Convention on Combating Bribery of Foreign Public Officials in International Business Transactions
- Legislations within the scope of TURK LOYDU services
- Guidelines to TIC Council Compliance Code

### 3. TERMS AND DEFINITIONS

The definitions specified in IFIA / TIC Council Compliance Code Guidelines on Implementation are used throughout this Guide. In addition, some common terms for the purposes of this document are set out below.

<b>TL / Company</b>	TÜRK LOYDU
<b>ISO</b>	International Organization for Standardization
<b>Top Management</b>	TL Board of Directors
<b>Management System</b>	System to establish policy and objectives and processes to achieve those objectives.
<b>Quality Management System</b>	Integrated management system of the TL that meets ISO 9001, IACS QMSR, ISO 14001, ISO 45001 management system standards and ISO/IEC 17020, ISO/IEC 17021-1, ISO/IEC 17024, <b>ISO/IEC 17029</b> and ISO/IEC 17065 accreditation standards' and Reg. 391/2009 (EC) requirements.
<b>Related Parties</b>	A person or organization that affects, is affected by, or thinks to be affected by a decision or activity of TL.
<b>Statutory and Requirements</b>	<b>Other</b> Legal requirements that TL must comply with and/or other requirements for the OHS management system that TL must comply with or choose to comply with



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<b>TL Portal</b>	TL Intranet page
<b>Compliance</b>	To comply with a rule such as a specification, policy, standard or law.
<b>Compliance Officer</b>	TL has appointed a Compliance Officer who, among other activities, is responsible for coordinating the development of all policies and procedures for the successful implementation of the TIC Code Compliance Manual (Compliance Program) to the TIC Compliance Code and related principles. The Compliance Officer undertakes the tasks of coordinating the implementation of the principles defined in this manual, interpreting it when necessary and providing support to those concerned, and collecting executive statements.
<b>Compliance Committee</b>	TL has established a committee that regularly reviews the implementation and performance of the Compliance Program and provides policy guidance.
<b>Support Line</b>	It is a communication channel created for answering and interpreting questions about the implementation of the Compliance Program and also to report any violations. Mail address ; <a href="mailto:compliance@turkloydu.org">compliance@turkloydu.org</a>
<b>Conflict of Interest</b>	Situations that will create personal or other benefits that affect or may affect the impartial performance of the employee's duties.
<b>Gift</b>	Anything of real value (including service) that is provided to TL employees, relatives, representatives or people in close contact with third parties or TL employees to third parties, their relatives, representatives, relatives or other parties that have close relations with them.
<b>Incentive</b>	Any benefits, premiums, contributions, gifts, facilitation payments to a person or institution other than the fees determined by the tariffs or other rights determined by the regulations regarding the performance of the task for which they are responsible.
<b>TIC Council</b>	The federation formed by the union of IFIA and CEOC members, representing the independent third party verification services sector.
<b>TIC Compliance Code</b>	The code published by the TIC Council, which must be complied with in order to ensure and maintain TIC Council membership.
<b>IFIA</b>	International Federation of Inspection Agencies
<b>CEOC</b>	International Confederation of Inspection and Certification Organisations
<b>Ethic Principles / Ethic Code / Code of Ethics</b>	These are the principles revised and updated by TL in order to comply with the TIC Compliance Code.
<b>Compliance Program</b>	TL-07 TIC Code Compliance Manual document and all of the principles, policies, procedures and instructions described in this document.
<b>Guidelines to TIC Council Compliance Code</b>	The guide published by the TIC Council within the scope of ensuring compliance with the TIC Compliance Code.



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### Employees

They are permanent TL personnel or outsourced persons who are employed for a limited time or indefinitely within the scope of a certain project or a certain field of activity under a contract, who carry out activities on behalf of the legal entity of Türk Loydu.

## 4. APPLICATION OF COMPLIANCE PRINCIPLES

The TIC (Testing, Inspection and Certification) Council is an international federation that is established by combining IFIA and CEOC members representing the independent third party verification services to protect and improve the quality and scope of the services offered by the sector and to encourage the cooperation between the organizations in the sector. The TIC Code is the compliance code published by the TIC Council.

The value Türk Loydu provides to its customers is trust. The success of Türk Loydu depends on the perception and trust of the parties it cooperates with as a reputable institution. For this reason, it has integrated the TIC Code that built on the basis of trust and integrity into the company's quality management system and reviewed its Ethic Code in parallel.

The TIC Code is intended for the execution of technical and commercial activities within the scope of professional behavior and ethical understanding of the principles listed below.

- Integrity
- Conflict of Interest
- Confidentiality and Data Protection
- Anti-bribery
- Fair Business Conduct
- Health and Safety
- Fair Labour

In order to determine the principles regarding the implementation of these principles, Türk Loydu's Compliance Programme, TL-07 TIC Code Compliance Manual has been published. In order to ensure the effectiveness of the implementation, the Compliance Program is audited annually by an independent organization and the results are reported to the TIC Council.

Regarding Türk Loydu's Compliance Program, you can reach the Compliance Officer via [compliance@turkloydu.org](mailto:compliance@turkloydu.org) to receive support, including all your suggestions, comments, complaints and questions or to report violations that you have witnessed or suspected.

All parties involved with Türk Loydu can convey their concerns or report an actual or suspected violation comes to their knowledge in scope of the Compliance Program without the threat of harassment, intimidation or retaliation. The personal information of the parties who reach us through the support line are kept confidential, without prejudice to legal obligations or to protect the rights of the company or the individuals accused wrongly or in bad faith.

Compliance Officer : Aydın GÜRBÜZ

Support Line : [compliance@turkloydu.org](mailto:compliance@turkloydu.org)

### 4.1 Integrity

TL is an independent, impartial, reliable, specialized, organization that renders classification and conformity assessment services; aiming to safeguard life, property and the environment. TL lives on its reputation and acceptance of its technical work can only be maintained by continuously proving integrity and competence. The existence of TL in the framework of its principles, is possible with the activities



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carried out by the employees. TL employees meticulously apply this "Code of Ethics" prepared in line with the principles of integrity, confidentiality and data protection.

“Code of Ethics” aims for good faith, integrity and excellence of TL employees when carrying out their activities. The execution of this “Code of Ethics” is an important measure for sustainability of TL reputation. TL employees are always conscious of the fact that each activity carried out by them is taken as indicative of TL.

Regarding the business sectors in the TL's field of activity, TL employees comply with the industry-specific integrity rules published by the TIC Council, if any.

KA31 Confidentiality, Independence and Impartiality Commitment is distributed to all TL employees and signed separately. The content of this commitment includes the condition of compliance with the KA90 TL Code of Ethics. TL publishes its code of ethics on its website.

TL cooperates with all other parties whom it is in cooperation processes, such as; purchasing, subcontracting, consultancy etc. ethically, morally, fairly, impartially, honestly and loyally in order to protect legitimate business rights and interests.

TL Employees must maintain adherence to the Ethical Principles in the event that a customer abuses the employee's tolerance to achieve acceptable results.

To achieve this;

- Employees perform the job accurately, on time and in accordance with the relevant rules and requirements.
- Does not issue / approve / stamp any certificate / document without completing the relevant service.
- Carries out their duties with the awareness that they represent the company, that they should always contribute positively to the Company's reputation, and that they should avoid acts that may harm the Company's image.

Regarding the interpretation or execution of the integrity principle, employees and other parties can get the necessary support by using the support line. Employees or other parties who detect or suspect a behaviour contrary to the principle of honesty should safeguard related records and evidences and immediately report the issue to the Compliance Officer by using the support line.

### **Related Documents**

*KA90 TL Code of Ethics*

*KA31 Confidentiality, Independency and Impartiality Commitment*

*KA88 Top Management Confidentiality Independence Impartiality Commitment*

*KA89 Confidentiality, Independency and Impartiality Commitment*

*KA91 Confidentiality Commitment*

## **4.2 Conflict of Interest**

TL executes its activities without making distinctions among demands; based on Independence, Impartiality, Confidentiality and Integrity principles, bound tightly to TL Code of Ethics. The subject Code of Ethics is also improved in accordance with TIC Compliance Code. It executes these activities as an Incorporated Company of a foundation and has no relationship based on profit with any organization. The personnel work independently, without being interfered by interior, exterior, commercial, financial and other pressures. They do not interact with any group's or organization's profit relationships and they cannot be taken under control.

TL employees may not engage in any financial or other conflict of interest that might cause conflict with their professional activities, significantly impair their impartiality, ability to make decisions based on objective evidence, or provide unfair competitive advantage in favor of any person or organization.



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TL employees;

- Cannot be a partner or shareholder of a supplier, service provider, subcontractor, subcontractor, customer or competitor, directly by themselves or through their relatives, friends or other intermediaries. Employees can invest in publicly available shares of these interested parties. However, this shareholding position is permitted in cases where the employee can not (i.e: 1/1000 share ownership) affect the activities of the relevant party as a shareholder. Employees, as shareholders, cannot make their personal wealth dependent on the above-mentioned parties.
- On the stock market, they cannot be positioned next to or against a customer or competitor who will be affected by the decisions made.
- Cannot hold managerial positions or be an employee of customers and competitors.
- Do not carry out any company activities with institutions that their relatives or friends have or hold executive positions.
- They cannot take part in the recruitment processes of their relatives within TL without the written consent of the top management.

TL and its personnel responsible for performing the service are not the designer, manufacturer, supplier, founder, owner or maintainer of the substance subject to service, or the authorized representative of any party. TL and its personnel do not engage in any activity that would jeopardize their independence and integrity in their decisions. In particular, they cannot be directly involved in the design, production, supply, installation, use and maintenance of the product that is within the scope of service.

KA31 / KA89 / KA88 Confidentiality, Impartiality and Independence Commitment is signed by top management and all TL employees. In accordance with this commitment, TL employees shall not be the designer, manufacturer, supplier, installer, purchaser, owner, user, maintainer, consultant or authorized representative of any of the products, services, processes and the like within the scope of the certification and / or inspection service to be performed, in addition, does not engage in any activity that would conflict with the independence of the certification and / or inspection service to be performed; In particular, it undertakes not to engage directly or indirectly with the design, manufacture, supply, installation, use or maintenance of the relevant product or service or similar competitor product or service and committed to report the situation in the event of such a relationship.

Risk analysis is made for all personnel working in the activity areas using the KA95 Impartiality and Independence Risk Analysis form.

Conflict of interest is basically a concept that the employee is exposed to if more than one benefit is possible as a result of the decision or activity (The parties to whom this benefit will be provided may differ. For example: the employee himself, TL, other companies with a ties to the employee, relatives of the employee, managers, customers, non-governmental organizations, etc.).

For this reason, conflict of interest cannot be restricted only to the existence of financial or physical interests. TL employees are not involved in a conflict of interest. Their wages and access to benefits determined by regulations and are independent of the professional decisions they make during their business activities.

The examples below do not cover all possible cases but illustrate possible conflicts of interest.

- As a result of the subjective decision of the employee, a situation in favor of the customer occurs, therefore the customer is willing to work with TL in the future (TL gains benefit due to employee behavior).
- As a result of the employee's subjective decision, a situation in favor of the customers, customers, suppliers, partners, etc. other parties occurs. For this reason, the willingness of the customer to work with TL (TL gains an advantage due to employee behavior).



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- As a result of the subjective decision of the employee, the occurrence of other job opportunities where TL will provide service to the customer.
- A department within the company or other company affiliates gaining benefits as a result of the employee's subjective decision.
- As a result of the subjective decision of the employee, the other affected party provides convenience, discounts, gifts or incentives or similar promises to the employee or his relatives in their personal activities (Providing personal or family benefits due to employee behavior).
- Employee or employee relatives owning shares or taking managerial or consultant roles in the company with which TL has a business relationship.
- The existence of a relationship that may affect the recruitment processes of the employee or employee relatives.
- Unfair competitive advantage of TL or other parties due to the employee's subjective decision.
- Being a designer, maintainer, installer, owner, user, consultant or trainer of the relevant product within the scope of the activity employee serves on behalf of TL.
- Carrying out class or legal requirements activities of the shipowners or users whom have personal or family ties with employee.
- Exclusive employees who have just joined TL cannot be assigned independently for 24 months in the services related to the entity they have been in contact with before as consultants, auditors, representatives and similar titles. As a result of the risk assessment to be made, they may be assigned under surveillance.
- Outsourced employees are not allowed to enter into a consultancy, training or any other contract with related customer entity for 24 months before or after the date of the services to be performed on behalf of TL.

The employee, who detects a case that is incompatible with this principle shall immediately report the issue to the Compliance Officer by using the support line. Employees who suspect that they are in conflict of interest or need information or guidance can get the necessary assistance via support line.

### **Related Documents**

*KA31 Confidentiality, Independency and Impartiality Commitment*

*KA88 Top Management Confidentiality Independence Impartiality Commitment*

*KA89 Confidentiality, Independency and Impartiality Commitment*

*KA95 Impartiality and Independence Risk Analysis*

### **4.3 Confidentiality and Data Protection**

TL employees are aware of the importance of intellectual property and therefore respect and protect all intellectual property content belonging to them and others, including copyrights, patents, trademarks, trade secrets and other intangible assets.

TL employees do not transfer, disclose or use the confidential information, including the intellectual property and commercial specific information of their customers they obtain while performing their duties, for their benefit. Additionally they do not expose relevant information to third parties except as required by the relevant legislation, court order, legal proceedings or the requirement of the Flag State and in these cases, the customer is informed and its permission is taken.

All TL employees sign the KA31 Confidentiality, Independence and Impartiality Commitment.

TL, formed a procedure aiming particularly to determine the maximum period of time regarding keeping, anonymizing and deleting of the personal data that are necessary for the purposes for which such personal



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data are processed for and to determine the relevant processes concerning the anonymization, deleting and destruction of the personal data, pursuant to “6698 numbered Law on Protection of Personal Data” (“LPPD”) and pursuant to the “Regulation on Deletion, Destruction or Anonymization of Personal Data” enacted by basing on the LPPD and to fulfill the obligations as stipulated in the said legislations and to define and determine the implementation rules and principles of the Personal Data Keeping and Destruction Policy of the company, with its capacity of the Data Supervisor.

TL fulfills all the requirements of the relevant standard by embracing to the ISO 27001 - Information Security Management standard.

TL conveys its expectations regarding confidentiality, business ethics, occupational safety and environmental protection to third parties which is in cooperation with via the KA197 Türk Loydu Cooperation and Compliance Agreement.

### Related Documents

*KA31 Confidentiality, Independency and Impartiality Commitment*

*KA88 Top Management Confidentiality Independence Impartiality Commitment*

*KA89 Confidentiality, Independency and Impartiality Commitment*

*KA95 Impartiality and Independence Risk Analysis Table*

## 4.4 Anti-Bribery

### 4.4.1 Compliance with Laws

Türk Loydu defines,

- 1- Providing benefits, directly or through intermediaries to the employee or other persons or institutions to be shown by the employee to perform or not to perform a work related with his/her duty,
- 2- Providing benefits, by the parties associated with TL, directly or through intermediaries to, the employees or representatives of the contractors, service providers, subcontractors, suppliers, consultants, public employees, etc., which TL cooperates with for carrying out its business activities, to perform or not to perform a work related with their duty,
- 3- Related acts defined as bribery in local and international laws,

as bribe.

The statement of benefit includes, but is not limited with, examples of which are listed below.

- 1- Any amount of cash, securities, payment coupons, communication equipment, electronic devices, vehicles, high-value goods, etc.
- 2- Tourism travels, entertainment organizations, meetings that are not related to business activities in terms of their organization and performance,
- 3- Incentive, discount, job guarantee,
- 4- Kindness, help, favor, advantage, privilege,
- 5- Political interest/benefit,
- 6- Gifts (check. Item 4.4.6)

TL employees do not take, give, or offer bribes and report the issue when they encounter an offer or have doubts about it. The company acts transparently and in accordance with laws, regulations and company procedures while conducting its activities.

General methods that provide internal control system and risk management against bribery and corruption are as follows:



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- 1- TL structured and manages its organization in a way that preserves the principles of independence and impartiality, and ensures the continuity of classification and conformity assessment activities.
- 2- TL conducts risk analysis for its employees, including the Ethical Principles, in the recruitment and during employment process,
- 3- Internal procedures are established in accordance with the complexity of the company and the tasks undertaken..
- 4- All employees are provided with trainings to increase their awareness within the scope of Ethical Principles in a planned fashion.

Employees initially sign the KA31 Confidentiality, Independence and Impartiality Pledge. In this way, TL communicates its expectations regarding compliance with Ethical Principles to its employees. TL communicates its expectations to other parties with which it cooperates, through KA197 Türk Loydu Cooperation and Compliance Agreement in Support and Development Departments, and through relevant service agreements in Marine and Industry and Certification Sectors.

### **National and International Sanctions (Embargoes)**

Türk Loydu commits to maintaining compliance with the highest corporate responsibility and applicable legal regulations **and taking** sanctions imposed by relevant authorities **into consideration such as, but not limited to, the Ministry of Trade of Turkey (TCTB), United Nations (UN), European Union (EU), Office of Foreign Assets Control (OFAC), United Kingdom (UK)**. As part of its commitment to ethical business practices, it implements the following policies:

1. Comprehensive Due Diligence: Türk Loydu carefully examines partners, suppliers, and customers before entering into collaborations to ensure compliance with relevant regulations, including sanctions. This examination includes checking sanctioned individuals, organizations, and prohibited transactions.
2. Monitoring and Updates: Türk Loydu maintains monitoring mechanisms to track updates regarding sanction regimes and updates its policies and procedures accordingly.
3. Training and Awareness: Türk Loydu provides awareness training to its employees, emphasizing the importance of sanction compliance and guiding them in identifying and addressing potential compliance risks.
4. Communication with Regulatory Authorities: Türk Loydu maintains open communication channels with relevant regulatory authorities and requests guidance and clarification on sanction-related matters when needed.
5. ~~European Commission: Türk Loydu has applied to the European Commission to be designated as a Recognized Organization (RO) under EU Regulation (EC) No 391/2009. Türk Loydu commits to complying with EU sanctions within this framework. This commitment emphasizes Türk Loydu's dedication to aligning its operations with international standards and regulatory legislation, including those set by the EU.~~

Through the implementation of policies and procedures, comprehensive due diligence, and the development of a culture of compliance throughout the organization, Türk Loydu demonstrates its commitment to ethical business practices and responsible corporate citizenship.

### **Related Documents**

*KA90 TL Code of Ethics*

*KA31 Confidentiality, Independency and Impartiality Commitment*

*KA197 Türk Loydu Cooperation and Compliance Agreement*





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### 4.4.2 Analysis of Risks

The Sector Director or relevant Department Manager conducts periodic reviews to assess bribery risks and determine appropriate control measures in each country where operations are carried out. These risk analyses are carried out systematically and under the following conditions:

- Prior to the beginning of a new service or operation in a new country, and
- When there is a violation incident regarding the Compliance Program.

These risk analyses are reviewed and approved by the Compliance Committee.

### 4.4.3 Political Contribution

TL legal entity, employees or representatives do not contribute or make donations in order to benefit directly or indirectly in their business activities, to political parties, political organizations or independent persons dealing with politics.

### 4.4.4 Charitable Contributions and Sponsorships

TL, does not make donations or contributions to charities, non-governmental organizations, universities and university employees through its legal entity or employees or representatives in order to directly or indirectly benefit in business activities.

However, provided that it is related to the fields of activity of TL, to universities and groups / associations established within universities for research, development and similar projects, support or sponsorship can be provided within the amount to be determined by the board of directors.

Within the scope of celebration and commemoration organizations (eg Funerals, Opening Organization, Ship Launching Ceremony, Official Holidays), charitable organizations may be supported provided that the amount is within the foreseen budget limits.

The expenses related to the contributions and sponsorships made to charity or lofty projects are recorded separately in terms of cost centers and can be reported completely when necessary.

### 4.4.5 Incentives

Incentive refers to any kind of benefit, premium, contribution or gift provided to a person or institution other than the fees determined by the tariffs or other rights determined by the regulations (eg. Performance Management System) related to the performance of the task for which they are responsible. TL prohibits the application of receiving / granting incentives without discrimination between public institutions, private institutions or individuals. When an incentive application is detected, it is investigated and action is taken to eliminate it.

### 4.4.6 Gifts and Hospitality / Entertainment Organizations

In business circles, modest gifts, social events and business organizations are widely used to create a positive business environment or to improve business relationships. However, the occurrence of this situation frequently or the receipt / giving of gifts with high financial value may be interpreted as actual or the appearance of incentive or bribery. For this reason, TL employees should approach the issue carefully.

TL employees or their representatives do not accept, offer, or participate in organizations other than the allowed gifts and hospitality / entertainment organizations (See Art.4.4.6.1 and Art.4.4.6.2).

However, if it is thought that rejecting a gift will not comply with the rules of cultural courtesy and will offend the other party, the gift can be received provided that the situation is reported to the Compliance Officer. Additionally, It should be stated that the received gift was received on behalf of the legal entity of Türk Loydu, and it should be ensured that the relevant records are immediately recorded in the KA196 Türk Loydu Gift and Hospitality / Entertainment Organization Registration List.

TL defines gift as follows;



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- Everything that has real value (including service) and is provided by TL employees, their relatives, representatives or people in close relation with to third parties or from third parties, their relatives, representatives or other parties that have close relations with to TL employees, TL defines hospitality / entertainment organizations as follows;
- Social events, business dinners, entertainment organizations, business trips, sports events and organizations in such nature that provided to TL employees, their relatives, representatives or people in close relation with by third parties or from TL employees to third parties, their relatives, representatives or other parties in close relations with them.

Gifts given / received, attended / organized entertainment and hospitality organizations can be interpreted within the scope of bribery, incentives or influence (to make it easier to analyze the case by employees, see Art.4.4.8), therefore, employees should increase their awareness on the subject and is obliged to act responsibly.

### Related Documents

KA195 Gift and Organization Approval Form

KA196 Türk Loydu Gift and Hospitality / Entertainment Organization Registration List

#### 4.4.6.1 Rules for Receiving / Giving Gifts

TL employees can give and receive gifts to related parties in order to maintain advertising and promotional activities and to establish business relationships based on good faith. The general point of view for giving / receiving gifts is not to pose a risk to the professional, objective decision-making capabilities of the TL employee or other party employees with whom TL cooperates. Employees do not receive or give gifts for their personal benefits under any circumstances. TL employees should be careful and responsible when conducting gift giving / receiving activities.

Unless otherwise stated in the table below, gifts received / given are subjected to the approval process using the KA195 Gift and Organization Approval Form, if approved, the relevant form is sent to the Compliance Officer and the relevant record is recorded in the KA196 Türk Loydu Gift and Hospitality / Entertainment Organization Registration List.

The rules in the table below apply both when giving and receiving gifts.

Office materials which usually with a company logo on, such as calendars, pens, rulers, or low-cost objects such as key rings, magnets, glasses, given / received for advertising and promotional purposes are interpreted as gifts value of less than €50.

Value	Less than €50	€50 - €750
Approval Mechanism	Not Required	Line Manager (Manager or Director) approval required. KA195 Gift and Organization Approval Form shall be used.
Record obligation to Türk Loydu Gift and Hospitality / Entertainment Organization Registration	Not Required	Required
Approval of Compliance Officer	Not Required	Required
Restrictions	Maximum 2 times to or from same party in 12 months of	Maximum 2 times to or from same



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	period.	party in 12 months of period.
<b>Examples</b>	Office supplies designed for marketing or promotional purposes including the logo of the party such as organizer, pen, badge, key holder etc.	-
<i>For rules regarding public officials, see. Item 4.4.7</i>		

The gifts listed below are not accepted by TL employees and are not offered to other parties.

- Gifts that are prohibited to be given to public authorities and public employees by national or international legislation.
- Gifts that aim to influence decision makers or obtain an benefit related to their field of activity or that may create an impression in this regard.
- Gifts given to companies and their employees that are in the process of bidding or tendering on a business related to the TL's field of activity.
- Gifts that are incompatible with TL's reputation, inappropriate, sexual oriented, contrary to social norms, hurtful, discriminatory, offensive.
- Cost is not covered by TL, costs are at the employee's own expense.
- Cash or cash substitute financial assets or interest-free loans.
- Holiday packages and similar tourism organizations and their associated flight tickets, accommodation coupons, etc.
- A commitment to provide free or discounted service.
- Gifts that excess of €750 in value.
- Confidential information, trade secrets.

For additional information, guidance or support on receiving / giving gifts, the Compliance Officer should be contacted using the support line.

### Related Documents

KA195 Gift and Organization Approval Form

KA196 Türk Loydu Gift and Hospitality / Entertainment Organization Registration List

#### 4.4.6.2 Rules for Hospitality / Entertainment Organizations

Hospitality and entertainment organizations (business lunches, business trips, social events, promotional or promotional events, sports events, etc.) can be organized by TL or attended by TL employees, provided that they have low frequency and clear and understandable business reasons. Transportation, accommodation and other expenses of the TL employee participating in an organization within this scope are covered by TL. Additionally, Türk Loydu may organize hospitality events aimed at promoting cultural heritage, especially in events organized with the participation of foreign business circles (for example, promoting historical sites in Istanbul, museum visits, city tours, etc.).

TL looks for the features listed below in the events that will be participated in.

- Organizations that conducted in low frequency.
- Organizations that can be clearly associated with TL services.
- Organizations not organized for the purpose of bribery, incentive or influence.



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- Organizations that do not create the impression that the organizer has a privileged behaviour to the participants.
- Sectoral organizations related to their fields of activity (Opening Organization, Launching or Commemoration Ceremonies, etc.).

Participation in hospitality or entertainment organizations is provided by consulting the Compliance Officer and obtaining the approval of the affiliated manager (Manager or Director). Organizations where the organizer of the event is not a participant are considered as gifts. Such activities should be managed within the framework of the rules specified in Article 3.4.6.1.

The table below lists the general rules regarding participation in hospitality or entertainment organizations. The statement about the value of the organization in the relevant table is given by considering the cost per person who will participate in the organization. In case of doubt as to whether it is appropriate to participate in the organization, the Compliance Officer should be consulted.

Value	Less than €50	€50 - €750
<b>Approval Mechanism</b>	Not Required	Lina Manager (Manager or Director) approval required. KA195 Gift and Organization Approval Form shall be used.
<b>Record obligation to Türk Loydu Gift and Hospitality / Entertainment Organization Registration</b>	Not Required	Required
<b>Approval of Compliance Officer</b>	Not Required	Required
<b>Restrictions</b>	Maximum 2 times to or from same party in 12 months of period.	Maximum 2 times to or from same party in 12 months of period.
<b>Examples</b>	Lunch and entertainment events,	-
<i>For rules regarding public officials, see. Item 4.4.7</i>		

TL employees do not participate in the activities listed below. TL employees do not organize, participate, offer or demand events with the listed characteristics below.

- Organizations that constitute a crime within the scope of the legislation to which TL is subject to.
- Events organized to ensure that the requirements of a particular legislation are met or not.
- Events organized to influence decision-makers or gain a benefit in their field of activity or that can create an impression in this regard.
- Events organized by companies that are in the process of bidding or tendering on a business related to the field of activity of TL.
- Organizations that are incompatible with TL's reputation, inappropriate, sexual oriented, contrary to social norms, hurtful, discriminatory or offensive.



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- Organizations which costs are not covered by TL. Organization costs are covered by employees and participants included are customers, suppliers, subcontractors and such.
- Organizations that exceeds the value of €750.

For additional information, guidance or support regarding hospitality and entertainment organizations, the Compliance Officer should be contacted using the support line.

### **Related Documents**

*KA195 Gift and Organization Approval Form*

*KA196 Türk Loydu Gift and Hospitality / Entertainment Organization Registration List*

#### **4.4.6.3 Invitation to Technical and Business Organizations Related to Fields of Activity**

Türk Loydu can organize meetings, conferences, seminars or committees where technical information is shared, as well as to promote its activities or to create a business network. Experts, potential and existing customers or public officials related to the subject may be invited to such organizations.

In general, the following principles should be applied for such invitations:

- Activities that are in line with the main purpose of the meeting are expected to cover a significant part of the program.
- Payments related to meeting expenses should not be made in return for any expectation or leave an impression in this regard.
- The costs of the events organized should be reasonable and in line with the aims of the organization. Costs, including all costs, per person must not exceed €1.500.
- Payments should be verified through reasonably detailed records of actual expenditures (receipt, invoice, etc.).
- Payments should not be made as daily allowances.

#### **4.4.7 Rules Regarding the Public Officials**

In order to establish and maintain business relationships based on advertisement, promotion or good will, TL may give gifts to public authorities or public officials through its legal entity. In this case, the following rules are applied.

- It is obligatory to consult the Compliance Officer on the issue, and to seek the approval of the Compliance Committee in cases where a clear and definite interpretation cannot be made.
- Gifts exceeding €30 in monetary value cannot be given / received to public authorities or public officials without the approval of the relevant manager (Director or Director) and the Compliance Officer. Relevant approval is recorded with the KA195 Gift and Organization Approval Form.
- The gift is not given / received with the expectation of gaining a benefit. Gifts that create an impression of an advantage obtained are not given / received.
- If possible, the gift given includes the logo of Türk Loydu.
- The monetary equivalent of the gift cannot exceed €750.
- In travel and entertainment organizations, the number of guests is reasonably limited. The expenses of family members of public officials, excluding those who are invited, are not covered.
- If possible, written permission should be obtained from the administrative supervisor of the public official to be invited to an event.



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- The costs of the events organized should be reasonable and in line with the organizational objectives. The cost per person, including all costs, must not exceed €1.500.
- Relevant records are recorded in the KA196 Türk Loydu Gift and Hospitality / Entertainment Organization Registration List.

### Related Documents

KA195 Gift and Organization Approval Form

KA196 Türk Loydu Gift and Hospitality / Entertainment Organization Registration List

### 4.4.8 Additional Guidance

In general, all cases that make it difficult for TL employees to make decisions about business activities independently and impartially can be interpreted as the impression that bribery, incentives or influence applications are carried out. Employees must develop their awareness on this issue, think critically and be aware of the factors that complicate their professional decision-making responsibilities.

Identifying situations that pose a risk to professional decision-making can be difficult in some cases. The questions exemplified below are suggested to employees to increase their awareness or analyze the case.

- 1- Why was this gift given? Is there any expectation in return?
- 2- Is the purpose of this gift offered only to establish a business relationship through means such as meeting, introduction, hospitality or courtesy? Are my professional decisions affected?
- 3- Are the costs normal? Do these advantages offered to me fall into the luxury class of gifts?
- 4- How many times have similar gifts been presented before? Does this happen often? Is it offered to other people as well?
- 5- Do I hesitate to explain this benefit that I accept in public?
- 6- Are the same benefits provided to the representatives of other companies / institutions?
- 7- If this is an organization, am I the only person participating from TL? Is there an explainable reason for this?
- 8- Would I be afraid that the organization I attended / the gift I accepted would be known by my superiors or other company employees?

### 4.5 Fair Business Conduct

TL commits to take a fair and transparent attitude in business relations with loyalty, sense of responsibility and good faith. It works in accordance with the highest standards of ethical and professional integrity by avoiding any activity that may be in violation of the contractual obligations and the Compliance Program.

The success of TL depends on the protection of the corporate reputation and the highest ethical values of its employees. Türk Loydu employees carry out their business activities based on the principle of fair business conduct. Fair business conduct principles are listed below.

- 1- No other competitors are directly or indirectly prevented from entering the commercial field of activity or any actions aimed at making the activities of competitors unfairly difficult in the market.
- 2- No various conditions are imposed for the same and equal rights, obligations and acts of equal buyers, and no direct or indirect discrimination is made.
- 3- Along with the service provided, customers are not forced to purchase other services that are not related to the performance of the work.
- 4- No action shall be taken to disrupt the competition conditions in the market by taking advantage of the technological, financial or commercial advantages established within the sector,



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- 5- No action is taken to restrict production, marketing or technical developments to the detriment of the consumer.
- 6- No false statements, advertising or propaganda, despite the reasonable knowledge of the person making the statement is to be expected, are made intentionally regarding the services provided by competitors.
- 7- Actors in the business environment are not encouraged or pressured not to apply regulations, contracts, rules or similar requirements including confidentiality of information.
- 8- Commercial espionage, industrial espionage or data theft is prohibited.
- 9- While giving information such as TL's field of activity, experience, previous business partners or references, previously completed projects etc to third parties or conducting promotion and advertisement activities, employees communicate clearly and accurately.
- 10- TL does not involve into business relations with persons or institutions whose public image is damaged or known to be involved in corruption, bribery and incentives.
- 11- No motivation are given to third parties to ensure that the confidentiality provisions are not fulfilled.

### 4.6 Health and Safety

TÜRK LOYDU Occupational Health and Safety Manual first established on 11 October 2004 based on TS/OHSAS 18001 Occupational Health and Safety – Requirements standard and The Occupational Health and Safety Management System first certified on 10 March 2005. In the revision made on 13.02.2020, the requirements of TS ISO 45001 Occupational Health and Safety Systems - Terms and User Manual standard were taken into consideration. TL, completed its transition to the ISO 45001 standard on 07.04.2020 and was certified within the scope of the standard.

For comprehensive information on occupational health and safety, TL-03 Environment, Occupational Health and Safety Manual should be reviewed.

#### Related Documents :

*TL-03 Environment, Occupational Health and Safety Manual*

**5012/İK Incident Investigation Procedure**

### 4.7 Fair Labour

The salary and other benefits of TL employees and the criteria for the acceptance of candidate employees are defined in the Y-01 Human Resources Regulation. TL has defined the appropriate role profiles for all structures and the relevant human resources that will take part in its organization. The competencies to be pursued through recruitment are specified in the relevant role profile. TL monitors and evaluates the performance of its employees through the performance management system established based on objective criteria. Türk Loydu has determined the following principles for its employees and employee candidates.

- 1- Issues such as employees working hours, minimum wage payments, social and other benefits are carried out within the scope of the conditions determined in accordance with Labor Law No. 4857.
- 2- TL does not employ people who have not completed the age of 18 (4857 numbered Labor Law Art.71).
- 3- TL employs all of its employees on a voluntary basis. Employees cannot be forced to be employed via contracted, dependent or debtor or under any name whatsoever, without their consent.
- 4- TL does not discriminate between its employees or employee candidates. It offers all its employees equal conditions and opportunities within the scope of their business activities.



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- 5- TL does not tolerate acts such as harassment, bullying, lynching, retaliation in the workplace. It provides the necessary support for the detection and elimination of these actions.

### **Related Documents**

*Y-01 Human Resources Regulation*

*Y-24 Marine Sector Technical Personnel Rating Regulation*

*Y-25 Industry and Certification Sector Technical Personnel Rating Regulation*

*5000/İK Performance Management System Application Procedure*

## **5. HUMAN RESOURCES**

Each TL employee must comply with the Ethical Principles and all national and international laws and regulations in their field of activity in addition to this Compliance Program while carrying out the activities of the Company. All employees must have received and understood the TL Ethical Principles and this Compliance Program during their orientation process. Employees does not experience negative consequences such as retaliation, bullying, intimidation or punishment, even if consequences results with job loss due to strict compliance with the requirements of the Ethical Principles or Compliance Program.

### **5.1 Compliance Officer**

TL has appointed a Compliance Officer who, among other activities, is responsible for coordinating the development of all policies and procedures for the successful implementation of the TIC Code Compliance Manual (Compliance Program) to the TIC Compliance Code and related principles. The Compliance Officer undertakes the tasks of coordinating the implementation of the principles defined in this manual, interpreting it when necessary and providing support to those concerned, and collecting executive statements.

In addition to these, the Compliance Officer prepares an annual summary report that will include statistical information on the following areas.

- Contracts related to new or renewed cooperation
- Data on gifts given / received and hospitality and entertainment organizations attended / organized.
- Violation incidents related to the compliance program.
- Management statements.
- Data on occupational accidents and near misses.
- Other records proving compliance with the Compliance Program.

The Compliance Officer reports to the General Manager and the Compliance Committee.

### **Related Documents**

*Y-09 Quality Management Divison Responsibility and Authority Regulation*

*ÇE-14 Compliance Committee Working Principles*

### **5.2 Compliance Committee**

TL established the Compliance Committee, which consists of the members listed below.

- General Manager
- Compliance Coordinator
- Human Resources and Administrative Services Manager
- Legal Advisor





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Compliance Committee is responsible of;

- Establishing the TL compliance program and keeping it up-to-date to implement the principles of the TIC Compliance Code,
- Overseeing the compliance of TL activities with the requirements of the compliance program and the TIC Compliance Code,
- Establishing policies, regulations, procedures and instructions related to the compliance program,
- Managing violation events,
- Conducting the TIC Code Compliance Management System Risk Analysis, in which the risks in front of achieving the intended results with the Ethical Principles are determined, reviewing at least once a year and keeping it up-to-date and following the determined actions.
- Identifying, reviewing and monitoring the preventive actions related to the business associations planned to be established or before starting operations in new business areas or different locations,
- Reviewing the risk assessments made following the detection of a violation of the Ethical Principles,
- Evaluating, assessing or providing guidance on issues related to the compliance program, including the interpretation and management of potential conflicts of interest, which are communicated to the Committee,

The Compliance Committee meetings are held regularly at least once a year. The meeting agenda is communicated to the relevant parties by the Compliance Officer. Apart from its ordinary meetings, the Compliance Committee may convene without prior planning to manage violations or nonconformities, manage new risks that arise, or resolve unresolved conflicts of interest. The Compliance Committee is chaired by the General Manager.

### **Related Documents :**

*ÇE14 Compliance Committee Working Principles*

### **5.3 Managers (Directors, Division Managers, Coordinators)**

The responsibilities of managers under the Compliance Program are listed below;;

- To have the Compliance Program applied in the department for which he/she is responsible and to monitor it,,
- Performing risk analysis within the scope of the Compliance Program before starting to work in new collaborations, new fields of activity or new locations,,
- To forward the annual management statements to the Compliance Officer,
- To verify that the affiliated employees have acquired, read and understood the Compliance Program,
- To verify that the affiliated employees have completed the relevant training,

### **5.4 Employees**

Employees are responsible for conducting their professional activities within TL in line with the Compliance Program and KA90 TL Code of Ethics. In addition, they are responsible for reporting any issue (actual or suspected) related to non-compliance with the KA90 TL Code of Ethics and Compliance Programme. If employees are appointed by the Compliance Committee, they are responsible to participate in preventing or resolving violations and resolution of conflicts of interest processes.

Each employee is responsible to increase their awareness within the scope of the Code of Ethics and Compliance Program.



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### 5.5 Training and Awareness

Türk Loydu informs candidate employees during the interviews conducted before employment that the TIC Compliance Code is being applied within the company and that detailed information on the subject is available on the website [www.turkloydu.org](http://www.turkloydu.org).

Orientation training for newly recruited employees on Compliance Program and TL Ethical Principles is included in the orientation program of the Quality Management Division and all newly recruited employees are provided this training within 30 days as of their starting date via the appropriate platform such as e-learning or formal training methods

The Quality Management Division provides training that includes implementation methods related to the Compliance Program and TL Ethical Principles to all TL employees, including managers, at the least once every 2 years, in accordance with the 6170/K Training Procedure.

Records related to the training provided are kept on the relevant platforms where TL carries out training activities and keeps the records.

#### Related Documents

6170/K Training Procedure

### 6. COMMUNICATION

TL is committed to raise awareness within the scope of KA90 TL Code of Ethics and TL-07 TIC Code Compliance Manual (Compliance Program) among all its employees, suppliers and stakeholders. TL ensures that appropriate communication channels are available to all stakeholders to communicate any violation or observation regarding the implementation of the KA90 TL Code of Ethics. To this end, TL has set up a support line that allows its employees, customers and business partners to report detected or suspected violations or to provide guidance or collect suggestions in scope of Compliance Program.

The support line allows direct contact with the Compliance Officer. These communication channels have been opened to the access of all parties on the website of TL ([www.turkloydu.org](http://www.turkloydu.org)).

Türk Loydu provides full protection to those who use the support line regarding the compliance program or KA90 TL Code of Ethics and encourages the use of these communication channels by employees in order to increase the effectiveness of the Compliance Program. For this reason, users does not encounter unwanted consequences such as retaliation, bullying or intimidation. The information of employees or other persons using the support line is kept confidential.

Employees are expected not to use the support line to make malicious or fraudulent reporting. If it is determined that there is an attitude contrary to this, the necessary actions are taken in accordance with Y-22 Disciplinary Regulation or related service contracts.

Compliance Officer : Aydın GÜRBÜZ

Support Line : [compliance@turkloydu.org](mailto:compliance@turkloydu.org)

#### Related Documents :

Y-22 Discipline Regulation

KA90 TL Code of Ethics

### 7. MANAGEMENT OF VIOLATIONS

The Compliance Officer initiates the necessary investigation in case of violations reported to him or brought to his knowledge. The Compliance Officer informs the Compliance Committee about the investigation initiated and provides the necessary coordination. The Compliance Committee requests the



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written defense of the employees investigated within the scope of the relevant violation incident. Following the investigation and written defense, the Compliance Committee decides on the issue and determines the actions to be taken. Due to a violation if it is determined that a particular case requires disciplinary actions to be taken, the issue is transferred to the Disciplinary Committee.

Administrative measures to be taken regarding violations related to outsourced personnel are considered within the scope of relevant contracts.

All records regarding the investigation, sanctions and actions are kept by the Human Resources and Administrative Services. The investigation process is carried out with maximum confidentiality and the employees who are investigated are given the right to defend themselves.

### Related Documents :

*Y-22 Discipline Regulation*

*6280/K Procedure For Managing Violations in Scope of the Compliance Programme*

*ÇE-14 Compliance Committee Working Principles*

*KA202 Investigation of violation form*

## 8. BUSINESS RELATIONSHIP

TL can cooperate with individuals and institutions to carry out business activities (eg. advertising activities, testing or laboratory services, marketing activities, mediation etc.). The rules defined in this article cover the following parties:

- 1- Intermediaries (Institutions or persons who need to promote TL's service as part of their responsibilities, including consultants).
- 2- Initiative partners.
- 3- Entities that provide outsourced personnel / representatives (organizations that provides personnel that are providing operational services on behalf of TL).
- 4- Subcontractors (organizations that carry out outsourced activities within TL's field of activity within the scope of a contract with TL).
- 5- Parties with concession agreement (franchising) (legal entities or persons operating within TL's field of activity by using the trade name or brand of TL and whose rights were purchased under the concession agreement).

TL follows the steps listed below to establish business relations / conclude contracts or renew expired contracts with the parties described above:

- 1- Conduct a risk analysis.
- 2- An interview is held with the relevant party within the scope of the Compliance Program and the requirements are conveyed.
- 3- If necessary, the issue is evaluated in the Compliance Committee. While making this evaluation, the committee can make a comparison through price research..
- 4- If necessary, references of the relevant party or its history in the sector can be investigated. This research is carried out under the knowledge and direction of the Compliance Committee.
- 5- If necessary, TL provides training on TIC Compliance Code or TL's Compliance Program.

### Related Documents

*6290/K Procedure for Due Diligence in Scope of the Compliance Programme*

*KA203 Cooperation Due Diligence Checklist*



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### 9. ACCOUNTING BOOK KEEPING

Official financial books and legal records are kept by documenting all financial transactions accurately and in an honest manner in accordance with the civil and financial laws of Republic of Turkey. Accounting records are audited by a third party firm which is officially authorized by Republic of Turkey in related scope.

### 10. AUDIT

#### 10.1 Internal Audit

TIC Code Compliance Program; is evaluated independently and systematically by qualified internal auditors at planned intervals (at least once a year) in order to verify its effectiveness, suitability to the specified conditions and planning.

Internal auditors refer to the checklist published in the TIC Council Compliance Code Guidelines on Implementation Guide in their internal audits of the TIC Code Compliance Program process.

The audit result is reported to the Compliance Officer and the Compliance Committee.

#### Related Documents:

*KA151 Internal Audit Checklist in Scope of the Compliance Programme*

#### 10.2 External Verification

The effectiveness of the implementation of the compliance program is audited annually by an external, independent audit firm that is determined by the Compliance Officer and approved by TIC Council.

In the independent external audit, the subjects listed below are examined;

- Whether TL has created a compliance program in line with the requirements of the TIC Compliance Code,
- Whether the current compliance program (as applied) is in compliance with the current Guidelines to TIC Council Compliance Code,
- Completeness of executive declarations,
- The effectiveness of training and awareness activities,
- The compliance of the management of violation cases,
- Other requirements that are cited in Annex C of the Guidelines to TIC Council Compliance Code.

The external audit program is generated by considering the locations where TL provides service. A copy of the relevant external audit report is sent to the TIC Council to verify its compliance with the TIC Compliance Code.