



MLK CERTIFICATION CODE OF ETHICS



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PURPOSE OF THE PROGRAM

This is the Business Ethics and Compliance Program ("Program")' of purpose, MLK CERTIFICATION' of dealers, joint ventures or MLK CERTIFICATION your name her with consent using other sides including all establishment in the framework of vocational morality standards with rapport in activity since it shows submitted is your services from the integrity And This duration within ethic from their behavior sure to be for social or vocational status is to improve. – above bet last all sides from this later "MLK CERTIFICATION" aspect will be mentioned.

I. MLK CERTIFICATION BUSINESS ETHICS AND RAPPORT PRINCIPLES

1. Integrity

MLK CERTIFICATION, all in its activities professional, independent And unbiased aspect movement will.

MLK CERTIFICATION will conduct business with integrity and will not deviate in any way from its approved methods and procedures. endure will not show. where approved test methods in the results deviations for precaution MLK CERTIFICATION makes sure that such deviations do not change the current test results. will be.

MLK CERTIFICATION, datas, test results And other material the facts honesty And Good with intent will report And unsuitable One way will not change. Current findings, vocational ideas or determined results Only will report And TRUE One way by presenting will document.

2. Conflict of Interest

MLK CERTIFICATION, with any related organization in which it has a financial or commercial interest, or with any in a conflict of interest with the organization from being will avoid.

MLK CERTIFICATION is a self-employment that is connected to each other with different activities, but either to the same customer or to each other. owned companies And / or branches between will avoid conflict of interest.

MLK CERTIFICATION, of its employees of MLK CERTIFICATION with its activities interest from the conflict for avoiding sure will be.

3. Confidentiality

MLK CERTIFICATION will treat the information received during the presentation of its services as a trade secret and such information will not be published, third by the parties accessible won't happen either in of the people general to use open will not.

4. Anti-Bribery

Ownership CERTIFICATION does not include any form of payment, including bribes, regardless of the share of a contractual payment. the shape of the offer to be made or to accept will ban.

MLK CERTIFICATION, from customers from agents, contractors, from suppliers, either in any One party And either any means or means to obtain unfair advantage from or from employees of government officials. will prohibit the use of the channel.



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5. Fair Marketing

MLK CERTIFICATION shall refer to its competitors or their services, or make comparisons only with their own will present and market, but during these comparisons and attributions All information will be within the frame of accuracy, in no way misleading deceptive or misleading of people likely will not provide information.

II. BASIC PRINCIPLES

1. PROVIDED INFORMATION AND DOCUMENTS INTEGRITY

1.1 Our Services integrity

As MLK CERTIFICATION, we should avoid situations that will impair our professionalism, independence or impartiality. This We must adopt the principle of openness and transparency when examining and dealing with such situations. What we do is an honest way while same in time professional, independent And unbiased One way, from outside One effect under in the approved methods and procedures of the MLK CERTIFICATION, or in the reporting of current results and findings. We will continue without compromising any deviation. change the findings or results. aimed at any oppression And succumb to impact we shouldn't bend.

Obtained information and test results should be reported within the framework of honesty rules. Our reports, test results and our certificates real findings, vocational idea either in detection made results representation to do has to. Our processes and throughout our checks, We will make sure of the integrity of our services.

1.2 Financial and Accounting Documentation Integrity

All financial and accounting information must be duly, accurately and timely entered into our accounts. and should not give rise to an inaccurate, incomplete or erroneous application. All inputs are appropriate and evidenced. should be evaluated And honestly should be done. All documents in legislation determined durations with rapport in will be in the period should be stored.

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. of MLK CERTIFICATION each business unit or line manager in compliance with internal audit's MLK CERTIFICATION established procedures. responsible for its execution.

Consultants; The data recorded monthly, quarterly and year-end closing in the reporting system are compatible with each other. in because and published information with Make sure it's parallel.



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1.4 Integrity of Information Provided and Audit Reports

All employees share information and documents with internal employees and/or external customers. must ensure that it contains reliable, true and complete information (including electronic copies). CERTIFICATION OF EACH MLK employees, regardless of their level, from the reporting they make, the records they keep, the test results. And in documents they give information TRUE And full from the fact that personal aspect is responsible. provided This your documents into same in time; person to their resources related documents, financial, legal, tax belonging documents or to the state or regulator One will be presented to the board documents are also included.

2. CONFLICT OF INTERESTS

Conflict of interest, individual or business relationship persons in or your families personal your interests of MLK CERTIFICATION when it differs from their interests. You do not affect your judgment and judgment if you think even as it may affect This style from situations you should avoid. This cases independent decision It is vital to give your consent and to promptly report any potential trends that may cause a conflict of interest. Interest conflict situations that can create previously evaluated And Subject about risk analysis has been made.

Risk in the analysis; continually control, necessary written your commitments to be done And directly prohibition like control measures available.

Risk analysis with control under held titles below listed;

- Lead Auditor Trainings
- Representative Offices
- Advisor Organizations
- Full timed Audit Team
- External Welding Audit Team
- Full timed Employee
- Certification committee
- Certification Founding Top Management
- impartiality Providing committee
- Complaint And objections committee
- Area Managers
- calibration Services
- Experiment laboratory Services
- supplier Audit Services



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- Security to the rules Compliance

This titles under lower evaluations made;

- Own from their interests caused threats: Own interests in line with movement the one who person or threats from the organization. Concern about certification as a threat to impartiality, yourself belonging financial interest.
- Self-assessment threats: By the person or organization's work themselves from the evaluation caused threats. One certification your establishment, management system consultancy service has given is customer's management system audit own self will arise from the evaluation is an example of a threat.
- Proximity (or overconfidence) threats: Instead of seeking the person or organization for audit evidence,
- Digestion threats: Person or the organization clearly or hidden One way having a hard time (forced left) from the perception caused threats; place changing or authorized to authority report don't threat like.

3. CUSTOMER INFORMATION PRIVACY AND PROTECTION

All information obtained during the stages we provide services is considered confidential and confidential. has to be hidden. The information obtained can only be obtained from the third party by obtaining the approval of the customer when necessary. can be shared with the parties. Confidentiality agreement signed by MLK CERTIFICATION with its employees has serious sanctions and contains confidentiality clauses.

All MLK CERTIFICATION employees owner they are information to protect And hidden to be kept by providing personal aspect they are responsible. Other One from the side, MLK CERTIFICATION, subcontractors And suppliers with made in contracts also security commitments available.

The obligations of the employees regarding this confidentiality continue even if they leave the job (Defined periods are according to the standards.varies).

The servers and computers where the information is stored are also protected against external penetrations with special firewalls. In case of any problem regarding information confidentiality; The top management and information technology officer will be informed at the same time that possible sources of trouble will be eliminated before they turn into a real problem. The servers and computers where the information is stored are also protected against external infiltration by special firewalls. In case of any problem regarding information confidentiality; The senior management and information technology 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

Information managed by technical, commercial and financial information, software methodologies, trade secrets, databases, inventions and confidentiality agreements, whose technical knowledge has been acquired or developed by MLK CERTIFICATION, must be considered top secret and stored in this way. Use of such information should be restricted for professional purposes and should be made available only to designated and appointed personnel. The instruction regulating the use of the MLK CERTIFICATION logo and brand; It was shared with customers via the website and with employees via the quality module software.



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3.2 Internal Information

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

4. ANTI-BRIBERY RULES

As MLK CERTIFICATION, we are closed to all forms of bribery. We follow all local and international anti-bribery laws in all services or provisions we perform. As a requirement of our internal procedures;

- We track specific private activities such as sponsorship, charitable activities and political contribution/aid.
- We regulate the process of receiving or offering gifts, accommodation and expenses, and we constantly monitor such situations.
- We keep proper records and notes to ensure that the documentation of financial and accounting transactions is done accurately and fairly.
- Circumstances that may cause conflict of interest such as gifts and commissions are prohibited.
- All I. MLK 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.
- MLK 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. WORK SITUATIONS WITH OUR RELEVANT PARTNERS

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

- We want our business partners to work in strict compliance with national and international anti-bribery and corruption laws and regulations, and we want to ensure that improper payments are not channeled into 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.



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6. FAIR COMPETITION

MLK CERTIFICATION undertakes to compete fairly, anti-trust and in compliance with all other applicable laws. All MLK CERTIFICATION employees must act in strict accordance with all applicable and antitrust laws. If there is suspicion of unlawful conduct by companies and their management, the employee should seek advice from the administrative affairs department. When creating commercial documents, we should adopt the principles of transparency and emphasize the strengths of MLK CERTIFICATION instead of emphasizing the areas where our competitors are weak or insufficient. We will present the MLK CERTIFICATION in a fair and reasonable manner and make sure that the information presented is accurate and understandable. During the meeting with the customers, we have to avoid the words that will deliberately degenerate our competitors, which can be considered insulting and slanderous, and we cannot make any commitments about any service that we cannot provide or claim that MLK CERTIFICATION is accredited in this activity before checking / making sure of the requested service.

7. MEDIA AND COMMUNICATION WITH INVESTORS

We have developed ways of active communication to solidify MLK CERTIFICATION's image 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. VOCATIONAL MORALITY RULES IMPLEMENTATION

1. ESTABLISHMENT PRINCIPLES AND RULES

1.1 APPLICATION

MLK CERTIFICATION will implement a program, and based on this program, MLK CERTIFICATION will make its authority and rules more effective and powerful in applicable areas within the framework of the entire organization.

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

1.2 MLK CERTIFICATION BUSINESS ETHICS, COMPLIANCE RULES AND PRINCIPLES

1.2.1 MLK CERTIFICATION management confirms its commitment to implement this program by publishing its own principles and rules:

1.3 HUMAN RESOURCES

1.3.1 Employment

Prior to the job offer, prospective employees of MLK CERTIFICATION will be informed about MLK CERTIFICATION Ethics and Compliance Program Rules.



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1.3.2 Employee Commitment

MLK CERTIFICATION will ensure that:

- (a) Each employee will be provided with a copy of the MLK CERTIFICATION compliance rules and requested a signed statement that this copy has been received, read and understood. This record will be kept in the employee's file.
- (b) Signed statements will be requested from senior managers that they are kept up-to-date and follow this program each year:
- (c) Where the MLK certification instruction is permitted to comply with these rules in other parts of the organization, managers responsible for other parts will also be obliged to sign annual statements regarding the parts for which they are responsible.

The MLK CERTIFICATION rules will clearly state that the employee will not be subject to any rank reduction or penalty, even if it results in job loss resulting from the strict implementation of this program.

1.3.3 Employee Education

All employees of MLK CERTIFICATION, including managers, will be given a copy of the Code of Ethics. Records of the completion of the course will be kept in each employee's own file. Each employee has to enter compliance code training.

1.3.4 Code development

MLK CERTIFICATION employees; they will have the opportunity to communicate their recommendations on program improvement at performance reviews, staff training sessions or review meetings, or directly to the Compliance Committee chair.

1.3.5 Employee performance evaluation

MLK CERTIFICATION will ensure that each employee acts with awareness and understanding of the MLK CERTIFICATION Compliance Program during employee performance evaluations.

1.4 EMPLOYEE "HELP LINE"

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

1.5 EXTERNAL COMMUNICATION

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

- 1.5.1 Informing the public of IPR CERTIFICATION rules and, if appropriate, relevant information by displaying it on their website and in their annual financial statements.



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1.5.2 To the main e-mail address we have published on the Internet, the relevant parties; providing opportunities and means to submit questions, complaints or feedback.

1.6 REPORTING VIOLATIONS

1.6.1 MLK CERTIFICATION employees are encouraged to report to the Chairman of the MLK CERTIFICATION Compliance Committee or their appointed representative(s) with details of any breach or suspected breach.

The reporting employee will be protected against any form of retaliation if he or she has not acted in malicious or malicious intent. If requested, the employee's name will be kept confidential to the extent reasonably practicable.

1.6.2 MLK CERTIFICATION employees will be required to report this situation as described under article 1.7.1, in case any improper payment or other benefit that comes to their knowledge is offered or requested.

1.7 MEMBER REVIEWS AND SANCTIONS

1.7.1 Ownership CERTIFICATION The Chairman of the Compliance Committee or their designated representative(s) will initiate an investigation of any violations reported to them or of their knowledge.

1.7.2 The MLK CERTIFICATION will provide a documented procedure for conducting investigations and sanctions, which will be included in its requirements for:

(a) Provide records of all reported violations and actions taken respectively.

(b) The alleged perpetrator of this violation has the right to hear it.

(c) MLK CERTIFICATION management or the Compliance Committee will decide on the appropriate corrective actions and disciplinary action to be taken if any violations occur. These measures will include reprimands, demotions, suspensions or dismissals.

(d) The Chairman of the Compliance Committee receives progress reports from his/her appointed representative and/or management in relevant places; and prepares periodic summary reports to the relevant Compliance Committee on investigations, violations that have occurred, implementation of corrective actions and disciplinary actions.

1.8 EFFECTIVENESS OF PROGRAM APPLICATION

1.8.1 Management declaration

Drafting and signing of MLK CERTIFICATION from other managers (referred to in point 1.4.2 will be requested. These Compliance Declarations will be received for all applicable locations and/or activities by the Compliance Committee Chair, who will submit an annual summary report to the MLK CERTIFICATION Compliance Committee.



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1.8.2 Internal Audits

Ownership CERTIFICATION, Ownership CERTIFICATION compliance rules are implemented within their organizations and in accordance with the management declaration in article 1.9.1.

(a) complies with principles and rules; and

(b) will require internal auditors appointed as part of the internal audit plan to verify that it accurately reflects the current status of locations selected for field audits. Such field audits will review processes on site, including testing based on the sampling method, to ensure that the program is being implemented and implemented 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 head of the compliance committee, who will submit a summary report to the MLK CERTIFICATION Compliance committee. Compliance Officers and/or Compliance committees will carry out follow-up activities where applicable.

1.8.3. External Audits

1.9.3.1 Frequency

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

1.9.3.2 Independent External Audit Company

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

(a) (i) the firm will either be a firm hired to perform an audit of the Member's (consolidated) financial statements or another external audit firm engaged to audit the Member's program, in both cases (ii) the Member's program a suitably qualified member appointed by the approved national professional accountancy agency or board of directors to carry out its verification, and

(b) the external auditor will be 100% independent of the MLK CERTIFICATION body and will not have business partnerships with ITS, BIVAC, SGS, etc.

1.9.3.3 Use of complementary external audit firms

1.9.3.4

(a) different external audit firms (there will be firms that comply with the requirements of clause 9.3.2(a) if the member has activities in countries where the international audit firm does not have an office in accordance with clause 9.3.2(b)); or It is necessary to use correspondent audit firms that do not apply proper approaches and methods. The member and his international external audit firm will be required to report to the Director General on arrangements made to ensure that adequate review has been carried out for successful implementation of the program at all locations.



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

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

1.9.3.5 Scope of the audit

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

(a) Perform at least the following insurance review procedures based on the Compliance Code

(i) 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 conjunction with Code requirements.

(iii) monitor the existence of internal management systems, processes and controls regarding (a) alleged violations (b) Compliance Committee records and (c) compliance training

(iv) To review the following consolidated assertions:-

- Political Contributions

- Charitable contributions and Sponsorships

- Service fees of intermediaries

- Extraordinary expenses related to gifts, accommodation and expenses and verification of their statements:-

- compatibility with accounting records and supporting documents

- Approval by the Compliance Committee wherever applicable.

(v) Testing the follow-up system used to ensure that all management declarations are received and that all matters of concern or reports are sent by and on the instructions of the Compliance committee chair or, where applicable, his or her designated representative(s).

(vi) Other areas and audit procedures as deemed appropriate by the external audit firm and agreed with the Member.



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(b) To perform Insurance Inspection Procedures, with audit sampling of both the Member's locations and the systems and documentation applied at those locations, in accordance with Article 10.3.5 (a). 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 Organization and its characteristics.

(c) maximize the use of the services of the Member's Internal Audit Functions; and/or

(d) Avoiding repetitive work by Internal Quality Auditors and minimizing additional costs.

1.9.3.6 Reportable Conditions

Reportable conditions identified 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 has taken any corrective action.

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