

CODE of BUSINESS CONDUCT and ETHICS REGULATIONS

All employees at SSU CONSULTANCY and FOREIGN TRADE LLC (regardless of their job title) are required to comply with SSU's CODE of BUSINESS CONDUCT and ETHICS REGULATIONS if their employment contract at SSU continues.

1.0. PURPOSE

The purpose of SSU's CODE of BUSINESS CONDUCT and ETHICS REGULATIONS is to deter all employees from wrongdoings, to encourage honest and ethical behavior, and to ensure that all SSU activities are conducted in a completely consistent, legal, and ethical manner.

2.0. SCOPE

2.1. This regulation covers everyone who works permanently, temporarily, or part-time under an employment contract at SSU, regardless of their job title.

2.2. SSU employees may submit all suggestions and complaints regarding ethical issues confidentially by calling a designated voicemail system or by e-mail. All suggestions and complaints are investigated by the ETHICS and COMPLIANCE COMMITTEE.

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2.3. SSU's CODE of BUSINESS CONDUCT and ETHICS REGULATIONS is published on SSU's website (www.ssu-trading.com). SSU shall also publish any changes to the CODE of BUSINESS CONDUCT and ETHICS REGULATIONS in the same manner.

3.0. CONCEPTS and DEFINITIONS

3.1. **Values:** They are defined as goals that guide human life, have various levels of importance, represent abstract, non-objective, emotionally based subjective beliefs, are desirable, are not specific to a particular situation, but extend to all situations. In this context, it is related to indicators of individual norms and attitudes about what is "right" and what is "wrong" and the goals that people want to achieve.

3.2. **Business Morality:** It is defined as keeping honesty, trust and respect in the foreground and acting fairly in all business relations while doing a job. It is also possible to define it as the application of general moral rules in business life.

3.3. **Business Ethics:** It includes the rules of conduct created for a specific community and adopted by individuals in this community. It especially guides experts and managers in the field of personnel management.

4.0. OUR CORPORATE VALUES AND ETHICAL PRINCIPLES

4.1. SSU's continued growth depends on the ability of its employees to make decisions consistent with SSU's core values and ethical principles. As such, SSU is a company committed to:

- a. **Passion For Excellence:** Trying to achieve the best in everything we do.
- b. **Integrity:** Holding ourselves to the highest ethical standards. Always interact openly, honestly, and positively and always be on the side of the truth.
- c. **Teamwork:** Working together with trust, openness, honesty, and respect.
- d. **Inspired Employees:** Creating a culture where employees are valued and accepted, focused on their work and continuously improving. "Together, for the better..." is the essence of SSU.

4.2. The guideline for SSU's management, which determines SSU's strategies, is based on our core values.

4.3. For SSU to achieve the reputation of being a preferred employer and a good corporate structure in the eyes of society, a fair management style is always implemented.

4.4. All employees of SSU are expected to conduct their jobs in accordance with these values and our STANDARDS of BUSINESS ETHICS and CONDUCT (hereinafter referred to as the STANDARDS).

4.5. SSU's reputation is based on the integrity of each of its employees and business partners.

4.6. We continue our activities in compliance with all applicable laws, moral and ethical rules. Because we know very well that actions speak louder than words.

4.7. This regulation is not a set of rules, it is a resource and guide to be used for all decisions we shall make while doing our job.

5.0. OUR RESPONSIBILITIES TO OUR STAKEHOLDERS

5.1. **To Ourselves:** Someone who has no integrity may never be a part of SSU.

5.2. **To Each Other:** The honesty, respect, and fair treatment we show to those around us is not a favor, it is a debt we owe to each other.

5.3. **To Our Business Partners and Customers:** We have mutual trust and strong relationships with our business partners and customers, in terms of the quality and value of the service we offer them.

5.4. **To Our Shareholders:** Our shareholders trust us to use all our assets responsible for growing our business.

5.5. **To Our Community:** When we are sensitive to social conditions and give back to community, we create a sense of pride in our employees and earn the respect of the citizens in our community.

6.0. ETHICS and COMPLIANCE COMMITTEE

6.1. The ETHICS and COMPLIANCE COMMITTEE, appointed by the Board of Directors of SSU, aims to provide the necessary support and advice to all employees to act in accordance with the CODE of BUSINESS CONDUCT and ETHICS REGULATIONS.

6.2. The charter of the ETHICS and COMPLIANCE COMMITTEE at SSU is as follows:

- a. To assist all employees in using SSU's CODE of BUSINESS CONDUCT and ETHICS REGULATIONS in their decision-making processes.
 - b. To provide guidance to all employees on business ethics and compliance issues.
 - c. To ensure that the CODE of BUSINESS CONDUCT and ETHICS REGULATIONS is easily accessible to all employees.
 - d. To create an open communication environment where all employees can comfortably express their work-related problems.
- 6.3. All employees are expected to report any practice or behavior that is considered to violate the CODE of BUSINESS CONDUCT and ETHICS REGULATIONS to the ETHICS and COMPLIANCE COMMITTEE.
- 6.4. The Board of Directors of SSU are expected to always maintain an "open door" policy regarding employee questions and encourage all employees to report any potential violations or raise any concerns.

7.0. REPORTING VIOLATIONS and GETTING ADVICE

- 7.1. The best starting point for reporting possible violations and getting advice on ethical matters is usually the HUMAN RESOURCES unit.
- 7.2. SSU employees may submit all suggestions and complaints regarding ethical issues confidentially by calling a designated voicemail system or by e-mail. All suggestions and complaints are investigated by the ETHICS and COMPLIANCE COMMITTEE.



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- 7.3. All complaints should include all details of the violation as well as the date on which the violation occurred.
- 7.4. All reports sent to SSU's ETHICS and COMPLIANCE COMMITTEE are taken seriously and every allegation is investigated meticulously. In the event of any allegation being substantiated, the most effective corrective action is taken immediately to resolve the issue.
- 7.5. If any contact information is shared with the complaint, feedback is provided to the person submitting the complaint after the ETHICS and COMPLIANCE COMMITTEE reviews it.
- 7.6. Every complaint reported is investigated immediately and completely confidentially.

8.0. PROHIBITION of RETALIATION and/or REVENGE

- 8.1. At SSU, any act of retaliation or revenge against any employee who has filed a complaint or cooperated with the ETHICS and COMPLIANCE COMMITTEE in investigating any investigation is prohibited.

8.2. The employment contract of any SSU employee who commits retaliatory or vengeful behavior to any employee who cooperates with the ETHICS and COMPLIANCE COMMITTEE of SSU or files a complaint, shall be terminated immediately, regardless of his/her position and title.

8.3. Any SSU employee who feels that he/she has been subjected to retaliatory or vindictive behavior is requested to immediately contact HUMAN RESOURCES and/or the ETHICS and COMPLIANCE COMMITTEE.

9.0. TAKING ACTION

9.1. In the SSU workplace, when faced with an ethical dilemma, the responsibility to take action falls on the SSU employee.

9.2. Failure to take action when necessary and in a timely manner may result in grave consequences for SSU and its employees.

9.3. The decision-making and action plan outlined below can be helpful in evaluating whether an action is "right."

9.4. Making quick decisions along with work stress may often have negative consequences. At a decision stage, when under pressure and stress at a decision stage, considering the following decision-making and action plan can be beneficial for all parties.

10.0. DECISION MAKING and ACTION PLAN

10.1. Act responsibly.

- a. Do you take responsibility for your share and mistakes?
- b. Do you have all the detailed information you need?
- c. Are you sure this information is accurate?

10.2. Consider the core values of SSU.

- a. Is it respectful to our employees?
- b. Does it drive our people to excellence?
- c. Does it reflect integrity in our employees?
- d. Does it encourage teamwork among our employees?

10.3. Trust your judgment.

- a. Is the action fair?
- b. Does it feel comfortable?
- c. Is it the "right" thing to do?
- d. Could it be shared publicly?
- e. Can you look at yourself in the mirror and say that you acted with integrity?

10.4. Determine the impact on stakeholders.

- a. Does the action have any positive or negative impact on our stakeholders?

10.5. Make sure that your action complies with the following rules.

- a. To the law.
 - b. To our company policies.
 - c. To our ETHICS and COMPLIANCE COMMITTEE requirements.
 - d. To our customers' requirements.
 - e. To our suppliers' requirements.
- 10.6. Notify appropriate people.
- a. Were you able to receive a clear and honest response from our communication channels?
 - b. Have potential problems been clarified?

11.0. THE RULE of LAW and OUR CORE VALUES

- 11.1. SSU operates in compliance with all relevant laws and regulations.
- 11.2. Complying with the rules of law is significant not only in the local market and society, but also for reputation in the global market.
- 11.3. In today's environment, it is not enough for companies to simply comply with the law, and they are expected to meet higher standards.
- 11.4. To achieve higher standards, we need to make decisions and implement practices that are befitting of our core values such as respect for our employees, passion for excellence, integrity, and teamwork.
- 11.5. The first and most important obligation of SSU, which has a sense of responsibility and an institutional structure, is to comply with the laws of the countries and communities in which it operates.
- 11.6. Any SSU employee who violates any applicable law, for whatever reason, shall be subject to disciplinary action.
- 11.8. At SSU, we aim to do the right thing by going beyond simply complying with the law and doing our jobs right, and by acting in ways that exceed minimum standards.
- 11.9. For an SSU employee, integrity is not just a choice, it is a necessity. What is meant here is honesty in business and work, and it means treating those we work with fairly and respectfully, being accountable, and taking responsibility for the consequences of our actions.
- 11.10. Additionally, every SSU employee is responsible for adhering to our STANDARDS and taking action when aware of any action that violates them and reporting them to management. Not only those who fail to comply with our STANDARDS, but also employees who fail to report any unethical activity are subject to disciplinary action.
- 11.11. Any employee who is responsible for retaliating against a person who reports a violation shall be subject to disciplinary action, up to and including termination. Employees who knowingly make false reports shall also be subject to disciplinary action.

11.12. SSU managers are expected to take responsibility by setting an example for everyone regarding business ethics with their behavior towards all SSU employees. This approach of managers instills in all other employees the awareness of the standard of behavior they should have towards each other and ensures the creation of a work environment with ambitious standards.

11.13. SSU managers must be vigilant and take appropriate and consistent action in the event of any suspected violation. They must also be careful not to hire or delegate to anyone who gives rise to concerns that they may have difficulty understanding and applying our STANDARDS.

11.14. In case of non-compliance with the basic policies of SSU, disciplinary penalties up to dismissal are applied.

12.0. RESPECT FOR THE DIGNITY and DIFFERENCES of INDIVIDUALS

12.1. We respect the dignity of individuals and encourage diversity in our workplace. We never tolerate violence, discrimination, harassment, or retaliation. We provide equal opportunities to all our employees regardless of race, religion, creed, gender, age, or marital status. We strive to be an employer of choice by basing all employment and promotion decisions on merit.

12.2. At SSU, our goal is to always treat all our colleagues, suppliers, and customers fairly and equally. All SSU employees are expected to treat others with respect.

13.0. COMPLIANCE WITH HUMAN RIGHTS

13.1. At SSU, we comply with employment laws in every country in which we operate and always support fundamental human rights.

13.2. SSU does not employ child labor. Psychological and/or physical abuse is never tolerated. Our employees are respected for their free exercise of all legal rights. Any law that prohibits unfair discrimination based on a person's race, religion, creed, gender, age, or marital status is proudly supported.

13.3. We shall not cooperate in any way with any person, institution or organization that does not share our sensitivity, especially regarding human rights.

14.0. FAIR TREATMENT and EQUAL OPPORTUNITIES

14.1. At SSU, all employees are treated fairly, regardless of their position or title. The compensation policy is based on the competence and achievements of our employees. We recognize and encourage the achievements of our employees not only with monetary rewards, but also by offering them opportunities to advance their careers through promotions.

15.0. DIVERSITY and INCLUSION IN THE WORKPLACE

- 15.1. We believe that differences add value to us with creativity and innovative perspectives and that all our employees deserve the opportunity to work in an environment where the work-life balance is supported and free from any discrimination and/or harassment.

16.0. BULLYING and HARASSMENT IN THE WORKPLACE

- 16.1. At SSU, any verbal or physical behavior that is harassing or hostile and that impairs an employee's psychology and work performance is subject to disciplinary action, including termination. Our anti-bullying and anti-harassment policy applies to all individuals involved in the operation of SSU.
- 16.2. Additionally, any sexually explicit or unwanted verbal or physical conduct is prohibited. All employees are required to immediately report any behavior that makes them or others uncomfortable to SSU management. Remaining silent in such a situation means being complicit in disturbing behavior.
- 16.3. SSU has an internal complaints procedure in place to ensure an effective, thorough, and objective investigation. If an employee feels that he/she has been subjected to any form of bullying and/or harassment, he/she should make a written complaint to his/her manager and HUMAN RESOURCES as soon as possible. The individual determined by SSU to be responsible for the bullying and/or harassment shall be subject to disciplinary action up to and including termination.

17.0. HEALTHY and SAFE WORKING ENVIRONMENT

- 17.1. As SSU, we act with the awareness that one of the primary conditions for providing a good working environment is to respect the health of society and the environment.
- 17.2. As SSU, one of our main policies is to continue our activities in a way that does not pose any risk to the health and safety of our employees, customers, suppliers, visitors and of course the society we are a part of. On behalf of all our employees, we strive to provide a safe workplace where every precaution is taken against accidents and injuries.
- 17.3. To support this policy, each SSU employee is responsible for complying with the safety and health rules specific to their job. Our employees are also responsible for taking the necessary precautions to protect themselves and their co-workers and for immediately reporting any practices or conditions they consider unsafe to SSU management.

18.0. COMPANY BOOKS and RECORDS

- 18.1. As SSU, our reputation is based on the truthfulness of our written and verbal statements and the trust that others place in us. As a result of the integrity, we demonstrate in our accounting and financial records, we create trust with our stakeholders and enhance our reputation.
- 18.2. All assets of SSU are recorded in our books and records in the most accurate manner and available for disclosure at any time. For no reason and under no circumstances is a fake registration made in any way, changes are made to any document in any way, or documents that arouse such suspicion can never pass the approval of SSU administrators. No SSU employee, regardless of position or title, shall falsify any record. All financial records and statements of SSU shall accurately reflect all transactions of SSU and shall be maintained in accordance with applicable laws and regulations.

19.0. THE ACCURACY of BUSINESS RECORDS

- 19.1. It is extremely important that information about the operation of a business is recorded and reported honestly and accurately. Investors make decisions based on the provision of accurate information and reliable records by businesses. All SSU employees are required to properly record all information regarding the operation of the SSU.
- 19.2. No entry may be made in SSU that intentionally conceals the true nature of any transaction. For example, it is wrong to make false claims in a report, falsify performance measurements, record sales differently or early, or understate or overstate assets.
- 19.3. All financial books and accounting records of SSU accurately reflect all transactions that have taken place and comply with both Generally Accepted Accounting Principles and SSU's internal control regulations.

20.0. CREATING and RETAINING BUSINESS RECORDS

- 20.1. All business records of SSU, including digital records, are subject to public disclosure in the event of any legal investigation. Therefore, when SSU employees record any information, they try to be as clear and accurate as possible.
- 20.2. All documents that are not deemed necessary to be used or kept later, that are not archive materials, and that have lost their legal value and any evidence, are destroyed in accordance with the procedures and principles specified in the regulation.

21.0. GOODWILL

- 21.1. We are aware that SSU shall be successful to the extent that it treats not only its customers, employees, and suppliers but also its competitors fairly and honestly. The way to maintain our success in the market by maximizing our reputation and our customers' loyalty is based on the quality of our services and the value we provide, offered with all our good intentions.

- 21.2. The concept of fair competition is one of the most distinctive features of SSU. All our relationships, which we officially register through our business contracts, are focused on obtaining an understandable, respectable, and fair profit for all parties.
- 21.3. SSU has adopted the principle of cooperating only with business partners (suppliers, distributors, dealers, etc.) who adopt and demonstrate high business ethics and moral values. No cooperation shall be made in any way with any person and/or organization that operates in violation of applicable laws or regulations.

22.0. MARKETING, NEGOTIATIONS, and CONTRACT EXECUTION

- 22.1. Care is always taken to ensure that the services provided by SSU are announced to the public accurately and clearly. It is never acceptable for any advertisement or promotion to be unrealistic, misleading, or deceptive.
- 22.2. All commercial relationships at SSU, whether customer or supplier, are registered and regulated by a contract. Obligations arising from any contract in force are considered binding for all SSU employees, especially the employees of the department subject to the contract.

23.0. PURCHASING PRACTICES

- 23.1. All purchasing decisions at SSU are made by considering a variety of factors. During this process, care is taken to ensure that personal or family relationships do not influence these decisions.
- 23.2. It is important to cooperate not only with suppliers who offer competitive offers in terms of price, but also with suppliers who have consistent product/service quality and who do not have any financial/legal problems.
- 23.3. Regardless of the purchase amount, there is always a written contract in all our purchasing processes with our suppliers. All sales and delivery conditions regarding the service or product to be purchased are clearly stated in the contents of this contract. In this way, it is aimed at preventing all possible errors so that no party is victimized.
- 23.4. As is true for all our other business partners, respecting the confidential information of our suppliers is one of SSU's important principles.

24.0. COST and PRICING DATA

- 24.1. As SSU, since we have commercial activities in many different countries, we attach importance to the international validity of the business contracts we make with our customers or suppliers. In some legal processes, the relevant court may request us to declare all our cost or pricing data (such as price offers, we receive from our suppliers, information on changes in our purchasing volume, data on our relevant operational costs). In such a case, we undertake not to provide false or misleading information in any way.

25.0. CONTRACT PERFORMANCE

- 25.1. As SSU, our goal in this context is to provide a quality service that exceeds the expectations of our business partners while fulfilling the obligations arising from existing commercial contracts.
- 25.2. For SSU, quality means doing a job right, on time and always to the satisfaction of our business partner.
- 25.3. We know that real quality is not trying to fix a mistake later, but a behavior that results in doing the job right the first time, within the framework of our highest business ethics and moral values.

26.0. POTENTIAL CONFLICTS of INTEREST and THEIR RESOLUTION

- 26.1. Integrity in a business relationship means that all parties work together for common interests and do not make decisions based on personal interests. When we act with integrity, we earn the trust of our business partners and establish long-term commercial relationships. Acting out of personal interest leads to loss of trust and damages our reputation.
- 26.2. It is the expectation of all SSU stakeholders that all decisions made in business processes are qualified to take care of the interests of SSU at the highest level. Any situation that creates or appears to create any conflict of interest between the personal interests of decision makers and the interests of the SSU must be avoided. Any potential conflict of interest must be reported immediately to the ETHICS and COMPLIANCE COMMITTEE.
- 26.3. All customers and suppliers of SSU are treated fairly and impartially, free from any conflict of interest.
- 26.4. All SSU employees have an obligation to stay away from any commercial or other relationships that would tarnish this commitment.

27.0. FAMILY MEMBERS and CLOSE PERSONAL RELATIONSHIPS

- 27.1. When family members, relatives or close friends are employed by the same company or collaborate or compete with the organizations they work for (or have partnerships with), various conflicts of interest are likely to arise.
- 27.2. SSU employees and business partners are expected to notify SSU management in advance of any work that may pose a conflict of interest. Because failure to report or disclose a potential or actual conflict of interest may result in termination of employment.

28.0. PERSONAL INVESTMENTS

- 28.1. SSU employees may not, directly, or indirectly, hold any proportion of partnership interests in any entity that cooperates, seeks to cooperate, or competes with SSU without the written consent of SSU management.
- 28.2. It is forbidden for an SSU employee to evaluate a business or investment opportunity discovered on behalf of SSU by eliminating SSU and evaluating it for himself/herself using the position provided to him/her by SSU.

29.0. GUIDELINES ON CONFLICT of INTEREST

- 29.1. An SSU employee cannot work for another organization or engage in any commercial activity on his/her own behalf without the knowledge and written approval of the SSU management!
- 29.2. An SSU employee cannot cooperate on behalf of SSU with a company in which he/she or a relative has a partnership or any interest without the knowledge and written approval of the SSU management!
- 29.3. An SSU employee cannot own or have any proportional share in a company that is a customer, supplier, competitor, or business partner of SSU without the knowledge and written approval of the SSU management!
- 29.4. An SSU employee cannot provide consulting services to any customer, supplier, competitor, or business partner of SSU, acting independently of SSU, without the knowledge and written approval of SSU management!
- 29.5. An SSU employee may never use SSU assets and intellectual property for personal gain!
- 29.6. An SSU employee may not accept gifts or payments of any kind on his/her behalf from any person or organization doing business or intending to do business with SSU!
- 29.7. An SSU employee may not attempt to hire a candidate with whom he/she has any relationship, especially for an open position that involves control or influence over promotional opportunities and compensation, without the knowledge and written approval of SSU management!

30.0. BUSINESS COURTESIES POLICY

- 30.1. SSU employees are obliged to refrain from giving or receiving gifts intended to influence, or giving the impression that they do so, the decision-making process. Accepting or giving such gifts may damage SSU's relationships with all business partners and its reputation and may expose SSU to legal sanctions.
- 30.2. In many countries and sectors, gifts are given and received to strengthen business relationships. However, although SSU management accepts that such gift exchanges are for commercial purposes and are a sign of generosity, it prohibits all SSU employees from accepting or offering any gift, favor or benefit to the other party in order to avoid creating any perception in the decision-making processes.

- 30.3.** Accepting or offering any personal gifts, favors or benefits between SSU employees and SSU business partners, even outside of the business environment, is also unacceptable to SSU management.

31.0. BRIBERY and CORRUPTION

- 31.1.** The most usual form of corruption around the world is bribery. Offering or accepting a bribe not only violates SSU policies but also may subject both the SSU and the SSU employee involved to legal sanctions.
- 31.2.** Individuals and organizations found guilty of offering, giving, receiving, or soliciting a bribe can face serious penalties, including imprisonment and fines. Companies can be found guilty of corporate crimes and face unlimited fines.

32.0. DECLINING GIFTS WITH GRACE and RESPECT

- 32.1.** A gift sent by courier to an SSU employee (not hand delivered) must first be reported to the SSU management and then returned with a letter explaining the SSU policy on this matter.
- 32.2.** If this is a perishable or non-refundable gift, SSU management shall donate this gift to a charity along with a letter of explanation or distribute it to SSU employees.

33.0. GLOBAL REPUTATION

- 33.1.** The purpose of SSU's establishment is to be able to take part in global markets. To achieve this, it is necessary to be sensitive to the rules and traditions specific to each country in which commercial activities are conducted.
- 33.2.** Knowing and complying with the laws, regulations and customs of each host country and community in which we do business makes SSU a good "corporate citizen."
- 33.3.** As SSU, we are aware that we shall be welcome if we do our job not as a "foreigner", but as part of the host country and community where we work and make positive contributions to them.

34.0. ABUSE of INSIDER INFORMATION

- 34.1.** Insider trading involves buying or selling securities while in possession of non-public information to gain a personal trading advantage. Not only the directors of the company, but everyone who has essential information that has not been publicly disclosed is referred to as an "insider".
- 34.2.** The information in question here is information that is expected to affect the market value of securities or influence investors' decisions regarding securities transactions.

34.3. Protecting the confidentiality of non-public information belonging to SSU or a business partner of SSU (customer, supplier, etc.) is the obligation of SSU employees who have access to this information in the course of their work at SSU. Accordingly, all SSU employees undertake and agree that they shall comply with the following simple 2 (two) rules, along with the laws and regulations related to the disclosure and trading of any corporate information:

- a. Absolutely no transactions shall be made with information that is not publicly available.
- b. Any information that may provide an advantage in the financial market in any way cannot be shared with others.

35.0. PROTECTING SENSITIVE INFORMATION

35.1. One of SSU's most valuable assets is information, and like all other assets of the company, all information not publicly disclosed must be carefully protected. This includes protecting the information of all our business partners, such as our customers and suppliers.

35.2. The obligation to protect confidential information in the SSU continues even after the employee leaves the SSU.

35.3. Confidential information is protected by the SSU as follows:

- a. By keeping all "confidential" information in a secure environment where it cannot be easily accessed.
- b. By limiting access to all "confidential" information to only those who need to know it due to their job duties.
- c. By destroying documents containing "confidential" information, accompanied by security measures.
- d. By avoiding discussion of "confidential" information in public areas (such as public transport, elevators).

35.4. SSU employees are obliged to act responsibly in protecting all intellectual property rights and sensitive non-public information, regardless of who owns them.

35.5. SSU employees are prohibited from using improper methods to obtain proprietary information from any of our competitors.

36.0. RESPECT FOR COMPANY ASSETS and RESOURCES

36.1. The effective use of SSU's resources is critical to our efficiency and therefore to our profitability. Waste of resources, on the other hand, leads to a decrease in productivity while costs rise.

36.2. Like many other companies, employees at SSU are entrusted with various company assets and are given a special responsibility to protect them. These include not only financial assets but also assets such as computers and office supplies.

- 36.3. All SSU employees agree and undertake that they shall use any resources belonging to the company prudently.
- 36.4. All assets, such as computers, printers, and networks, that SSU allocates to its employees may only be used in accordance with company policy.
- 36.5. Using SSU's assets to access or share with others any content outside of SSU's activities is prohibited.
- 36.6. Unauthorized copying or use of software and other legally protected works belonging to SSU for non-business purposes is prohibited.
- 36.7. Any action of an SSU employee involving theft, fraud, embezzlement, or misuse of any company assets is ground for immediate dismissal.
- 36.8. Every SSU employee using company assets is advised to consider the following guidelines:
 - a. SSU's assets cannot be used for personal business, any consultancy service, the work of another company, or political activities!
 - b. While SSU's assets are being used, no other SSU employees can be victimized in any way and their work performance cannot be adversely affected!
 - c. SSU's assets cannot be used for any illegal activity that could damage SSU's reputation or negatively affect any of its interests!
 - d. SSU's assets may not be used in any way that is disruptive or offensive (such as sexual, discrimination, hatred, or threats)!
 - e. SSU assets cannot be sold or loaned to anyone else by unauthorized employees!
 - f. In case of the slightest doubt regarding the use of an asset belonging to SSU, HUMAN RESOURCES or the ETHICS and COMPLIANCE COMMITTEE must be consulted immediately.

37.0. PARTICIPATION IN SOCIAL and POLITICAL ACTIVITIES

- 37.1. Aiming to be a sensitive organization on all issues, SSU wishes its employees to take an active role in social life. It is a source of pride for SSU that our employees are involved in various non-governmental organizations. However, no SSU employee may force another SSU employee to join any charity or non-governmental organization.
- 37.2. SSU respects the right of its employees to participate in any political process and engage in political activities. However, it should always be made clear that individual opinions and actions are entirely the employees' own and have nothing to do with SSU.
- 37.3. Employees may not use SSU resources in any way to support their personal political party, lawsuit, or candidate elections, and they may not make SSU appear to support these views and actions.
- 37.4. SSU's policies prohibit corporate contributions of any kind to a candidate or political party in connection with a political election.

37.5. SSU undertakes to comply unconditionally with the local laws of each country in which it operates. SSU prohibits offering money or anything else of value, directly or indirectly, to influence the authority, actions, or decisions of foreign government officials. Before any payment is made to a foreign government official, the SSU employee must consult with and obtain written approval from the SSU management.

38.0. ANTITRUST LAWS and RESTRAINT of TRADE

- 38.1. Competitive conditions in trade should be fair. When a company has an unfair advantage in a market, competition is hindered, and customers are negatively affected.
- 38.2. SSU always advocates and acts in accordance with fair trade and free enterprise. One of SSU's goals is to conduct business in countries that have implemented antitrust laws and regulations.
- 38.3. Antitrust is any political or economic attempt to prevent a single large firm, or several sister firms producing the same type of products, or several separate firms that have no connection but produce the same type of products, from formally merging or unofficially acting together in order to prevent commercial competition between them and increase their profits.
- 38.4. "Trade restriction" practices that are contrary to antitrust laws include:
- a. An attempt by competing companies that produce the same type of products to fix or control product prices by making agreements between themselves.
 - b. Refusing to trade with a particular supplier or customer group, i.e., boycott.
 - c. Efforts to misrepresent, disparage or harass competing companies.
 - d. Competing companies come together and allocate target markets and customers among themselves.
 - e. Imposing restrictions on the production or sale of certain products to restrict competition.
 - f. Contracts or other arrangements involving exclusivity (i.e., exclusive to a single person or organization).
 - g. Tie-in sales or other restrictive agreements with suppliers and customers.
 - h. Price discrimination.
 - i. Other restrictive terms of sale as between customers.
- 38.5. SSU employees are prohibited from engaging in any discussions with representatives of other companies, institutions or governments regarding trade restrictions or anti-boycott activities. Employees are obliged to report any such discussions initiated by any person directly to the ETHICS and COMPLIANCE COMMITTEE.
- 38.6. Violation of the antitrust and anti-boycott laws or regulations in force in any country may result in severe legal sanctions and fines for both the SSU and its employees.

This REGULATION and the ETHICS and COMPLIANCE COMMITTEE shall not be used to oversee personal complaints.

This REGULATION entered into force on **June 13, 2024**.

Selim CAGLAR

Founder & Principal

SSU CONSULTANCY and FOREIGN TRADE LLC

