The purpose and subject of the activity of Avrasya Sera Gazı Doğrulayıcı Kuruluş Mühendislik A.Ş. are specified in the Turkish Trade Registry Gazette dated 16 November 2016 and numbered 9199. Our company's main field of activity **is National Legislation (MRV), 14064-1 Corporate Carbon Footprint and Carbon Border Adjustment Mechanism (CBAM)** verification works and transactions.

As AVRASYA senior management;
In accordance with its management system, AVRASYA assures that this system is operated in the most accurate way and that the system achieves the intended results. It is essential to regularly evaluate and increase opportunities in order to achieve the programs within the management system and the goals of these programs. AVRASYA carries out studies to prevent and reduce undesirable effects and possible failures for all activities carried out within its structure. The improvement effects of all prevention reduction studies carried out are controlled.

AVRASYA manages conflicts of interest and ensures impartiality by understanding the importance of impartiality in carrying out validation/verification activities.

AVRASYA is at an equal distance to all organizations in accordance with its policies. An impartial and independent structure has been established for verifiers, lead verifiers, technical experts, independent reviewers, committees, decision-makers, approvers and all other personnel involved in all verification activities, away from all kinds of commercial, financial, administrative and other internal and external pressures that may affect the type of business. On behalf of AVRASYA, no person or organization can influence the decisions and honesty of the personnel, boards, verifiers and technical experts involved in verification activities. AVRASYA and its personnel adhere to the principle of openness in communication with the relevant business and other parties in all verification activities, strictly operating within the framework of confidentiality principles.

Avrasya is responsible for verification statements and retains its authority.

Activities and services will be carried out by competent personnel in parallel with the expectations and needs of the clients in accordance with **legal requirements, national,** EU legislation and international rules. In all personnel recruitment, the procedure regarding impartiality, independence and conflict of interest will be followed. The measures taken in the relevant procedure are specified. All employees and all board and committee members

in AVRASYA are independent in all their duties and it is guaranteed by this declaration and commitment that they are and will be free from commercial, financial and other pressures.

As AVRASYA, we will avoid all behaviors that will damage the reputation of its clients, all employees and other parties with whom it has commercial relations. Within the scope of the verification activity, non-objective comments and evaluations will not be made, biased and intolerant attitudes and behaviors that may adversely affect organizations will not be made, and we will be impartial and independent in this service. At the same time, during the verification service, unnecessary financial burdens and similar conditions will not be put forward to the clients, except for the issues specified in the service contract between the parties, and no discrimination will be made in the conditions, rules and documents that must be complied with in accordance with the legislation.

Consultancy services will not be provided by AVRASYA employees and persons acting on their behalf to the organizations to which verification services are provided. No activity will be carried out that would contradict the independence of greenhouse gas verification activities. In order to ensure this, the necessary information, declaration and commitment will be obtained from each employee. In addition, deterrent measures have been taken and are specified in the relevant procedure. Greenhouse gas verification services will not be provided to organizations with which the AVRASYA management is a partner or has any official ties.

In order to prevent conflict of interest, it will not assign any personnel who provide greenhouse gas consultancy to the client for 3 (three) years following the end of the consultancy for verification or other verification activities. In order to ensure this, the necessary information, declaration and commitment will be obtained from each employee. In addition, deterrent measures have been taken and are specified in the relevant procedure.

AVRASYA senior management will be impartial in verification activities and will provide the necessary training for every employee within its organization to understand the importance of impartiality. AVRASYA will regularly analyze conflicts of interest that may threaten the neutrality of its activities and ensure that this analysis is understood by all its staff. AVRASYA asks its internal and external personnel to report any situation that may cause a conflict of interest when they become aware of it. It will use the threats to impartiality arising from the activities of such personnel or organizations as input in risk analysis. Through this analysis, it will ensure objectivity in its activities.

In terms of ensuring client satisfaction and the prestige of AVRASYA, no sacrifice will be spared for the personnel to constantly improve and renew themselves. While providing services, the principles of impartiality, independence and confidentiality will be taken as a basis, and the requirements of the relevant standards, regulations and guidelines will be meticulously implemented in order to meet the highest level of client satisfaction.

At every stage of the verification activities carried out by AVRASYA, individual or institutional complaints and objections that may arise from all kinds of persons, institutions, etc. will be handled and evaluated independently and impartially.

As AVRASYA, we will not enter into relations with competitor companies that provide greenhouse gas verification services.

Factors such as the size of the organization of the applicant client, membership in any group or organization, and the number of verifications will not have different expectations. The closeness, friendship and kinship of the personnel in the verification pool never require acting outside the verification rules, and measures regarding the issue will be taken by AVRASYA.

As AVRASYA, we do not provide greenhouse gas consultancy in verification activities. In addition, it does not have any relationship with any consultancy firm in terms of ownership, administration, management, personnel, shared resources, financing, and does not use it as a marketing element or outsourcing. Verification services are not provided in case of any situation that threatens the impartiality and independence of the clients who have received consultancy on greenhouse gas verification.

In the event of inappropriate claims by consulting organizations using the name of AVRASYA that verification would be simpler, easier, faster and cheaper, all measures will be taken to remedy this situation, including taking legal action.

AVRASYA will not offer internal audit to its clients to whom it provides greenhouse gas verification services and will not perform internal audits.

The confidentiality and security of the information and documents of the facilities we are clients of will be ensured, and they will not be shared with third parties without the written consent of the relevant client, and if this information is requested by the relevant authorities, it will be notified as permitted by the relevant legislation.

Within the framework of the "Impartiality Audit Mechanism", an independent committee will be established periodically every year to audit compliance with the principles of impartiality and independence, and it will be evaluated by the committee.

In case of proven damages that may arise from AVRASYA, all kinds of legal compensation will be paid. The financial resources to be needed in matters other than professional liability insurance will be constantly protected from the personal existence of the owner of the AVRASYA company and its continuity will be ensured.

BOARD OF DIRECTORS

GÖKÇE PARER
13.07.2026