

Strong Ethics & Compliance Policy



- Key elements of a strong ethics and compliance policy are:
 1. **Compliance with the law** – This is the most basic form of **compliance**, but companies should challenge themselves to go beyond complying with minimum standards.
 2. **Definition of unethical behavior**
 1. Harassment: of women, minors, co-workers and subordinates.
 2. Discrimination: between ethnic groups, or by color, gender or religious beliefs.
 3. Bribery: to political, government, superiors, customs, immigration or commercial parties.
 4. Theft: from ships, owners, authorities, customs, commercial parties, cooperating companies or businesses.
 5. Fraud: government authorities, businesses, competitors, cooperating companies, partners, employers and employees.
 6. Retaliation.
 3. **Integrity statement**
 1. The company's mission, vision and goals are part of each employee's contract.
 2. Employees are responsible for their conduct, as clearly described in the company's ethics policy.
 4. **Anti-bribery, gifts, and entertainment-**
 1. Gifts and entertainment given to designated commercial and operational management, directors and all employees are limited to USD 25.00.
 2. This rule applies to lunches and dinners.
 5. **Reporting mechanisms**
 1. Employees are likely to uncover unethical practices in the workplace before senior executives do.
 2. The company encourages employees to **report misconduct**, by
 - Informing the company's legal advisor and ombudsman Billur Akata by filling out the related form on our website, by anonymous reporting or over the hotline phone.
 - Always use management's open-door policy to report misconduct, including mobbing and harassment.
 - WWW.MASTERSHIP.COM + 44 7969 773614 or legaladvisor@mastership.com
 - **Confidentiality**-The highest degree of confidentiality will be maintained in a criminal act or a court case for those making complaints or involved in an internal investigation.
 6. **Accurate accounting**
 1. Corporate accounting is highly regulated and is booked using Turkish tax and commercial laws.
 2. The company's sworn accountants and accounting officers are responsible for keeping accurate records and always to be ready to provide proof that all transactions are correctly reflected in the company's books and records.