



CODE OF ETHICS AND COMPLIANCE FOR

TRIO Integration Information Technologies
Education Trade Inc.

1) Description and Scope

As Trio Integration Information Technologies Education Trade Inc. (hereinafter referred to as “TRIO”), we are committed to upholding the highest standards of integrity and ethical conduct. This Code of Ethics and Business Conduct outlines the principles that guide our business practices and interactions with stakeholders.

This Code applies to all distributors, resellers, suppliers, subcontractors, agents, and sub-partners associated with TRIO. All parties are required to comply with these rules. The Code is binding on all permanent or temporary staff, independent contractors, and sub-distributors working on behalf of TRIO. Failure to comply with the Code may result in serious legal and commercial consequences for both TRIO and its business partners.

Doing business with TRIO means agreeing to comply with this Code. Violations may lead to the termination of TRIO’s business relationship, claims for compensation, and national or international legal sanctions.

2) TRIO's Core Values and Expectations

TRIO is committed to acting with honesty and integrity in all its business activities. With its innovative and perfectionist approach, it aims to create added value in all partnerships. In this context, TRIO expects all its business partners, just as it does itself, to adopt the highest ethical standards. Business processes must be conducted on the basis of honesty, transparency, and responsibility, and all parties must comply with fair competition rules.

TRIO also upholds respect for diversity, inclusiveness, and cultural differences. Business partners must not discriminate against their employees or stakeholders and must create a safe and fair work environment by providing equal opportunities.

For TRIO, reliability and accountability are indispensable. All business partners must act transparently in their operations, maintain accurate records, and follow a zero-tolerance policy against unethical practices. While TRIO is committed to carrying out socially and environmentally responsible actions, it also requires all business partners to assume the same responsibility.

3) Code Implementation

TRIO expects its business partners to integrate this Code into their own policies, communicate it to all employees, and establish effective internal control mechanisms within their business processes. Implementation of the Code is a mandatory obligation.

Business partners are required to immediately notify TRIO of any past or ongoing issues related to corruption, fraud, competition violations, trade violations, or other investigations. TRIO expects its business partners to provide reasonable cooperation in order to investigate potential

violations or assess the effectiveness of compliance programs. Full access to documents, records, and relevant personnel must be granted. Transparency cannot be neglected.

4) Compliance with Laws, Regulations and Business Practices

TRIO requires all its business partners to fully comply with national and international laws. Each partner is obliged to adhere to the laws of the country in which it operates, as well as to TRIO's ethical standards.

- Business partners must conduct risk-based due diligence on third parties with whom they will establish relationships on behalf of TRIO. No business should be conducted with individuals or entities involved in bribery, fraud, forgery, or improper activities.
- Gifts, hospitality, travel, or entertainment expenses must only be provided at a reasonable level and transparently. Gifts that benefit public officials or TRIO employees, gestures exceeding USD 150, and luxury hospitality are prohibited.
- Under no circumstances may business partners offer or accept bribes, kickbacks, extortion, or other illegal payments. Decisions must be made solely based on the value and quality of TRIO's products and services.
- All partners working with TRIO are required to fully comply with the U.S. FCPA, the UK Bribery Act, and applicable anti-bribery regulations in their country of operation. Violations result in severe sanctions.
- Business partners must avoid all practices that restrict competition, including price fixing, market or customer allocation, bid rigging, cartelization, or any other anti-competitive conduct. Violations of competition laws may result in heavy fines and imprisonment.
- All parties working with TRIO must maintain financial records accurately, completely, and transparently. False accounting, hidden funds, fake invoices, or suspicious financial practices are prohibited and considered violations.
- All business partners must comply with trade and export controls, economic sanctions, and import-export regulations. Violations of U.S., EU, and local laws may result in severe penalties and jeopardize the partnership.
- TRIO requires all partners to respect human rights and never allow illegal practices such as forced labor, child labor, or human trafficking. Health, safety, and fair working conditions must be ensured.
- Partners must adopt environmentally responsible practices and comply with applicable environmental regulations. Waste management, energy efficiency, and sustainable resource use should be considered part of their responsibilities.
- Business partners must protect confidential information belonging to TRIO or third parties. Unauthorized use, sharing, or theft of trade secrets is prohibited. Personal data must only be processed for legitimate purposes and in compliance with data protection laws.
- Conflicts of interest are strictly unacceptable. Family ties, close personal relationships, or inappropriate business gestures that may compromise impartial decisions must be

reported to TRIO immediately. Secret agreements and “side contracts” are strictly prohibited.

5) Ensuring Partner Compliance

TRIO conducts risk-based due diligence on all business partners before initiating a relationship. Partners are required to provide the necessary documents accurately and completely during this process, share beneficial owner information, and cooperate fully.

- TRIO conducts periodic reviews throughout the course of the partnership. Partners are obliged to provide up-to-date information on their past activities, financial structures, and ethical compliance status in a timely manner. Transparency is essential.
- Business partners must fully complete all trainings assigned by TRIO. These trainings cover anti-bribery, export compliance, competition laws, and data protection. Submission of a participation certificate is mandatory.
- TRIO requires regular certification from its partners. Partners must provide written confirmation that they are in compliance with applicable laws and TRIO policies. Misleading or incomplete statements are grounds for contract termination.
- Partners who have knowledge of ongoing or past corruption, trade violations, antitrust investigations, or unethical practices are obliged to report this immediately to TRIO. Concealment is prohibited.
- Upon TRIO’s request, partners are required to open their internal control processes, risk mitigation activities, and compliance documents to audit. Refusal to cooperate is considered a compliance violation and is subject to sanctions.

6) Anti-Corruption Laws

- TRIO has zero tolerance for bribes, kickbacks, extortion, or similar illegal payments. Partners must base all business decisions solely on the value and quality of TRIO’s products and services.
- Partners must comply with the U.S. FCPA, the UK Bribery Act, and the anti-bribery regulations of their own countries. Violations may result in heavy fines, imprisonment, and termination of the partnership.
- Values considered bribery are not limited to cash payments; they include any benefit-providing advantages such as travel, accommodation, gifts, donations, sponsorships, and business opportunities. Such offers are strictly prohibited.
- Partners must formalize their anti-bribery policies in writing, establish internal control mechanisms, and provide regular training to their employees. TRIO reserves the right to audit the effectiveness of these systems.



7) Gifts and Entertainment

- Partners may not offer expensive gifts to TRIO employees or public officials that provide personal benefits. Gifts exceeding USD 150, luxury trips, or inappropriate hospitality are strictly prohibited and constitute non-compliance.
- All gifts and hospitality must be reasonable, transparent, and consistent with the nature of the business relationship. Gestures made for hidden or improper purposes are considered unethical behavior and may jeopardize the partnership.
- Gifts or event tickets provided through the Marketing Development Fund (MDF) must comply with the rules established by TRIO, and necessary notifications must be made, particularly for government customer events.
- Partners must establish internal approval mechanisms regarding gifts and hospitality and maintain transparent records. These practices will be reviewed during compliance audits, and deficiencies will be considered violations.

8) Financial Integrity and Accurate Record Keeping

- TRIO business partners must maintain all financial records accurately, completely, and transparently. False accounting, issuing fake invoices, concealing funds, or opening secret accounts are strictly prohibited and considered violations.
- Partners are required to record all financial transactions related to TRIO, properly retain documents, and provide them to TRIO upon request. Improper accounting practices may result in contract termination.
- Illegal financial methods such as “slush funds” or “parking funds” are prohibited. Partners must use company resources only as required for business purposes and must report fund movements accurately.
- TRIO reserves the right to audit the accuracy of financial records. If incomplete or misleading records are identified during audits, the partnership may be immediately terminated and legal proceedings initiated.

9) Compliance with Antitrust and Competition Laws

- TRIO business partners may not engage in any practices that restrict competition. Behaviors such as price fixing, bid manipulation, and market or customer allocation are prohibited and may result in severe fines.
- Partners may not restrict customers’ freedom of choice in sales related to TRIO products. Forcing customers to purchase only TRIO products or less popular products violates competition laws and leads to severe sanctions.
- Practices such as bid sharing, bid-rigging, or bid rotation to gain a competitive advantage are prohibited. Such actions result in both the termination of the partnership with TRIO and criminal penalties.
- Any cooperation that may appear to violate competition laws, including secret agreements with competitors or attempts at market division, must be reported to TRIO

immediately. Violations place both the company and responsible individuals at legal risk.

10) Trade Compliance (Export & Sanctions)

- TRIO business partners must fully comply with U.S. EAR, OFAC, EU, and local export regulations. Violations of export laws may result in heavy fines, imprisonment, and export bans. (<https://sanctionssearch.ofac.treas.gov/>)
- All TRIO products, software, and technologies are subject to U.S. export control laws. Therefore, prior to any sale or re-export to another country, license requirements must be verified. Sales or transfers to sanctioned countries and regions such as Cuba, Iran, North Korea, Syria, Russia, Belarus, and Ukraine's Crimea, Donetsk, and Luhansk regions are strictly prohibited. Violations carry severe penalties.
- Prohibited parties include those on the OFAC SDN List, the BIS Entity List, EU sanctions lists, terrorist groups, and weapons of mass destruction proliferators. Screening of customers and suppliers against these lists is mandatory. (<https://sanctionssearch.ofac.treas.gov/>)
- Partners must assess suspicious transactions based on the "Place, Purpose, Product, People" criteria. Unclear shipping addresses, concealed end-use, or connections with prohibited parties are considered red flags.
- Transactions involving products that require export licenses, suspicious customers, or high-risk countries cannot proceed without obtaining the necessary authorizations. TRIO considers unlicensed exports a serious compliance violation and may terminate the partnership.
- Partners may not participate in boycotts prohibited by U.S. or local laws. TRIO strictly prohibits partners from engaging in restrictive trade practices and considers such behavior a compliance violation.

11) Human Rights, Labor and Environmental Practices

TRIO business partners must strictly prohibit forced labor, bonded labor, human trafficking, or child labor. Working conditions must be consistent with human dignity and in compliance with the law. TRIO expects its partners not to sell their products and services in ways that would violate human rights. Providing TRIO products to regimes or groups that abuse human rights is strictly prohibited.

- The definition of child labor applies to anyone under the minimum working age specified in applicable laws or under the age of 14. Only legally regulated internship or apprenticeship programs may be accepted as exceptions.
- Partners may not discriminate against their employees on the basis of race, gender, religion, ethnicity, disability, age, or nationality. Equal opportunities must be provided for all individuals, and an inclusive work environment must be created.

- TRIO expects its business partners to fully comply with occupational health and safety standards. All legal measures must be taken to ensure employee safety, and continuous improvement must be carried out to prevent workplace accidents.
- Partners must adopt environmentally responsible business models and comply with legal regulations regarding waste management, energy efficiency, and the preservation of natural resources. Sustainability is a part of business culture.

12) Privacy, Data Protection and Information Security

TRIO business partners are obliged to protect TRIO's confidential information. Unauthorized sharing, copying, or misuse of trade secrets is prohibited. Such violations result in serious contract termination and legal proceedings.

- Confidential information includes software, hardware, source code, product plans, pricing, customer data, employee information, and strategic documents. This information may only be used as necessary for business purposes.
- Partners may use personal data obtained from TRIO or processed on behalf of TRIO only for legitimate business purposes. Data processing must fully comply with applicable KVKK and international data protection laws.
- Partners are obliged to take necessary technical and organizational measures to protect personal data. Subcontractors must also be subject to the same data protection obligations and monitored through audits.
- In the event of a suspected or actual data breach, the partner must immediately notify TRIO. Failure to comply with this obligation may result in contract termination and severe legal sanctions.

13) Avoiding Conflicts of Interest

TRIO business partners must avoid all conflicts of interest that compromise impartiality in decision-making processes. Partners may not enter into side agreements or arrangements outside the contract in their dealings with TRIO. All terms must be stated only in official contracts; verbal or secret additional agreements are strictly prohibited. Family ties, close personal relationships, or inappropriate business gestures must be reported to TRIO immediately. In situations that may create a conflict of interest, employees or business partners must clearly inform TRIO and withdraw from the relevant transactions. Violation of this obligation leads to loss of trust and termination of business relationships.

14) Reporting Suspected Violations

- TRIO business partners are obliged to immediately report any suspected violation of laws or this Code. Reports may be made in writing or verbally, but written reports are preferred to ensure documentation of the process.

- All reports are handled confidentially. The identity of whistleblowers may only be disclosed when legally required. Retaliation is strictly prohibited; TRIO guarantees the protection of individuals who report violations.
- Partners are obliged to cooperate in all investigations conducted by TRIO, provide access to relevant records, and offer necessary support. Refusal to cooperate is considered a compliance violation and results in sanctions.
- The primary contact point for suspected violations is the TRIO Ethics & Compliance Team. Business partners may submit reports to info@triobilisim.com or through other official channels designated by TRIO.

15) Resources and Training

TRIO provides regular training to ensure that its business partners understand the obligations set forth in the Code. For certain partners, participation in these trainings is mandatory, and failure to complete them may jeopardize participation in the partnership program. Partners must also organize periodic trainings covering their employees and subcontractors. These trainings should include topics such as anti-corruption, trade compliance, data protection, and human rights.

TRIO provides its business partners with guidelines and due diligence support showing the documents expected during audits. It also offers red flag checklists and trade compliance guides to provide practical direction. In addition, TRIO makes updated resources on anti-bribery and anti-corruption, trade compliance, and data protection available to its business partners. Partners must regularly review these resources and integrate them into their own compliance programs.