1- PUROSE AND SCOPE

The purpose of this procedure is to explain how complaints and appeals are submitted Complaint and Appeal received from clients or other parties on any issue during the greenhouse gas verification process, and to ensure that AVRASYA handles and evaluates complaints and appeals, communicates the results to the relevant parties, and forwards unresolved complaints and appeals to the Complaint and Appeal Committee; It is also to determine the methods to prevent the deficiency from reappearing.
This procedure is related to Greenhouse Gas Verification; It covers issues related to the handling and resolution of Complaint and Appealreceived from verification clients and other third parties.

This procedure was established based on the "ISO/IEC 17029:2019 Accreditation Standard for Validation and Verification Bodies" and the "Commission Delegated Regulation (EU) 2025/2551" under CBAM.

2- RESPONSIBILITIES

The lead verifiers, quality management officer, quality manager, responsible manager and chairman of the board of directors are responsible for the implementation of this procedure.

3- DEFINITIONS

AVRASYA: AVRASYA Sera Gazı Doğrulayıcı Kuruluş Mühendislik A.Ş. (Avrasya Greenhouse Gas Verification Body Engineering Inc.)
CAC : Complaint and AppealCommittee
Complaint (C) : From receipt of the application to all stages of verification; negative applications made in writing and verbally from private or legal persons about issues such as our organization's policy, procedures, regulations, activities, performance, permanent and contracted personnel, institutions for which it verifies, other than the subject of appeal.
Appeal (A) : An appeal refers to an application made by CLIENTS or other parties requesting the re-evaluation of an adverse decision rendered by AVRASYA regarding the verification process.

4- APPLICATION

All kinds of complaint and appeal within the scope of this procedure; It is essential that all complaints and appeals that may cause a conflict of interest in terms of impartiality are handled by AVRASYA within the framework of objective evidence, within the scope of the measures to be taken to prevent their occurrence and possible sanctions, in a way that does not make any discrimination according to the qualifications of clients or other parties.

The members of the Complaint and Appeal Committee are assigned by the Responsible Manager.

Tasks, Powers and Responsibilities of the Complaint and Appeal Committee

- In cases where the personnel of the organization and the management cannot reach a solution, to participate in the evaluation of appeals and complaints from the applicant persons and/or organizations.
- To investigate the personnel and/or process that caused appeals and complaints.
- To contact the appellant and complainant when necessary for the elimination of appeals and complaints.
- To collect and verify all information necessary to determine the validity of the appeal or complaint.
- To have a good command of the Complaint and Appeal Procedure, relevant standards, TÜRKAK and Dutch Accreditation Council (RvA) Legislation.
- To fulfill the requirements of the Pr.16 Independence and Impartiality Procedure.
- To take committee decisions unanimously.
- To provide opinions on behalf of Corrective Action to ensure the implementation of appropriate corrections and corrective actions, if applicable.
- To prepare the investigation results report on AVRASYA's letterhead, taking into account the outcomes of previous similar appeals and/or complaints.
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4.1 Complaint Handling, Resolution and Result Notification

The subjects of complaint about AVRASYA activities can generally be the following.

- Services Provided
- Suitability of the Schedule for Site Visits
- The performance, attitude and actions of the audit team during the site audit are not found appropriate by the CLİENT,
- The service performance of the AVRASYA personnel is not found sufficient by the CLİENT
- Principles of Impartiality and Confidentiality
- Service performance is not found sufficient by the CLİENT,
- As a result of the site audits carried out by AVRASYA, the findings of the audit team and the requests for corrective action,
- Facts discovered after the publication of the verification statement
- AVRASYA's Pricing and Payment Policy, etc.

Complaints must be sent in writing to AVRASYA by e-mail and mail/fax. Verbal complaints must be put in writing by the complainant.

In the case of complaints received from third parties, if an audit is decided, the client is notified at most 1 day in advance in a way that will not allow him to change the situation subject to the complaint. The client does not have the right to object to this audit and the audit team. If it is determined that there is no urgent and unplanned need for an audit based on the findings obtained after the necessary evaluations, and the corrective actions implemented by the organization in response to the complaint are found to be sufficient, it is verified that records relating to the client's complaint and all other complaints are maintained properly during the organization's verification process.

The complaint mechanism created within AVRASYA is as follows;

- In case of any complaint to AVRASYA within the scope of the verification process, the complaint shall be submitted in writing using the "Fr.59 Complaint and Appeal Evaluation Form" available on AVRASYA's website (www.avrasyaseragazi.com.tr). The complaint form must include the complainant's name, surname and contact information. If the complaint is submitted anonymously and without contact information, it will not be processed under this procedure, but may be examined depending on the content of the complaint.
- Complaints received by AVRASYA are recorded in the quality system by the Quality Manager. In case of a complaint about the Quality Manager or the Planning Officer, the complaint is forwarded to the Responsible Manager. First of all, the validity of the complaint is evaluated by the Quality Manager, and if the complaint is not valid, the complainant is notified by the Quality Manager.
- The person or the Complaint and Appeal Committee (CAC) responsible for handling the complaint process that has been determined to be valid is designated by the Responsible Manager. After the relevant personnel responsible for handling the complaint process has been designated, the complainant is informed by e-mail by the Quality Manager, within 7 calendar days, that the complaint has been accepted for evaluation and is provided with the name, surname and contact information of the person who will handle the complaint.
- The responsibility for following up and recording the complaint, including decisions on the actions to be taken for complaints submitted to the CAC, and ensuring the implementation of appropriate corrections and corrective actions belongs to the committee members.
- During the verification process, in the event of a complaint from a client, if the complaint is to be referred to the CAC for resolution, the Responsible Manager forms a CAC evaluation team consisting of employees who are not members of the verification team and who have no interest in the outcome of the complaint.
- Necessary evaluations for complaints that will not be submitted to the CAC by decision of the Responsible Manager are carried out by the Responsible Manager and the Quality

Manager. If the client is found to be justified in the complaint, the necessary corrective actions are initiated. If the client is not found to be justified in the complaint, the situation is communicated to the client by the Responsible Manager. If the client insists on the complaint, the complaint is submitted to the CAC.

- The aim is to resolve the problem with the client in an objective and constructive manner without delay. Complaints are processed within 7 calendar days after receipt, and the client is notified that the complaint has been received by AVRASYA, has been accepted for evaluation, and that the process has been initiated.
- The complainant is informed of the complaint handling process, the names of the persons involved in the process, and that they may attend the meeting as an observer if requested. If the complainant objects to the composition of the CAC that will decide on the complaint, the complainant is requested to submit the reason in writing. If the reason is found to be justified, the CAC members are reappointed by the Responsible Manager. The team meets no later than five working days after the date of the complaint.
- The Complaint and Appeal Committee examines the appeal, evaluates whether similar appeals have been received previously and, if so, what the outcomes were. If deemed necessary, the Committee requests written information from the verification team regarding the situation that gave rise to the complaint.
- In decisions regarding the complaint, the complaint shall be handled in an impartial, independent and objective manner, and the risks of any discriminatory action against the complainant shall be evaluated.
- If there are uncertainties in the evaluation, the CAC requests written opinions from the Ministry or the relevant authorities regarding the matter.
- Based on the date on which the complaint is received by the Complaint and Appeal Committee, a decision is made within a maximum of 30 days. The Complaint and Appeal Form is completed and shared in printed or electronic form with the client or the third party, and the Verification Team.
- According to the decision taken as a result of the complaint, corrective actions are used as inputs to Management Review and Committee for Safeguarding Impartiality (CSI) meetings. The recurrence of potential non-conformities is prevented.
- If the complaint concerns a member of the verification team, that person shall not be assigned to the client's future verification activities.
- Complaints shall, as a rule, be resolved within 30 days from the date they are submitted in writing to AVRASYA. Complaints requiring information or documents to be obtained from persons or organizations outside AVRASYA shall be concluded within 30 days after receipt of the relevant information or documents. Complaints requiring a repeat audit shall be concluded within 30 days after completion of the audit process.
- The Complaint and Appeal Form, together with all records, documents, responses and relevant meeting records, is added to AVRASYA's Complaint and Appeal file and

recorded by the Quality Manager. The Quality Manager monitors every step to ensure that all activities related to the complaint comply with AVRASYA procedures, evaluates whether the decisions taken in response to the complaint fall within the processes operated by AVRASYA, and ensures that all steps are recorded. If the complainant is the client, the complaint records are retained together with the Verification File for 10 years. The complainant is informed of the reasons for the decisions taken at each stage of the appeal process, and this information is recorded. Clients are granted access to complaint records upon request.

- Within three days following the completion of the activities, the response letter regarding the outcome of the complaint is prepared by the personnel assigned to handle the complaint; after confirmation by the Responsible Manager and the Quality Manager, it is submitted to the Chairman of the Board of Directors for approval. The response letter approved by the Chairman of the Board of Directors is sent by the personnel to the complainant by e-mail or post, depending on the complainant's request, in accordance with the confidentiality rules and, where applicable, to other relevant parties, thereby concluding the complaint process. The relevant personnel informs the Quality Manager that the complaint has been concluded.
- The persons who carry out the final review of the decision (the Quality Manager and/or the Responsible Manager) and the person approving it (the Chairman of the Board of Directors) shall not be involved in the subject matter of the complaint. If the Chairman of the Board of Directors or the Quality Manager is involved in the subject matter of the complaint, the final review and approval shall be carried out by a single person who is not involved in the subject matter of the complaint.

- Upon request, a description of the complaint-handling process is made available to the public on AVRASYA's website (www.avrasyaseragazi.com.tr). Whether the outcome of the complaint will be made public and, if so, to what extent, shall be decided jointly with the complainant(s) or the client who is the subject of the complaint.

4.2. Handling of Appeals, Their Resolution and Notification of the Results

Appeals may be submitted regarding the following matters

- Actions taken regarding service fees
- Actions taken in cases where our organization decides not to proceed with the verification process
- Actions taken regarding the verification scope
- Measures taken to prevent elements that may compromise impartiality
- Actions taken regarding the requirements during the application process
- Actions taken regarding non-conformities, misstatements, and regulatory non-compliances identified during the verification process
- Actions taken regarding verification decisions

Actions taken regarding decisions made as a result of strategic analysis, etc.

The appeal mechanism established within AVRASYA is as follows:

- If an appeal is submitted to AVRASYA regarding any matter within the scope of the verification process, it may be submitted in writing using the "Fr.59 Complaint and Appeal Evaluation Form available on AVRASYA's website or made verbally. The appeal shall be concluded within a maximum of 60 working days from the date of receipt of the appeal.
- All appeals received by AVRASYA are recorded in the quality system by the Quality Manager. The Quality Manager informs the Responsible Manager and the Chairman of the Board of Directors. The Chairman of the Board of Directors assigns the relevant person or the CAC to follow up the appeal process. If necessary, the Chairman of the Board of Directors may also appoint a working group that is independent of the process that is the subject of the appeal. A signed "Fr.33 Declaration of Confidentiality, Independence and Impartiality (General)" is obtained from the person responsible for the appeal process or the CAC. In addition, written confirmation is obtained from the personnel that there are no circumstances that could compromise the impartial evaluation of the appeal.
- After the relevant personnel has been designated, the Quality Manager informs the appellant by e-mail that the appeal has been accepted for evaluation and provides the name, surname and contact information of the person who will handle the evaluation of the appeal.
- After the required declarations have been obtained from the person responsible for the appeal process or the CAC, all documents and the necessary information relating to the appeal are sent to the team members by e-mail. The team is requested to submit its evaluations promptly, taking the maximum time limit into account.
- The validity of the appeal is evaluated by the person assigned to evaluate the appeal or the CAC. The reasons for the appeal are investigated by reviewing and evaluating all relevant activities related to the subject matter of the appeal.
- Following the evaluations and reviews carried out by the appointed person or the CAC, the opinions regarding the appeal are recorded after a final evaluation is reached at a meeting organized by the Chairman of the Board of Directors and the Quality Manager. The final evaluation result and the meeting minutes are signed by the persons present at the appeal decision meeting.
- The opinion prepared by the CAC is reviewed by the Responsible Manager. When deemed necessary, legal opinions are also obtained.

- The decision taken in line with the opinions is communicated in writing to the appellant by the Management Representative in accordance with the applicable confidentiality requirements.
- If the appeal resolution process is delayed, the appellant shall be informed of the progress through a further written communication.
- Appeals that cannot be resolved by the CAC may also be evaluated by the Committee for Safeguarding Impartiality (CSI). If the appellant objects to the decisions taken by the Committee for Safeguarding Impartiality, legal remedies may be pursued.

4.3. Confidentiality and Impartiality

AVRASYA is responsible for ensuring the confidentiality of information related to the evaluation and investigation of complaints and appeals and shall take the necessary measures. Legal requests made by persons making claims or allegations regarding the disclosure or confidentiality of information relating to a complaint shall be taken into account. In the complaint and appeal processes, a signed "Fr.33 Declaration of Confidentiality, Independence and Impartiality (General)" shall be obtained from all personnel involved. The declaration shall be obtained on the date of assignment to the complaint or appeal process. If any member of the CAC has a conflict of interest with the organization that is the subject of the complaint or appeal, that member shall not participate in the relevant complaint or appeal process and shall state the reason in writing.

5. Records Management

All complaints and appeals received by AVRASYA are recorded in the quality management system. In the Complaint and Appeal Folder within the quality management system, complaints relating to Clients or other parties are recorded under the subject heading "(C)-1 Complaint Subject". All documents relating to the complaint are retained in this folder. If the complainant is an AVRASYA Client, the relevant complaint records are retained in the Client's verification file for 10 years, while the Client's verification information is retained in the file located in the Complaint and Appeal Folder.

Appeals are recorded in the Complaint and Appeal Folder within the quality management system under the subject heading "(A)-1 Appeal Subject". All documents relating to the appeal are retained in this folder. If the appellant is an AVRASYA Client, the relevant appeal records are retained in the Client's verification file for 10 years, while the Client's verification information is retained in the file located in the Complaint and Appeal Folder.

All complaint and appeal records are maintained by the Quality Manager in accordance with Pr.07 Complaint and Appeal Procedure.

Fr.44	Greenhouse Gas Emission Verification Service Price Offer-Contract

6-RELATED DOCUMENTS	Fr.59	Complaint and Appeal Evaluation Form
	Pr.20	Committee For Safeguarding Impartiality
	Fr.33	Declaration of Confidentiality, Independence and Impartiality (General)