

Deep Roots, Strong Future

Communication on Progress Report (CoP) - 2024

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Report Scope

The 7th Communication on Progress (CoP) Report, prepared by DCS Digital Customs Services Inc., covers the reporting period from January 1, 2024 to December 31, 2024.

The report reveals the progress made in the direction of Governance, Human Rights and Labor Standards, Environment and Anti-Corruption, which are the four main areas of principles defined within the framework of the United Nations Global Compact (UN Global Compact).

The scope includes the activities carried out in all offices and branches of our company throughout Turkey; customs consultancy and foreign trade consultancy processes and customs technology solutions supporting them have been evaluated within the framework of these policy areas.

However, the report does not only provide an activity-based assessment; at the same time, it reflects our company's sustainability approach from a holistic point of view. In this context, the applications and developments carried out in the main policy areas such as Risk Management, Business Ethics and Compliance, Sustainability Management, Human Rights, Environmental Impact Management and Supply Chain Responsibility have also been included.

The report covers only the operations directly managed and controlled by our company. Indirect partnerships, external subsidiaries or independent activities carried out with suppliers have been excluded from the evaluation.

In this report, which is published annually, our corporate profile on the UN Global Compact platform and www.dccustoms.com.tr access can be provided via our website.

With us for any kind of opinions, suggestions or questions about the report sustainability@dccustoms.com.tr you can contact us via the address.

International Principles and Commitments We Align With

This report reflects the alignment of DCS Digital Customs Services Inc.'s sustainability approach with the following international principles and commitments.

| | |
|--|--|
|  | The United Nations Global Compact (UNGC) |
|  | UN Sustainable Development Goals (SDGs) |
|  | UN Principles for the Empowerment of |

Senior Management Commitment

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Message from the Chairperson of the Board



"As we enter the second century of our Republic, we continue to contribute value to the digital future of international trade."

Dear Stakeholders,

At the beginning of the second century of our Republic, as Dijital Gümrük Hizmetleri A.Ş., we are resolutely continuing our journey of sustainable growth, drawing strength from our 26-year-established legacy.

Since our establishment, we have embraced the principle of contributing to the development of sustainable trade through our core services in customs brokerage and foreign trade consultancy, as well as the customstechnologysolutions that support these fields.

In this new era—marked by rapidly evolving global supply chains and the growing centrality of digitalization and sustainability principles in the business world—we act with a strong sense of responsibility. At DCS, we are reshaping all our operations in line with this understanding.

Our commitment to the United Nations Global Compact, along with our proactive efforts regarding emerging regulations such as the Carbon Border Adjustment Mechanism (CBAM) under the European Green Deal, reflect our continued dedication to playing an active role in advancing trade toward a sustainable and responsible future.

By adapting to the dynamic nature of our industry and evolving global needs, we have made ethical values, transparency, and a strong sense of environmental and social responsibility fundamental elements of our corporate culture.

Today, in all activities carried out under the DCS umbrella, we act not only in compliance with regulations but also with a deep awareness of our responsibility to universal values and to future generations.

As we conclude our 2024 fiscal year with significant achievements, I would like to extend my heartfelt thanks to all our colleagues, clients, and business partners whose valuable contributions made these accomplishments possible.

On this occasion, I am pleased to present our **2024 Communication on Progress Report**—where we share our sustainability performance and forward-looking goals—to our esteemed stakeholders and the public.

Kindest regards,
Dr. Kenan Güler
DCS Digital Customs Services Inc.

Sustainability Commitment of the Board of Directors

DCS Board of Directors considers sustainable development principles and targets as an integral part of the company's long-term strategic governance approach and regularly updates its corporate commitments in this direction.

The governance structure at DCS is based on the principles of fairness, transparency and accountability.

The Board of Directors, which is the highest governance body of the company, assumes direct responsibility for the development of sustainable development principles, determination and monitoring of corporate sustainability goals and plays an active role in this context.

Within this framework, the main responsibilities adopted by the Board of Directors are summarized as follows:

- To publish an annual statement about the importance of sustainable development for the company
- Sharing annual commitments on the impact on people and the environment
- To emphasize and support the principle of zero tolerance against corruption
- To approve the organizational sustainability goals and to ensure their follow-up
- To ensure the supervision of Environmental, Social and Governance (ESG) reporting
- Regularly reviewing the possible risks associated with the business model

These responsibilities are handled periodically by the Board of Directors; they are managed with an understanding of continuous development and transparency in line with the strategic goals of the company.

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About DCS

Established in 1999 in Istanbul, DCS Digital Customs Services Inc. operates across Türkiye with a solid 26-year legacy, deep expertise in customs and foreign trade, and a multidisciplinary team structure.

With 6 branches and 34 liaison offices in 14 provinces, the company offers a wide service network in the fields of Customs Brokerage and Foreign Trade Consultancy.

With its team of 245 experts and a trusted solution partner approach, DCS is committed to contributing to the sustainable and digital transformation of trade processes for both domestic and international enterprises.

In order to adapt to the transformation of global supply chains and the digitalized future of international trade, DCS integrates advanced technology applications and innovative solutions in customs clearance processes into its processes with its digitalization-oriented approach, thus continuously improving service quality and

Memberships

| | | |
|---|---|---|
| British Chamber of Commerce Turkey (BCCT)  | Bursa Customs Brokers Association (BUGÜMDER)  | Ethics and Reputation Society (TEİD)  |
| Service Exporters' Association (HİB)  | Istanbul Customs Brokers Association (ICBA)  | Izmir Customs Brokers Association (IZCB)  |
| Association of Signatories to the Global Compact (UN Global Compact Türkiye)  | Mersin Customs Brokers Association (MERGÜMDER)  | Business Council for Sustainable Development Turkey (BCSD Türkiye)  |
| PERYÖN - Turkish Human Management Association  | | |

Organizations We Support

| | | |
|--|--|--|
| United Nations Global Compact (UNGC)  | United Nations Women's Empowerment Principles (WEPS)  | Mother Child Education Foundation (AÇEV)  |
| Association for the Support of Contemporary Living (ÇYDD)  | Darüşşafaka Society  | Educational Volunteers Foundation of Turkey (TEGV)  |
| Turkish Education Foundation (TEV)  | Turkish Association of Spastic Children - Cerebral Palsy Turkey  | The Turkish Foundation for Combating Soil Erosion, for Reforestation and the Protection of Natural Habitats (TEMA Foundation)  |

Our Service Area

DCS aims to create added value at every stage of foreign trade by providing integrated solutions that center digitalization in customs clearance processes.

Our service areas cover a wide range from customs consultancy services to international trade solutions.

In this direction, DCS offers a holistic customs service experience to national and international companies operating in different sectors with its expert staff, digital solutions and ERP/SAP compatible system integrations.

Our Service Approach

The business model of DCS is based on the principles of high customer satisfaction, full compliance with legislation and process efficiency.

This model is structured on the axis of data-oriented, digital transformation and process integration.

Customer-oriented service design:

Fast, compatible and error-free operation is carried out with process maps specific to each customer.

ERP/SAP integration and digital automation:

Thanks to the direct connections established with customer systems, the information flow is automated; the need for manual processing and the risk of errors are reduced.

Sustainable operation approach:

All services are planned and implemented taking into account environmental, social and governance (ESG) impacts.

Competent human resource:

With the active contributions of professionals specialized in their fields, the company ensures rapid adaptation to regulations,

With its pioneering role in the digitalization of customs clearance processes, DCS focuses not only on operational excellence but also on creating value in the sector through sustainable service quality and technological competence.

Sustainability Journey

We consider the principles and objectives of sustainable development as an integral part of our corporate culture.

In this journey, which we started by signing the United Nations Global Compact (UNGC) in 2017, we prioritize progress in the areas of ethical business practices, human rights, environmental responsibility and social benefits.

Our sustainability studies;

Environmental:

- ISO 14001 Environmental Management System

Social:

- ISO 45001 Occupational Health and Safety Management System
- ISO 9001 Quality Management System

Governance:

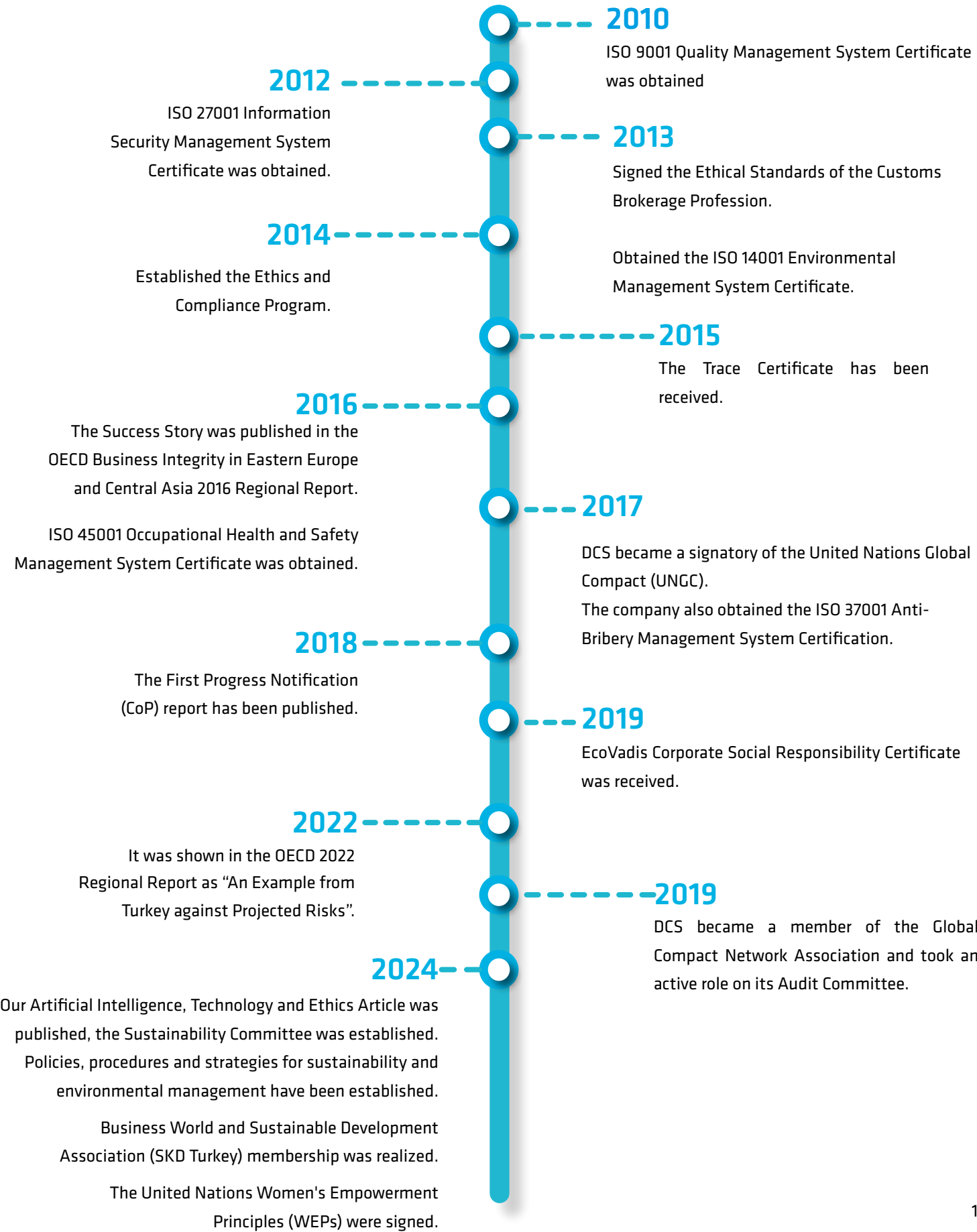
- ISO 27001 Information Security Management System
- ISO 37001 Anti-Corruption and Anti-Bribery Management System

first of all, we are structuring and constantly improving with the international management systems we have.

In addition, we continue our periodic measurement and development processes with the **EcoVadis Corporate Social Responsibility Certificate** in order to evaluate our multidimensional ESG (Environmental, Social, Governance) performance.

The steps we have taken so far and our participation in international initiatives are indicative of DCS's determination to continuously improve its sustainability approach.

We closely follow global developments and continue our work in line with our goal of contributing to the digitalized and sustainable future of international trade.



Structure of the Board of Directors

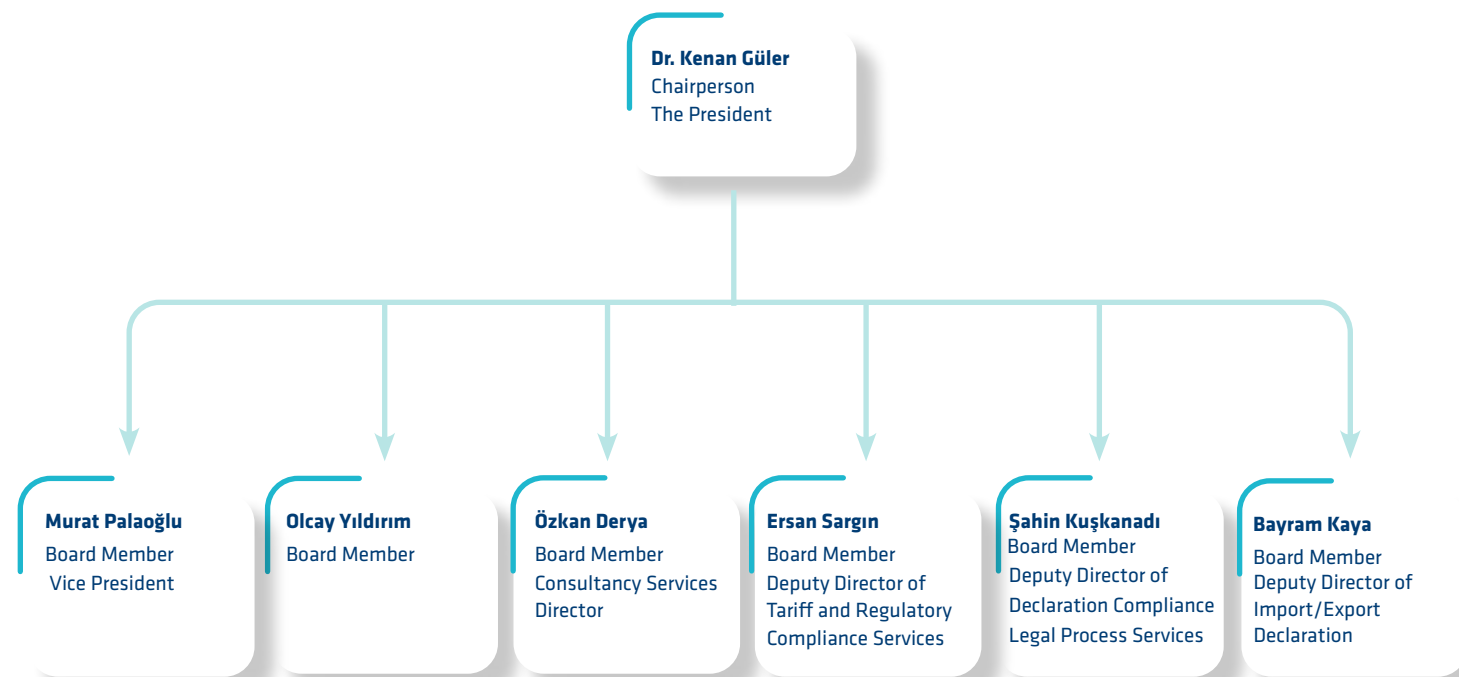
Board of Directors

DCS has built its corporate governance approach on the principles of fair, egalitarian, transparent and accountability.

As the highest management body of the company, the Board of Directors plays an active role in strategic decision-making, operational audit, risk management and sustainability practices.

The members of the Board are elected by the General Assembly based on their professional experience and managerial competencies. In this context, Kenan Güler has been appointed as the Chairman of the Board of Directors and Murat Palaoğlu as the Deputy Chairman in accordance with the decision of the General Assembly dated 13.09.2024. The relevant decision was registered on 18.09.2024 and published in the Turkish Trade Registry Gazette.

From the members of the Board of Directors; Kenan Güler should represent the company individually in the broadest sense, Murat Palaoğlu, Olcay Yıldırım and Özkan Derya in accordance with the internal directive published in the Trade Registry Gazette No. 10494 dated 13.01.2022 (2. Degree Group A), Ersan Sargın, Şahin Kuşkanadı and Bayram Kaya were authorized as specified in the internal directive published in the Trade Registry Gazette No. 10494 dated 13.01.2022 (2. Degree Group C) It has been decided that they will be



Senior Management

We are strengthening our determination for the representation of women in senior management more and more every year. Ensuring gender equality in decision-making mechanisms is one of our basic principles not only in terms of justice and equality, but also in terms of institutional inclusiveness and sustainability.

in 2023, there was only **1 female manager** in our top management structure of 5 people in total. Female representation was at **20%** during this period.

as of 2024, our senior management staff has reached 12 people; **the number of women managers has increased to 3**. With this development, the female representation has increased to **25%**.

This increase is a concrete indication of DCS's equal opportunity approach and the importance it attaches to diversity.

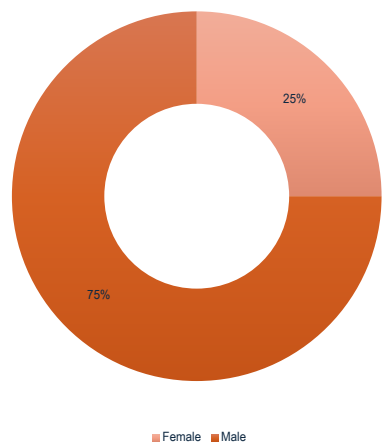
In order to make women participate more strongly in leadership positions:

- The principle of inclusiveness is taken as a basis in the promotion and appointment processes,
- Development programs that support women's leadership are being expanded,
- Corporate awareness activities based on gender equality are continuing.

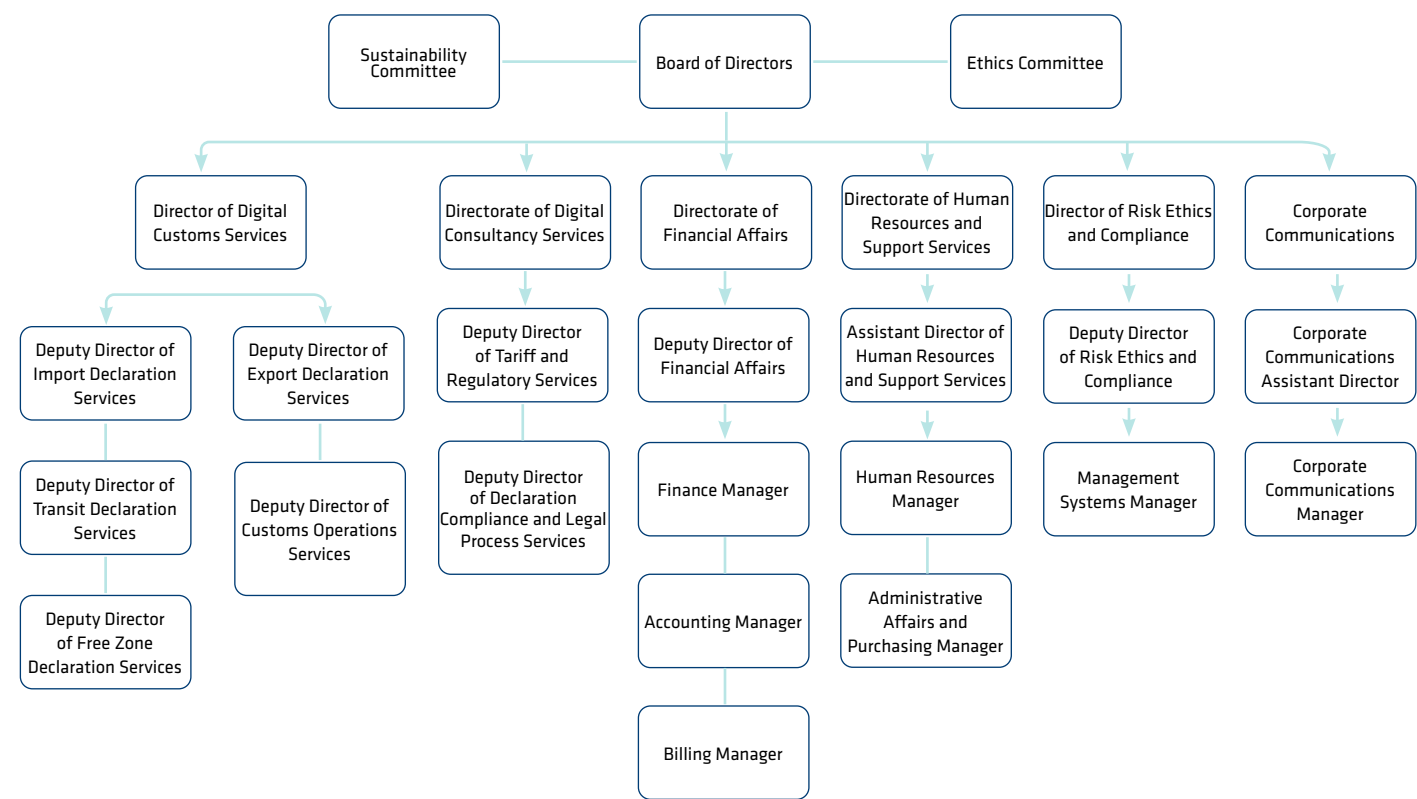
In line with the United Nations Principles for the Empowerment of Women (WEPs) and the Sustainable Development Goals for Gender Equality, DCS adopts increasing the representation of women in decision-



Women's Representation in Senior Management



Organization Chart



Committee Structures

In line with a Board of Directors’ resolution passed in 2024, DCS established a **Sustainability Committee**, a **Sustainability Working Group**, and an **Environmental Board** as part of efforts to strengthen the corporate structure in the field of sustainability.

The Committee is responsible for developing the corporate sustainability strategy; setting short-, medium-, and long-term goals; establishing the sustainability governance structure; and defining, evaluating, improving, and auditing environmental and social performance indicators.

The Sustainability Committee operates directly under the authority of the Board of Directors.

The Committee convenes at least four times a year, with meetings held at minimum three-month intervals. Meeting outcomes are documented, and decisionstakenaresubmittedtotheBoardofDirectors.

The Sustainability Working Group is responsible for conducting technical analyses, collecting data, and monitoring implementation in line with the targets and priorities set by the Committee.

The Environmental Board supports the Committee by tracking legal obligations and performance indicators related to environmental sustainability, assessing environmental risks, and developing improvement proposals for energy and resource use. It operates in coordination with the Committee.

Sustainability Committee Structure



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The Risk Management Commitment of the Board of Directors

The Board of Directors adopts as a strategic priority the implementation, continuous improvement and integrated strengthening of an effective, transparent and sustainable **Corporate Risk Management System**, which is critical for the sustainability, corporate integrity and stakeholder trust of the company, as a strategic priority.

The ultimate goal of our Corporate Risk Management Policy;

- Protection of human rights,
- Monitoring the welfare and rights of employees,
- Protection of the environment and natural resources,
- It is the securing of company assets and corporate reputation and the creation of long-term, inclusive value for all our stakeholders.

All of our employees, managers and business partners are expected to act in this direction and make corporate risk awareness an integral part of our corporate culture.

Duties and Functioning in Risk Management

The Board of Directors oversees the early detection of risks that may endanger the existence, development and continuation of the company, taking the necessary measures related to the identified risks, and the creation and efficient operation of an effective risk management system.

In this context, appropriate internal control mechanisms are being developed in order to determine the risks that may affect all stakeholders, especially shareholders, in a timely manner and to minimize the impact and probability levels of these risks; the effectiveness of these systems is reviewed regularly.

The Board of Directors considers the integration of Corporate Risk Management into strategic decision-making processes and increasing corporate resilience to risks as a basic responsibility.

Risk management activities at DCS are carried out by the Risk, Ethics and Compliance Directorate and Risk Analysis Working Groups; expert opinion and consulting services are obtained from internal and external sources if necessary.

The Risk, Ethics and Compliance Directorate is responsible for systematically managing the risks that the company faces or may remain in accordance with the principles of corporate risk management.

In this context;

- Identification, analysis, monitoring and reporting of risks,
- Determination of risk levels and development of necessary action plans,
- Carries out the work of evaluating and improving the effectiveness of existing control mechanisms.

Also;

- Development of risk management techniques,
- Conducting analyses to determine the risk appetite of the company,
- Increasing the awareness of risk management and spreading the corporate risk culture,
- Issues such as coordinating related training and development activities are also carried out by the Directorate.

In order to ensure the effectiveness of risk management processes, Jul monitors the timely and complete provision of the necessary data; regularly reports the results of the conducted studies to the Board of Directors.

Corporate Risk Management Approach

Corporate Risk Management at DCS is carried out with a holistic approach that covers sustainability risks defined under the headings of environmental, social and governance (ESY), without being limited to financial and operational threats only.

In this process, which is implemented by all central units, offices and branches:

- Risk analyses are carried out at the level of business units.
- Priority risks are integrated into the strategic decision-making processes of the Board of Directors.
- The applications are carried out in accordance with the strategic directions of the Board of Directors.
- Both threats and potential opportunities from the point of view of the company and stakeholders are taken into account.

Our risk management processes are not limited only to the requirements of national legislation; They are periodically reviewed and constantly improved in accordance with the United Nations Global Compact (UNGC), the Sustainable Development Goals (SDGs) and the ethical values of our company.

Functional Risk Management and Risk Categories

The Directors and Assistant Directors working within the DCS are primarily responsible for identifying, evaluating and managing the risks that may arise in the units they are responsible for.

In addition, in order to reduce the risks belonging to other organizational units, they are also obliged to ensure that actions are implemented that will reduce the impact and probability levels of related risks within the scope of the duties and responsibilities assigned to their units.

This approach aims to integrate our corporate risk management system with horizontal and vertical responsibilities, ensuring that risks are managed effectively not only by the central authority, but also by direct ownership in the relevant operational areas.

Within the DCS, risks are defined under the eight main categories mentioned below and are managed by prioritizing:

1. Strategic and External Risks

DCS addresses as a priority all strategic and external threats that may prevent it from achieving its long-term goals, weaken its competitiveness and put its corporate reputation at risk.

The main risk factors evaluated in this context are as follows;

- **Strategic risks:** Internal strategic factors such as changes in Sunday dynamics, sectoral transformations, service diversity, rapid changes in customer expectations and uncertainties in decision-making processes
- **External risks:** External environmental factors such as macroeconomic developments, geopolitical uncertainties, legal and regulatory changes, natural disasters, environmental threats and sudden changes in public policies

These risks are monitored periodically under the supervision of the Board of Directors and with the contribution of the relevant units; necessary measures are implemented by evaluating them in accordance with current conditions.

2. Financial Risks

The management of financial risks at DCS is of strategic importance in line with the sustainable growth goals of the company. All financial risks, especially exchange rate, interest rate, liquidity and credit risks that may arise from economic fluctuations, are monitored and evaluated by the Financial Affairs Directorate with a holistic approach.

The processes for the detection, measurement and management of financial risks are integrated into the Corporate Risk Management framework, which aims to identify risks at an early stage and implement effective control mechanisms.

The Financial Affairs Directorate reports the analysis and measures related to the identified financial risks directly to the Board of Directors.

Thus, transparency and proactive management understanding are provided in decision-making processes; the financial stability and sustainability of the company are guaranteed.

3. Operational Risks

The process, technical and human-caused disruptions that DCS may encounter in its daily activities are discussed under the heading of operational risk. These risks cover a wide range ranging from non-compliance with legislation to transaction errors and have a direct impact on the company's service quality, legal obligations and operational continuity.

The main operational risk elements are:

- Non-compliance with legislation, misrepresentation, document deficiencies
- Delay in workflows, incorrect processing, process interruptions
- Delays in transactions with public institutions, operational interruptions based on external system dependence
- Other internal Decrements such as lack of coordination between processes, systemic failures or operational inefficiency

Operational risks are regularly monitored and audited by the relevant process owners. While the Internal Control Systems and the Risk, Ethics and Compliance Directorate coordinate corrective and preventive activities aimed at preventing these risks, the identified critical findings are reported directly to the Board of Directors.

Customs Risk Detection with Artificial Intelligence

The inadequacy of existing software infrastructures creates various restrictions in areas such as regulatory compliance, internal audit and process transparency.

In response to this need, as DCS, we manage operational risks much more effectively and proactively thanks to the digital solutions we have developed together with our software provider and strategic solution partner **ATEZ**.

The two main solutions used in this context are:



Pre-Declaration Control

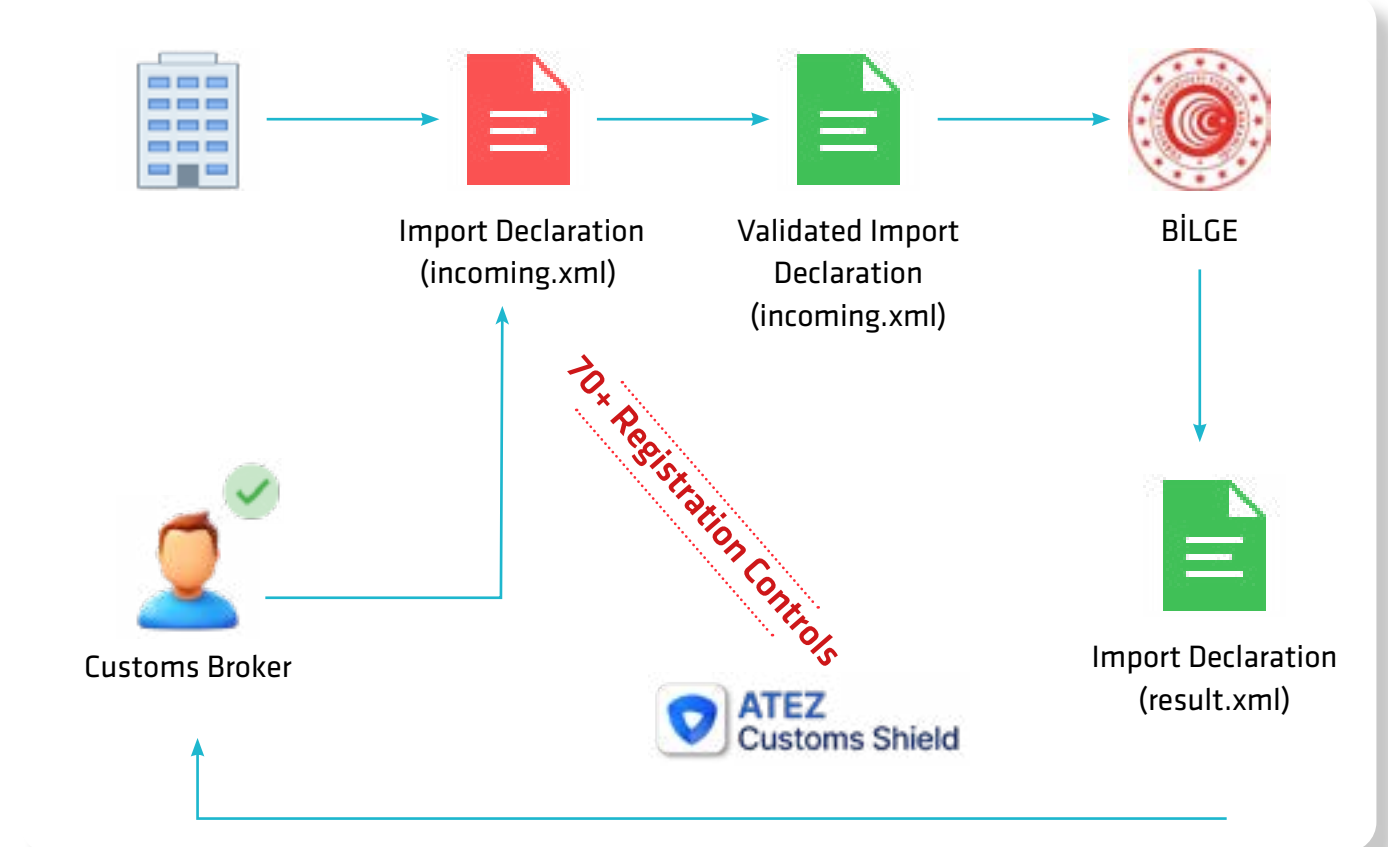
Prior to the registration of customs declarations, they are analyzed to identify potential risk factors, helping to prevent errors and irregularities.



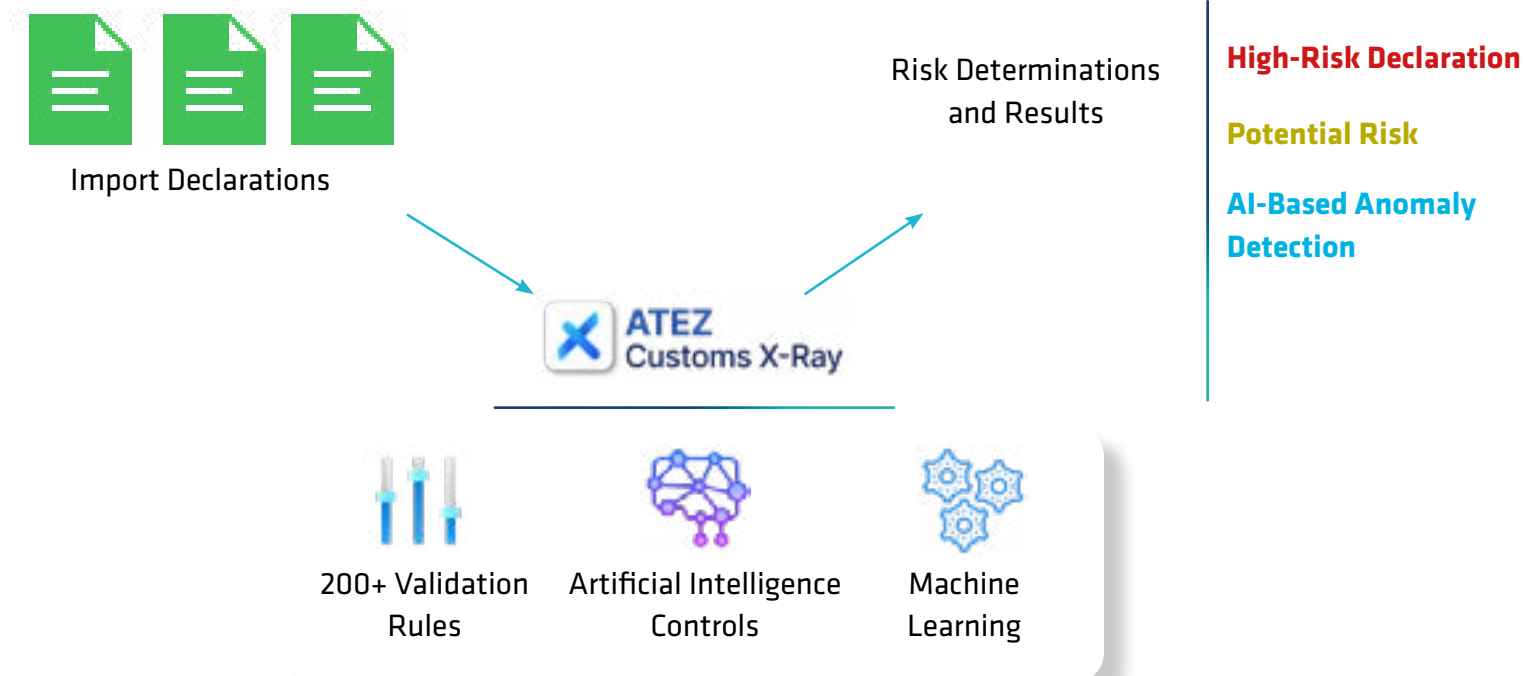
Post-Declaration Control

Registered customs declarations are analyzed using AI-powered algorithms, contributing to the prevention of potential penalties arising from audits.

Customs Shield (Pre-Declaration Check)



Customs X-Ray (Post-Declaration Check)



4. Software, System and Information Security Risks

DCS considers risks related to IT infrastructure, system continuity, cybersecurity, and data privacy as high-priority issues that directly impact business continuity and stakeholder trust. Within the framework of the Information Security Management System (ISO/IEC 27001), efforts are carried out to ensure the confidentiality, integrity, and availability of information assets.

To mitigate the likelihood and impact of threats targeting digital assets, the company implements a range of technical and organizational measures in the areas of system security, software security, and information security. Risks related to IT infrastructure are monitored under the coordination of the Directorate of Information Technologies, Internal Control, Risk, Ethics, and Compliance.

Key activities carried out in 2024 include:

- Scenario-based assessment sessions were conducted with the Board of Directors to strengthen organizational reflexes.
- The ISO/IEC 27001 certification was renewed in 2024.
- The information security policy, device security guidelines, and data retention-deletion procedures were updated.
- An Incident Response Procedure was defined to be activated in cases of potential data breaches, unauthorized access, or confidential information violations. This procedure includes steps for incident detection, classification, notification of relevant units, impact containment, and implementation of corrective actions.
- Processes related to the protection of personal data were redefined in compliance with the Turkish Personal Data Protection Law (KVKK).
- Personal data retention-deletion processes were redefined, and a KVKK-compliant data deletion procedure was published. This regulation aligns with the ISO 27701 standard's requirements for secure data destruction (data sanitization).
- Data security provisions were incorporated into supplier contracts, clearly defining information obligations and responsibilities.
- All personal and corporate data obtained from third parties is protected through role-based access controls. Only personnel whose job functions require access to specific data are granted permission, with access rights defined through the system and reviewed periodically.
- To mitigate the risk of unauthorized access or data disclosure, confidentiality obligations have been included in contracts with suppliers, and all data transfer and processing activities are carried out in accordance with internal security policies.
- Next-generation firewall systems have been implemented.
- Patch management processes have been automated to enhance protection against malicious software.

- Data archives belonging to servers are backed up on the Turkcell Cloud infrastructure on a daily, weekly, and monthly basis. The "Backup Instruction" document clearly defines the technical details and areas of responsibility related to these processes.
- Multi-Factor Authentication (MFA) has been made mandatory for all users.
- Access controls and the authorization structure have been updated.
- Mandatory information security trainings were conducted with a participation rate of over 95%.
- Penetration and social engineering tests were carried out, and corrective actions were implemented for identified vulnerabilities.
- The number of critical vulnerabilities decreased compared to the previous year.

Protection of Personal Data

We consider the protection of personal data a core area of responsibility. As the Data Controller, we carry out personal data processing activities in accordance with Law No. 6698 on the Protection of Personal Data (KVKK) and manage these processes within the framework of our Information Security Policies and KVKK Compliance Program.

Under the guidance of our data protection consultants, the following practices have been implemented:

- The texts of clarification and explicit consent, data inventories and confidentiality agreements have been updated for all interested parties; special confidentiality commitments to suppliers have been signed.
- Data processing activities have been redefined; data storage and deletion procedures have been updated in accordance with the KVKK.
- Data destruction applications are configured in accordance with the ISO/IEC 27701 standard.
- In order to increase employee awareness, regular information is provided through internal communication tools; applications supported by online training content and in-house

All processes related to the processing and protection of personal data are regularly reviewed in accordance with legal regulations.

**The details related to the principles in this title are comprehensively defined in the KVKK Policy of DCS.*

Applications for Data Security and Stakeholder Consent

User passwords are protected using strong cryptographic algorithms in line with industry standards, and access to confidential files and documents is restricted based on user authorizations. During software development processes, project-based team authorizations are managed via GitHub, with access permissions overseen by project leaders.

DCS obtains explicit consent from relevant individuals and stakeholders for the processing, sharing, and storage of personal and confidential data in compliance with the Turkish Personal Data Protection Law (KVKK). The company provides clear data disclosure statements and systematically records all related processes.

Business Continuity

DCS considers business continuity management within the framework of corporate risk management in order to ensure the uninterrupted continuation of its activities.

Critical business processes have been identified; analyses have been carried out on operational, technical and environmental factors that may affect these processes. Plans have been prepared containing preventive and corrective actions against possible scenarios that may threaten business continuity.

In order to ensure that we are prepared for possible service interruptions, within the scope of the company-wide structured Disaster Recovery Plan (Disaster Recovery Plan):

- Redundant data centers,
- Automatic system restore protocols,
- Technological infrastructures have been put into operation for the uninterrupted operation of critical systems.

Plan scenarios are regularly tested; the risks of operational failures are reduced by simulating in advance and service continuity is ensured. Thus, the integrity of information assets is protected, process performance becomes traceable and organizational durability is continuously increased.

Within the scope of business continuity plans; decision processes related to emergency, crisis management and rescue scenarios have been defined and internal and external communication mechanisms have been structured.

5. Legal Risks

Legal risks cover the risks that may arise from contractual relations, regulatory audits, litigation and dispute processes, as well as DCS's compliance obligations with applicable national and international legislation.

Within this framework:

- Non-compliance with the legislation, violation of the provisions of the contract and legal responsibilities that may arise before the competent authorities are monitored regularly.
- Legislative changes are closely followed by the relevant departments; internal policies and procedures are updated to ensure compliance with the new legal regulations, and relevant business processes are brought into compliance with the new regulations.
- Legal risk analysis is carried out in contract management processes; legal obligations and responsibility sharing in business partnerships are carefully evaluated.
- Lawsuits filed against the company, disputes arising from labor law and contractual disputes are followed up by an contracted legal advisor.
- The protection of personal data and KVKK compliance processes are carried out with the support of our expert KVK consultant; obligations such as data inventory, open consent processes, violation scenarios and VERBIS registration are regularly reviewed.

Legal risks arising from customs procedures and regulatory audit processes are managed by the Legal Process Services Department, which is structured within DCS:

- In disputes that may arise with customs authorities on issues such as GTIP, value, origin, the compliance of the penalty with the legislation is checked; if necessary, the process is carried out in cooperation with our company lawyer.
- In case the decision is made due to an erroneous declaration or a deficiency / error in the documents issued; Taking into account the customer's YYS or OKSB Status Documents, 241/1 of the Customs Code. in cases that do not fall within the scope of the article, a settlement application is made.
- All transactions are recorded through the Legal Affairs module and timely intervention is provided.
- Legal Affairs Reports prepared specifically for the client are made available for access via the DCS-Online Platform.

Thanks to this structure, the control of legal risks contributes both to ensuring compliance with legislation in internal processes and to providing transparency and trust-based service to customers.

6. Third Party Relationships
and Supplier Risks

DCS takes transparency, ethical compliance and sustainability principles as a basis in its relations with all third parties it works with in its business processes; accordingly, it manages the risks caused by third parties with a preventive approach.

Risks to suppliers and solution partners are systematically evaluated in accordance with ethical principles compliance, regulatory compliance, information security, contractual obligations and sustainability criteria.

In this context:

- The Supplier Code of Ethics and Business Principles have been published openly for all suppliers to access through our website.
- Special procedures have been established to assess third-party risks, mitigate risks and take necessary measures.

In the procurement processes, [the New Supplier Identification Procedure](#), [the Existing Supplier Evaluation Procedure](#) and [Subcontractor and Supplier Management Procedures](#) are carried out under the guidance of.

Also;

Business relations are not established with institutions that do not approve of the Supply Chain Ethical Working Principles.

The following commitment documents are signed with all approved suppliers:

- Supplier Explicit Consent Statement
- Supplier Lighting Text
- Supplier Confidentiality Commitment
- Supply Chain Ethical Working Principles
- Confidentiality and KVK Agreement
- Ethics and Compliance Checklist

The Sustainable Procurement Statement has been shared openly to all stakeholders via our website.

Thanks to this structure, supply chain-related incompatibilities and unethical practices are proactively prevented; trust-based and sustainable cooperation with third parties is established.

7. ESG and Compliance Risks

The risks that may arise from environmental, social and governance (ESG) practices and compliance with regulatory requirements for these areas are addressed by DCS with a holistic approach.

In this context, in order to reduce and manage ESG and compliance risks:

- An internal structure that follows and manages ESG principles has been established under the coordination of the Risk, Ethics and Compliance Directorate.
- ESG indicators (emission data, recycling rates, female manager ratio, training hours, etc.) are regularly monitored and integrated into decision-making processes.
- Content-application consistency is monitored against the risk of green staining; incomplete or misleading information sharing is prevented in reporting processes.
- All statements and reports submitted to stakeholders are based on verifiable and comparable ESG performance data.

Within the scope of compliance management;

- DCS implements the necessary controls to ensure full compliance with the applicable national and international regulations, sectoral standards and internal policies and procedures.
- Awareness-raising trainings, periodic compliance controls and internal audit activities are carried out in cooperation with the relevant departments in order to ensure compliance with ethical principles and legislation.
- Updates to newly issued regulations are handled together with the relevant process owners and necessary revisions are made to internal policies and procedures.

At the same time, DCS closely monitors national and international developments and actively participates in platforms that support sustainability transformation.

Thus, ESG and compliance risks are monitored more effectively; an accountable, sustainable and transparent governance approach is established to internal and external stakeholders.

8. Anti-Corruption and Ethical
Risks

Corruption, conflicts of interest and unethical Deceptions are among the important risk areas that threaten the principles of transparency, accountability and stakeholder trust of institutions.

DCS evaluates these risks as a strategic priority and adopts preventive approaches to protect corporate integrity.

The main issues evaluated within the scope of ethical risks are as follows:

- Abuse of duties and conflicts of interest,
- Bribery, kickbacks and inappropriate gift practices,
- Information-based transaction or decision manipulation,
- Nepotism of relatives (nepotism),
- Failure to report or cover up ethical violations.

In order to detect and prevent such risks early, DCS:

- To identify the areas of ethical risk,
- Creates action plans in the prioritized areas by making impact-probability based assessment.

Internal control systems and governance mechanisms support the regular monitoring and reporting of these risks. Ethical culture is institutionalized with policies, notification mechanisms and training programs that increase employee awareness.

Thanks to this structure, DCS aims to minimize the negative effects that unethical practices may have on company activities and stakeholder relations.

Internal Control System and Internal Audit

DCS is based on an internal control system based on a triple control mechanism in order to protect corporate integrity, increase operational efficiency and ensure reliability in financial reporting, and is constantly improving this structure.

This system consists of three basic levels of control that complement each other:

- **Level of Control – Operational Processes** The business units responsible for the execution of daily activities directly apply the controls within the process. These controls ensure that the operation is carried out safely, effectively and in accordance with the legislation.
- **Level of Control – Supervision and Compliance** Guidance and monitoring functions such as Risk, Ethics and Compliance Directorate ensure the implementation of the risk management framework throughout the company. The correct implementation of policies and procedures in the field is followed at this level.
- **Level of Control – Internal Audit** DCS conducts studies aimed at structuring the internal audit function in an independent and impartial structure in order to comply with corporate governance principles and international standards. In this context, it is aimed to establish internal audit mechanisms by 2025 and position them to work integrated with the Early Detection of Risk Committee. The main objectives of internal audit are to evaluate the effectiveness of internal control systems, to contribute to risk management and to identify areas for process improvement.

The company's accounting, financial reporting and internal control systems are structured in accordance with the applicable legislation, internal regulations and international accounting standards. The adequacy and effectiveness of these systems are regularly evaluated by independent audit organizations and the results are presented to the Board of Directors with written reports.

In addition, 378 of the Turkish Commercial Code. in accordance with the article, the independent auditor evaluates the current situation of the company with respect to the Early Detection of Risk Committee every year and submits the results to the Board of Directors through the “Auditor's Report on the Early Detection of Risk System and Committee”.

These practices reveal the importance that DCS attaches to the principle of transparency, the operability of internal control and risk management systems within the legal framework, compliance with corporate governance principles.

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The Commitment of the Board of Directors to Ethics and Compliance

The DCS Board of Directors views business ethics, legal compliance, and anti-corruption as integral components of corporate integrity and the company's sustainability objectives, and assumes high-level responsibility in these areas.

Embedding ethics-based decision-making processes at the core of corporate culture is critically important for maintaining trust-based relationships with all stakeholders and safeguarding the company's reputation.

The Board actively promotes full adherence to ethical principles, supports mechanisms to prevent conflicts of interest, and firmly adopts a **zero-tolerance** policy against bribery and corruption.

The key responsibilities adopted within this scope are summarized as follows:

- Promoting a culture of ethical conduct across the organization
Approving and regularly reviewing the Code of Ethics and Compliance Policies
- Publicly communicating the company's commitment to combating bribery and corruption
- Monitoring the effectiveness of whistleblowing and grievance mechanisms related to compliance violations
- Ensuring that ethical risks are integrated into strategic and operational risk assessments

In line with these responsibilities, the Board of Directors regularly addresses ethics and compliance matters on its agenda and adopts a governance approach aligned with the principles of transparency, accountability, and continuous improvement.

Ethical Principles and Conduct Culture

DCS embraces high standards of business ethics as core values, alongside the principles of integrity, transparency, and accountability.

In line with this approach, the **DCS Code of Business Ethics** and Ethical Principles and Policies serve as comprehensive reference guides not only for employees but also for suppliers, business partners, and all stakeholders.

The DCS Code of Business Ethics and Ethical Principles and Policies are published on the company’s website to ensure open access for all stakeholders. These policies are updated as needed to reflect changes in applicable laws, standards, and the company’s business practices.

To embed an ethical culture into the corporate structure, the Ethics Committee has been established. This committee evaluates all reports concerning potential violations of ethical principles or laws, initiates investigation processes when necessary, and takes appropriate action in collaboration with relevant departments.

DCS encourages employees and stakeholders to report ethical violations confidentially and without fear of retaliation.

Reports can be submitted to the Ethics Committee via etik@dcscustoms.com.tr.

DCS allows individuals to submit reports anonymously and treats such reports with the same level of seriousness.

All notifications are handled in accordance with the **Reporting, Consultation, and Non-Retaliation Policy**, based on strict confidentiality, and necessary measures are taken to protect the identity and safety of the reporting party.

DCS is committed to investigating all unethical behavior—including human rights violations—in a fair, impartial, and timely manner, and to taking corrective actions if a violation is confirmed.

DCS conducts regular training programs in order to disseminate and strengthen the ethics and compliance culture throughout the institution.

in the year 2023, a total of **248.8** hours of training was given to **520** participants in the Ethics & Compliance category.

As of 2024, **339** employees have participated in Ethics & Compliance training programs more than once, and a total of **499.6 hours** of training have been completed.

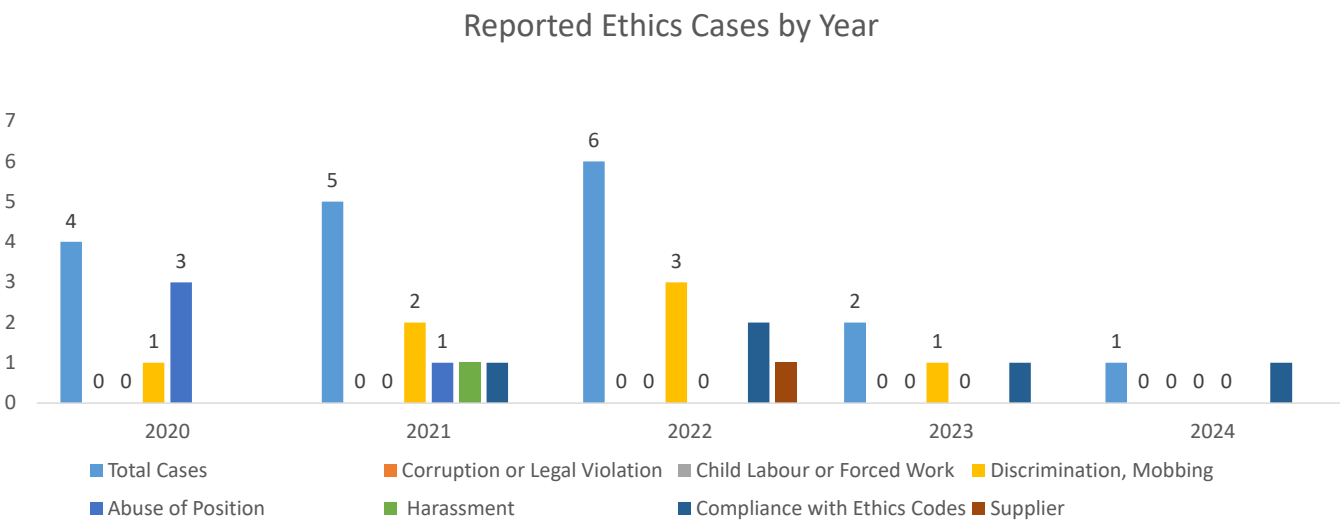
Training Programs Conducted in 2024

| | | |
|--|-------------|-------------|
| Basic Job Training and Behavior Training the Rules | 216 people | 324.0 hours |
| Ethics and Compliance Program: Our Best Practices Training | 231 people | 115.5 hours |
| Anti-Smuggling and Anti-Counterfeiting Training in Goods at Customs | 216 people | 60.1 hours |
| Total | 339 people* | 499.6 hours |

Compliance

The feedback received through the Ethics Notification Line is evaluated within the framework of the principles of transparency and accountability; each notification is treated as an opportunity for improvement and development.

Ethical Case Reports Submitted Between 2020–2024:



DCS Digital Customs Services Inc. considers full compliance with legal regulations, industry standards, and internal company policies and procedures as one of its core corporate principles in conducting its operations.

It is essential that all company-wide activities are carried out in full alignment with applicable legislation, internal regulations, and ethical standards.

The ethics and compliance management structure was first established within DCS in **2014** and has since been continuously developed to become an integral part of the corporate framework.

DCS conducts its operations in alignment with various international standards to promote compliance across all business processes and support sustainable corporate success. In this context, the company implements management systems in accordance with **ISO 9001 (Quality)**, **ISO 14001 (Environment)**, **ISO 27001 (Information Security)**, **ISO 45001 (Occupational Health and Safety)**, and **ISO 37001 (Anti-Bribery)**. Additionally, performance monitoring processes are carried out under the EcoVadis Corporate Social Responsibility Assessment System.

Furthermore, DCS has adopted the **ISO 37301:2021 Compliance Management System Standard** as a core framework for monitoring corporate compliance performance and ensuring continuous improvement.

DCS’s approach to compliance management goes beyond meeting regulatory obligations—it aims to foster lasting commitment to ethical principles, transparency, corporate integrity, and stakeholder trust.

The details of the principles in this title are comprehensively defined in the **Compliance Policy of DCS.*

Anti-Bribery and Anti-Corruption

DCS maintains a strict zero-tolerance policy against all forms of bribery and corruption. Employees and affiliates must not, either directly or through third parties, engage in, condone, or facilitate any form of bribery or corruption.

DCS does not view bribery and corruption solely as acts prohibited under the laws of the Republic of Türkiye concerning public officials. Rather, it prohibits any improper advantage offered, promised, given, or received—regardless of whether the recipient is a public official or a private sector employee.

The Anti-Bribery and Anti-Corruption Policy applies to all DCS activities, including commercial transactions, contract negotiations, and interactions with public officials.



Prohibition of Bribery

DCS strictly prohibits its employees from offering, giving, soliciting, or accepting bribes or kickbacks—of any value—to or from any individual or organization for the purpose of obtaining, retaining, or securing a business advantage in connection with the company’s operations.

This prohibition applies to, but is not limited to, cash payments, gifts, hospitality, preferential treatment, the extension of credit, or any other benefit that could influence—or be perceived as influencing—a business decision.

Facilitation Payments

DCS strictly bans all facilitation payments. Employees must refrain from making or authorizing small, unofficial payments to expedite routine administrative actions by public officials.

Any request for a facilitation payment must be reported immediately to the **Ethics Committee**.

Since 2017, DCS has held the **ISO 37001:2016 Anti-Bribery Management System** certification and has successfully undergone annual audits. This certifies that the company’s processes for preventing, detecting, and managing bribery risks are aligned with international best practices.

The details of the principles in this title are comprehensively defined in the DCS's **Anti-Bribery and Anti-Corruption Policy.*

Gifts and Hospitality

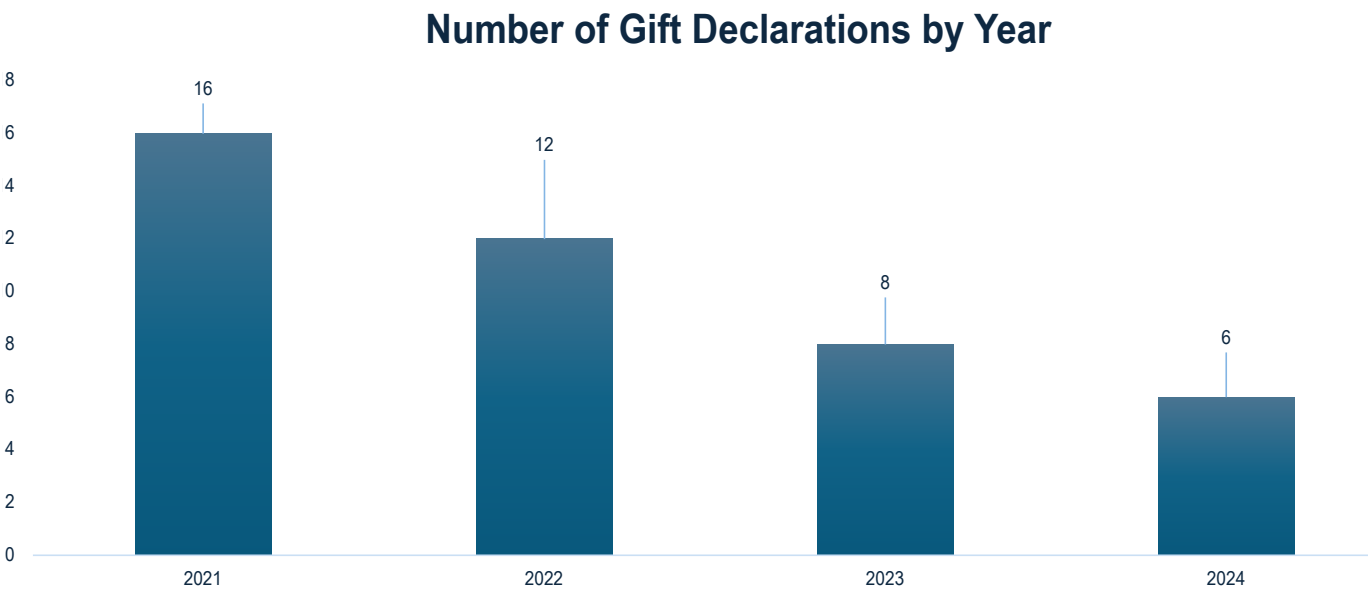
Gifts and hospitality may only be offered or accepted if they are reasonable, modest in value, and serve a legitimate business purpose.

Such practices must not be used to influence business decisions. Even if within permitted value limits, offering or accepting gifts during periods that require impartiality—such as tender processes or contract negotiations—may be perceived as attempts to influence outcomes, regardless of intent.

No matter how reasonable or modest in value, offering or giving gifts to public officials is strictly prohibited.

Business-related hospitality must comply with local laws and regulations and typically requires prior approval from the Ethics Committee.

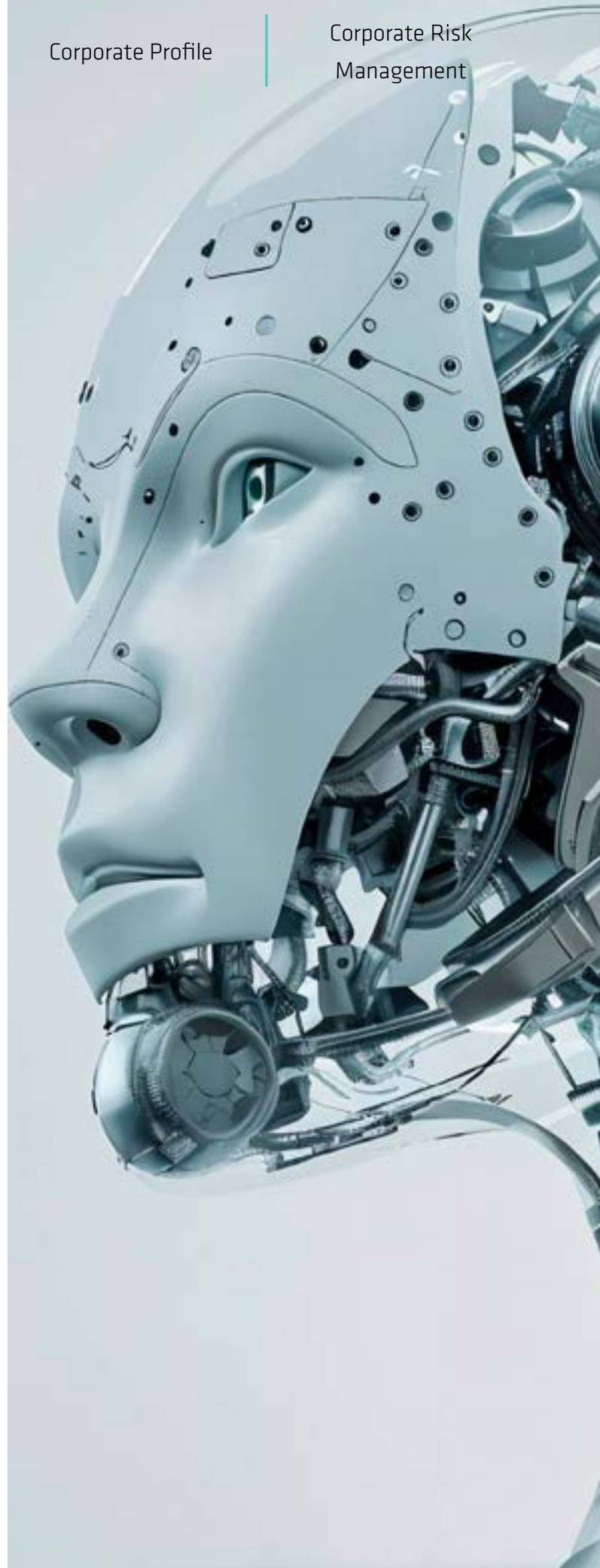
The details of the principles in this title are comprehensively defined in the **Gift and Hospitality Policy of DCS.*



Artificial Intelligence, Technology and Ethics

Our article on “Artificial Intelligence, Technology and Ethics” was published in the 35th edition of the Ethics and Reputation Association INmagazine Magazine. it was published in the issue!

INMagazine: Pages 6-13



MAKALE

Yapay Zekâ, Teknoloji ve Etik

Yazar: Aslı Akbaba, Kenan Güler

“Etik” sözcüğünün etimolojik olarak Yunanca “karakter” anlamına gelen “ethos” sözcüğünden türettiğini, etiği bireylerin ve toplumların davranışlarını yönlendiren ahlaki ilkeler ve değerler bütünü olarak tanımlayabileceğimizi hatırlatarak başlayalım.

Etik, neyin doğru neyin yanlış olduğunu, neyin adil ya da adil olmadığını belirlemeye, bireylerin ve toplumların karşılaştığı karmaşık ahlaki sorunları anlamaya ve çözmeye çalışırken bizlere rehberlik eder.

Kişisel olarak etik, bireyin günlük yaşamında karar verirken kullandığı bir pusula olarak hizmet eder. Toplumsal düzeyde ise yasaların, politikaların ve sosyal normların oluşturulmasında temel bir rol oynar.

Buna paralel olarak etik ve ticaret arasındaki ilişkinin, tarih boyunca birçok önemli düşünür ve filozof tarafından ele alındığını görüyoruz.

Aristoteles, “İyi bir insan olmak, iyi bir tüccar olmaktan daha önemlidir.” (Nicomachean Ethics) söylemi ile ahlaki değerlerin ve erdemlerin ticarette de önemli olduğunu vurgulamıştır.

Diğer bir düşünür Adam Smith, “Bir ülkede ticaretin ve sanayinin gelişmesi için dürüstlüğe, doğruluğa ve güvene dayalı ilişkiler kurulması şarttır.” (The Theory of Moral Sentiments) sözü ile piyasa ekonomisinin etik değerlere dayalı olması gerektiğini savunmuştur.

Bu düşünürlerin sözlerinin, ticaretin etik ve ahlaki değerler çerçevesinde yürütülmesi gerektiğini vurgulayan ortak paydada birleştiğini görüyoruz. Etik, ticaretin temel taşlarından biri olmak ve ticari faaliyetler, toplumsal adalet ve bireylerin haklarına saygı temelinde şekillendirilmelidir.

“Gümrük müşavirliği” mesleği gelirin toplanmasında, ticari mevzuata uyumda, ulusal güvenlik ve ürün güvenliği gibi konularda, hizmet verdiği müşterilerine ve ülkesine değer üretmeye devam ederek ticaretin ve mal akışının düzenlenmesinde kritik rol oynamaktadır.

Bu yazıda yapay zekâ, teknoloji ve etik arasındaki ilişkiyi uluslararası ticaret ve gümrük müşavirliği çerçevesinde değerlendiriyor olacağız. Bu değerlendirmeyi yapabilmek için etik, gümrük müşavirliği mesleği etik riskleri gibi bazı temel kavramları irdelemek faydalı olacaktır.



DCS Policy and Governance Documents Table

Our policy and governance documents, which formalize the principles we uphold in the areas of corporate governance, ethics and compliance, sustainability, and risk management, form the foundation of our commitment to transparency and accountability.

Below is a summary table of our key policy and governance documents currently in effect.

Corporate Governance and Compliance

- Compliance Policy
- Corporate Risk Management Policy
- Risk Management Regulation
- Anti-Bribery and Anti-Corruption Policy
- Anti-Money Laundering Policy
- Financial Accuracy Policy
- Reporting, Consultation, and Non-Retaliation Policy
- Conflict of Interest Prevention Policy
- Fair Competition Policy
- Communication Tools Usage Policy
- Policy on the Use of Communication Tools

Ethics, Labor Standards and Human Rights Policies

- Basic Business Ethics and Codes of Conduct (Business Ethics Guide)
- Human Rights Policy
- Anti-Discrimination and Harassment Policy
- Prevention of Child Labor and Forced Labor and Youth Employment Policy
- Workplace Safety Policy

Gifts, Donations and Social Responsibility

- Gift and Hospitality Policy
- Donation and Assistance Policy

Supplier and Stakeholder Relations

- Supplier Explicit Consent Statement
- Supplier Information Disclosure Notice
- Supplier Confidentiality Commitment
- Supply Chain Ethical Working Principles
- Confidentiality and Personal Data Protection Agreement
- Ethics and Compliance Checklist

Sustainability and Environmental Management

- Sustainability Statement
- Sustainability Policy
- Sustainability Strategies
- Environmental Policy
- Environmental Management Procedure
- Environmental Risk Assessment
- ECOVADIS Corporate Responsibility Assessment System

Information, Asset and Data Security

- Information Security and Data Protection Policy
- Policy on the Protection of Physical and Financial Assets

Personal Data Protection Policies

- Personal Data Protection and Processing Policy
- General Information Notice on the Protection and Processing of Personal Data
- Job Applicant KVKK Information Notice
- Employee KVKK Information Notice
- Supplier KVKK Information Notice (for Natural Persons, Employees, Representatives, and Applicants)
- Data Subject (Relevant Person) Application Form
- Webinar Participant Personal Data Processing Notice

Donations

In line with its corporate social responsibility approach, DCS may provide donations and contributions—either in cash or in-kind—to individuals and organizations operating in the fields of education, culture, arts, environment, and sports, including but not limited to NGOs, associations, foundations, universities, and public institutions.

All donations and contributions made on behalf of the company must be approved by a resolution of the Board of Directors.

All donations and sponsorships are subject to an appropriateness assessment in alignment with the company’s vision, mission, policies, and ethical principles.

Such contributions must be transparent, properly documented, and made in good faith. They must not be used as a means to gain improper commercial advantage.

DCS does not, under any circumstances, make direct or indirect contributions to any political party, candidate, or political campaign. Company resources, assets, or funds must not be used for political donation purposes.

In accordance with the principles outlined in the **Donation and Aid Policy** and the applicable legal regulations, the company discloses all donations and contributions made within each fiscal year in its annual activity report and presents them to shareholders as a separate agenda item at the Annual General Assembly Meeting.

When selecting institutions to receive donations, preference is given to those that regularly and transparently publish their financial statements each year.

All planned monetary donations are recorded, documented, and reported in line with internal company procedures. Monetary donations are made exclusively through corporate banking channels and against official receipts. The purpose of the donation must be clearly and transparently stated in the description section of the bank transfer slip.

The details of the principles in this title are comprehensively described in DCS's **Donation and Aid Policy.*

17 PARTNERSHIPS FOR THE GOALS



Donations, Philanthropic Practices, and Supportive Activities Contributing to the SDGs

A Future That Reads Project

On Valentine's Day and World Book Exchange-Donation Day, we supported the A Future That Reads Project carried out by **AÇEV** with our donations.

With this donation, special sets offering educational content such as illustrated story books, science magazines, picture materials, play dough were delivered to our needy children.



SDG: 4

International Women's Day

Special gift packages were prepared to support the healthy and balanced nutrition of our female employees.

During this process, we collaborated with a local enterprise that sources its products from **women producers in the earthquake-affected region**



SDG: 5

Cerrahpaşa Medical Faculty Pediatric Emergency Intensive Care Unit

The proceeds from a special concert held at Süreyya Opera House—featuring opera singer Hakan Aysev and his orchestra performing works from the Republican era—were donated to support the purchase of medical equipment for the Pediatric Emergency Intensive Care Unit of Istanbul University Cerrahpaşa Medical Faculty.

We were pleased to make a modest contribution to both the arts and children's healthcare through this meaningful event.

SDG: 3



World Animal Day

A social responsibility study was carried out in order to turn this meaningful day into a tangible benefit.

DCS supplied dry and wet food for both kittens, adult cats, and dogs. Volunteer employees who wished to feed stray animals collected the food from the Administrative Affairs Office and took part in this act of solidarity.

SDG: 15



Breast Cancer Awareness Month

As part of the Breast Cancer Awareness Month of October, Prof. Dr. We conducted an online seminar with the participation of Alper Cihan.

Important information about early diagnosis of breast cancer, prevention methods and treatment processes was shared at the seminar.

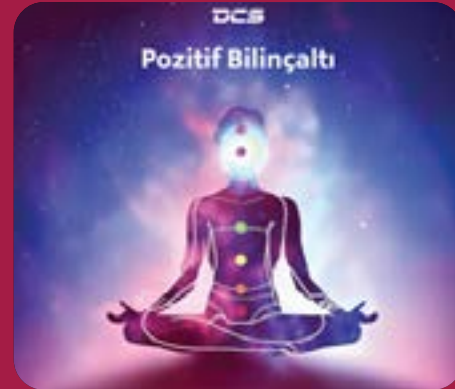
SDG: 3



Positive Subconscious

In order to support the mental and emotional well-being of our employees, we organized an awareness event called “**Positive Subconscious: Transform Your Mind**” with the voluntary contribution of our Import Declaration Services Manager Esra Kara.

SKA: 3-8



46th İstanbul Marathon

At the 46th İstanbul Marathon, organized by Türkiye İş Bankası, we participated to support the annual book and stationery expenses of students at Darüşşafaka Educational Institutions.

We contributed to this meaningful act of solidarity both through our corporate donation and through our volunteer runners, who raised funds via individual campaigns.

We are proud to support equal opportunity in education and to contribute to this cause together!

SDG:4



We value celebrating our employees’ meaningful moments.

In this spirit, we have been creating social value through donations made on behalf of our employees since 2016.

Tree donations are made to the TEMA Foundation in the name of couples on their wedding day,

Contributions are made to the Educational Volunteers Foundation of Turkey (TEGV) in the name of newborns,

Tree donations are made to the TEMA Foundation in memory of deceased loved ones.

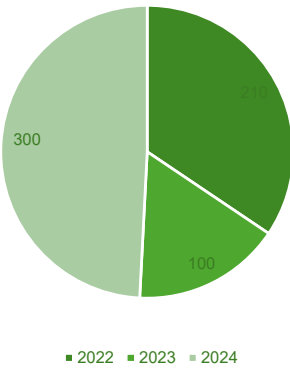
Additionally, we share in our employees’ joyful moments—such as weddings and childbirth—through supportive payments made to their salary accounts.

Through these practices, we not only strengthen employee engagement but also contribute to nature and education.



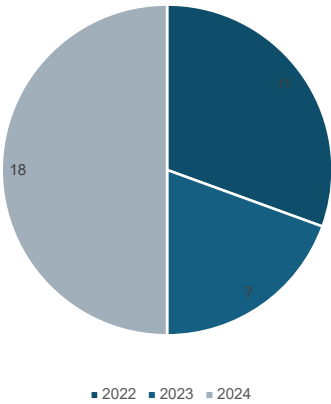
Over the past three years, a total of **610 trees** have been donated on behalf of our employees and their loved ones, creating a lasting contribution to nature.

TEMA DONATIONS



Over the past three years, donations have been made in honor of **36 employees’** newborns, marking these special moments with a sense of social responsibility.

TEGV DONATIONS



Our Birthdays Bring Hope to Children’s Futures

While celebrating our employees’ birthdays, we contribute to children’s education, development, and safe living conditions.

In collaboration with the **Educational Volunteers Foundation of Turkey (TEGV), the Koruncuk Foundation,** and **Kahve Dünyası,** “Goodness Boxes” are purchased each month on behalf of our employees whose birthdays are being celebrated. In doing so, we help strengthen children’s access to education, psychosocial development, and supportive living environments.

SKA: 4, 8 and 10



17 PARTNERSHIPS FOR THE GOALS



Some of the organizations supported by DCS in 2024 include:

- Mother Child Education Foundation (AÇEV)
- Association for Supporting Contemporary Life (ÇYDD)
- Darüşşafaka Society
- Istanbul University Cerrahpaşa Medical Faculty Intensive Care Unit
- Educational Volunteers Foundation of Turkey (TEGV)
- The Turkish Foundation for Combating Soil Erosion, Reforestation and the Protection of Natural Habitats (TEMA)

Sustainability Management

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Sustainability Strategy and Governance

DCS approaches sustainability through the lens of Environmental, Social, and Governance (ESG) priorities, adopting a strategy that is integrated with its corporate goals and supports long-term success and responsible business conduct. This strategy is shaped by goal- and outcome-oriented, measurable, and value-creating approaches.

As of 2024, the newly structured **Sustainability Management** framework enables the company to systematically assess its environmental and social impact areas and strengthen its sustainability-focused decision-making processes. The system operates in accordance with the Board-approved Sustainability Policy and is supported by other complementary corporate principles.

In the same year, a **Sustainability Committee** was established under the Board of Directors to ensure high-level oversight of sustainability governance.

Starting from 2025, the institutional ownership of the system will be assumed by the **Directorate of Sustainability and Compliance**, which will be responsible for implementing sustainability strategies, monitoring corporate policies, managing stakeholder engagement, and tracking ESG performance.

While Sustainability Management at DCS established its core governance structure and policy framework in 2024, operational-level control mechanisms and implementation infrastructure are still in the development phase.

To further institutionalize sustainability efforts in 2025, the following steps are planned:

- Conducting a stakeholder analysis and identifying priority sustainability issues
- Establishing sub-working groups
- Integrating digitalization with sustainability strategies
- Implementing sustainability awareness training programs for employees and managers
- Developing performance measurement and reporting practices based on ESG indicators

DCS treats sustainability management as a dynamic and constantly developing structure; it aims to turn this system into a transparent, participatory and accountable governance mechanism for all stakeholders.



Sustainability Committee and Working Group

To institutionalize sustainability management within DCS, a **Sustainability Committee** was established under the Board of Directors in 2024. The Committee is responsible for developing the company’s sustainability policies and strategies, setting targets, monitoring related projects, and evaluating performance.

The Sustainability Committee adopts a comprehensive governance approach across a wide range of focus areas, including environment, human rights, employee well-being, digitalization, resource efficiency, and ethical compliance. Comprising representatives from various areas of expertise, the Committee promotes interdisciplinary collaboration in decision-making processes.

As of 2025, DCS plans to establish thematic working groups to strengthen the connection between Committee activities and on-the-ground implementation.

The Committee evaluates DCS’s sustainability performance on an annual basis, reviews ESG-related risks, and informs the Board of Directors through progress reports. When necessary, external consultancy services are engaged or independent assessments are conducted to support the Committee’s work.

The activities of the Sustainability Committee are also carried out in alignment with DCS’s international commitments. In this context, the company’s sustainability performance and progress are transparently shared with stakeholders and the public each year through the **Sustainability Communication on Progress (CoP) Report**. Sustainability performance is regularly monitored, and areas for improvement are actively assessed.

Stakeholder Engagement and Material Topics

DCS considers the views, expectations, and feedback of all its stakeholders a fundamental principle in its sustainability efforts. The company maintains value-driven, reciprocal relationships with a wide range of stakeholder groups, including employees, customers, suppliers, and solution partners.

The year 2024 marked a transitional period during which DCS structured its sustainability management system. As such, a systematic, survey-based stakeholder analysis and materiality assessment has not yet been conducted.

However, based on internal evaluations and regulatory/ethical compliance priorities, initial material sustainability topics have been identified.

In 2025, DCS plans to implement a stakeholder-inclusive materiality process in line with the standards of the United Nations Global Compact (UNGC) and the Global Reporting Initiative (GRI).

This process will be carried out with the following steps:

- In accordance with the GRI 3-1 and 3-2 standards, a priority topic list will be created
- Survey and interview-based analyses will be conducted with the participation of the stakeholder group
- With the findings revealed, the "DCS Prioritization Matrix" will be prepared and integrated into the annual reporting process
- In addition, the double prioritization approach proposed under the European Union CSRD (Corporate Sustainability Reporting Directive) will be taken into account

Once this structure is completed in 2025, DCS will strategically prioritize material issues at the intersection of stakeholder expectations and corporate impact, thereby managing its sustainability performance more effectively.

Compliance with the Sustainable Development Goals (SDGs)

As DCS, we do not consider our sustainability approach to be limited to social responsibility projects; instead, we adopt an integrated management model aligned with the United Nations Sustainable Development Goals (SDGs) across all areas of our operations.

Our diverse fields of activity—from customs technologies to digital solutions, and from employee welfare to gender equality—reflect the SDG contributions embedded within our company’s value chain.

Digitalization in international trade presents significant potential for reducing transaction times, enhancing operational efficiency, and lowering environmental impact.

With **more than 2 billion** customs declarations issued globally each year, it is estimated that approximately **36 million tons** of additional **CO2** savings could be achieved through the digitalization of these processes.

While the declaration process in traditional systems may take up to **24 hours**, digital systems can reduce this time to as little as **1 hour**.

International
Chamber of
Commerce (ICC)
Data

15% Increase
In Profitability

80% Reduction
During Border Crossing Times

Average Completion of
Transactions
Within **1 HOUR**

Cost Savings of
\$300 to \$400
Per Transaction

30% Reduction
in Operational Costs

%100
Elimination of
Logistics Paperwork

DCS’s digital customs technologies represent not only an operational success but also a business model fully integrated with the global sustainability vision.

Customs Technologies

Sustainable Transformation Through Digitalization

We continuously improve our business processes in line with customer expectations and industry developments, and we design our new products and services in accordance with sustainability principles.

We view digital transformation not merely as a technological advancement, but as a strategic sustainability tool positioned at the core of our business model.

Our digital solutions developed under the **Autonomous Global Single Window (AGSW)** in collaboration with ATEZ Software Technologies Inc. contribute concretely to several global goals—primarily **SDG 9** (Industry, Innovation, and Infrastructure), **SDG 13** (Climate Action), and **SDG 16** (Peace, Justice, and Strong Institutions)—by digitalizing customs processes in an environmentally friendly, transparent, and compliant manner.

As part of our New Product and Service Development Plan, we continue our investments in digitalization and innovation with a focus on sustainability, reinforcing our position as a reliable and responsible solution partner for our customers and business stakeholders.





Tariff instantly tracks changes in customs regulations and integrates this information into the **AGSW** system. By working in synchronization with **Logicust** and other modules, it ensures that companies operate in full compliance with legal regulations.

Sustainability Contribution

- Increases legal compliance thanks to real-time legislation tracking,
- Prevents ethical problems such as smuggling, erroneous or inappropriate statements,
- Supports the principles of ethical governance and transparency,
- It enables institutions to become more resistant and reliable against legal sanctions.

SDGs Contributed To:

SDG 16 - Peace, Justice and Strong Institutions



The system stores product data based on ProductID and ensures accurate classification by matching it with HS codes by country. It provides product safety and regulatory compliance in import and export controls, enables seamless data flow with customs declarations, and operates in integration with ERP systems.

Sustainability Contribution

- Prevents incorrect declaration, reduces unnecessary transport and processing load,
- Contributes to environmental sustainability by reducing resource waste and carbon footprint,
- It supports ethical governance and transparency through regulatory compliance.

SDGs Contributed To:

SDG 9 - Industry, Innovation and Infrastructure

SDG 12 - Responsible Production and Consumption

SDG 13 - Climate Action

SDG 16 - Peace, Justice and Strong Institutions



It prepares, submits, or forwards customs declarations to relevant parties. With DeclarantAI, it delivers up to **900% (10x)** improvement in processing efficiency. It can operate independently or be integrated seamlessly with **Logicust** and **Customs Shield**.

Sustainability Contribution

- Increases labor productivity by automating customs declaration processes,
- Reduces repetitive tasks, minimizes human error,
- Reduces paper consumption, thus contributing to the protection of natural resources,
- It provides social sustainability by increasing the accessibility of processes.

SDGs Contributed To:

SDG 8 - Decent Work and Economic Growth

SDG 9 - Industry, Innovation and Infrastructure

SDG 12 - Responsible Production and Consumption

SDG 16 - Peace, Justice and Strong Institutions



It uses **ShieldAI** to review customs declarations before submission. With **XRayAI**, it analyzes past declarations to identify risky, erroneous, or non-compliant content.

It provides customized visual reports on the company's cross-border trade processes.

Sustainability Contribution

- Identifies risky declarations in advance, preventing penalties, waste, and delays.
- Reduces the need for physical inspections, saving time, energy, and resources.
- Enhances security, transparency, and traceability in customs processes, thereby strengthening ethical governance.
- Improves corporate reputation, regulatory compliance, and operational security.

SDGs Contributed To:

SDG 9 - Industry, Innovation and Infrastructure

SDG 13 - Climate Action

SDG 16 - Peace, Justice and Strong Institutions



Greenpulse, integrated with import declarations, calculates carbon emissions on a product basis at the **ProductID level**.

It automatically generates data and prepares compliant reports for **CBAM (Carbon Border Adjustment Mechanism)** and other climate-related regulations.

Sustainability Contribution

- Makes the carbon footprint visible, enabling companies and stakeholders to monitor and reduce their environmental impact.
- Provides data aligned with CBAM and climate reporting standards, enhancing the company’s climate action capabilities.
- Promotes environmental awareness and a sense of responsibility across the supply chain.
- Supports corporate sustainability goals with measurable environmental outcomes.

SDGs Contributed to:

- SDG 13 - Climate Action
- SDG 12 - Responsible Production and Consumption
- SDG 9 - Industry, Innovation and Infrastructure

Transcode, supported by **TransitAI**, prepares and submits transit declarations. It fully digitalizes **guarantee management**, status tracking, and detailed reporting processes end to end. Thanks to AI integration, it delivers **up to 10x** operational efficiency.

Sustainability Contribution

- Digitalization of transit processes reduces vehicle waiting times and the use of physical documents.
- Fuel consumption and carbon emissions are lowered, easing both cost burdens and environmental impact.
- Operational transparency and security are enhanced, simplifying compliance processes.
- Contributes to the balance between efficiency and sustainability in transportation and logistics chains.

SDGs Contributed to:

- SDG 13 - Climate Action
- SDG 9 - Industry, Innovation and Infrastructure
- SDG 11 - Sustainable Cities and Communities

An advanced reporting solution that enables the monitoring of all customs data both at an executive summary level and in detailed formats. It presents large datasets in simplified, visualized, and meaningful formats, accelerating decision-making processes. It allows for the identification of non-compliant declarations, erroneous transactions, and high-risk areas.

Sustainability Contribution

- Supports a data-driven decision-making culture.
- Enhances the efficiency of strategic planning and internal control systems.
- Prevents resource waste by detecting operational errors and non-compliance early.
- Strengthens ethical governance by increasing transparency and accountability.

SDGs Contributed to:

- SDG 9 - Industry, Innovation and Infrastructure
- SDG 16 - Peace, Justice and Strong Institutions

DCS-Online is a comprehensive and user-friendly platform that provides customers with 24/7 digital access to foreign trade and customs operations. By centralizing functions such as document viewing, reporting, and transaction tracking through a single digital infrastructure, it simplifies and accelerates process management.

Sustainability Contribution

- Minimizes physical resource consumption through a paperless operations approach.
- Reduces carbon emissions by lowering cargo/ courier traffic via digital data flow.
- Enhances customer satisfaction while delivering time and cost advantages.
- Supports corporate sustainability as part of a digital transformation that reduces environmental impact.

SDGs Contributed to:

- SDG 9 - Industry, Innovation and Infrastructure
- SDG 13 - Climate Action



ERP-SAP Integration AGSW Declaran Bridge

The **AGSW Declarant Bridge** solution enables the automatic transmission of customs declaration instructions for foreign trade transactions based on invoices and purchase orders processed through SAP.

Featured functions:

- Automatic creation and transmission of declaration instructions,
- Digital management of foreign trade documents together with origin and circulation documents,
- Live monitoring of the cancellation process, file status and shipment tracking,
- Receipt of expense reports and integration into the accounting system.

Sustainability Contribution:

- It saves both time and resources by eliminating manual processing and document traffic,
- Reduces physical operation costs such as paper, printing, shipping and archiving,
- Supports full compliance with legislation and ethical governance by reducing the risk of misrepresentation,
- It increases transparency and corporate efficiency in business processes with real-time data flow.

By establishing two-way data flow between company ERP systems and Customs Brokerage ERP systems, it enables integrated execution of document management, cost reporting, status tracking, and accounting processes.

SDGs Contributed to:

- SDG 9 - Industry, Innovation and Infrastructure
- SDG 12 - Responsible Production and Consumption
- SDG 13 - Climate Action
- SDG 16 - Peace, Justice and Strong Institutions

Human Rights

DCS is committed to respecting human rights in all its business activities and contributing to the protection of these rights.

In this context, it adheres to the following basic international standards:

- United Nations Universal Declaration of Human Rights
- UN Guiding Principles of Business Life and Human Rights
- The UN Global Compact (UNGC)
- ILO Declaration of Fundamental Principles and Rights
- OECD Guidelines for Multinational Companies
- Principles of Women's Empowerment (WEPs)
- ILO Convention on Child Labour No. 182
- National labor law and relevant legislation in force

It is committed to supporting the principles set out in the standards of National Labor Law and relevant legal regulations and to reflecting working practices worthy of human dignity in all business processes.

Responsibility and Supervision

Monitoring and implementation of human rights issues is carried out under the joint coordination of the Human Resources Directorate and the Risk, Ethics and Compliance Directorate.

Notification and Complaint Mechanism

DCS provides the necessary mechanisms for employees, suppliers, and other stakeholders to report any human rights concerns confidentially and without fear of retaliation. Employees are expected to report any misconduct or suspicious behavior they encounter—regardless of the position or authority of the person involved, including managers or superiors.

Reports can be submitted to the Ethics Committee via etik@dcscustoms.com.tr or through face-to-face meetings.

DCS allows employees to report anonymously and treats such reports with the same level of seriousness.

All reports are handled in accordance with the **Reporting, Consultation, and Non-Retaliation Policy**, ensuring confidentiality and taking necessary precautions to protect the reporting party from any form of retaliation.

DCS is committed to promptly and fairly investigating all reports related to human rights violations.

If a violation is confirmed, the company will take appropriate corrective actions and work to remedy any harm caused.

The details of the principles in this title are comprehensively defined in the DCS's **Human Rights Policy.*

Freedom of Association and Collective Bargaining

DCS unconditionally respects the right of all its employees to form, join or not join a trade union. Establishes a relationship with employee representatives based on open communication and within the framework of good faith; recognizes the rights of peaceful assembly and collective bargaining.

Employees are not subjected to any discrimination, harassment or retaliation on the grounds that they exercise their freedom of association. The protection of these rights is considered as one of the basic elements of a human rights-based working environment.

Child Labor, Prevention of Forced Labor and Youth Employment.

Child labor is not accepted by DCS under any circumstances. The Company acts by observing the minimum age of employment in its activities and supply chain in accordance with local legislation and ILO conventions. It guarantees that young workers will only be employed in jobs that are safe, suitable for their development and will not disrupt their education.

It strictly prohibits all forms of forced labor, including forced labor, work for debt, involuntary prison labor, and work with the threat of punishment. All working relationships are based on a voluntary basis.

Employees have the freedom to leave work at any time in accordance with legal procedures.

During our recruitment processes, all employees are provided with written documentation outlining their rights and responsibilities, and employment is formalized through legally binding contracts. Under no circumstances does DCS employ individuals under the age of 18. Age verification is strictly enforced in accordance with established procedures for all personnel files.

As part of our onboarding programs, working conditions, employee rights, and internal grievance mechanisms are clearly communicated. As of 2024, 100% of our employees have been hired under written employment contracts, and none are under the age of 18.

Additionally, during this period, no reports of forced labor or coercive employment practices were submitted to the Ethics Committee or via the ethics@dcscustoms.com.tr channel.

Participation in mandatory orientation training during onboarding also reached a rate of 100%.

The details of the principles in this title are comprehensively defined in the DCS **Policy on Child Labor, Prevention of Forced Labor and Youth Employment.*

Gender Equality

We consider gender equality as a fundamental human right and an integral part of corporate sustainability. We have integrated our inclusive policies that support women's stronger participation in business life and access to equal opportunities for all gender identities into all of our business processes.

Our Commitment

DCS resolutely implements the following commitments to gender equality within the framework of the United Nations Global Compact (UNGC)::

Adopts a **zero-tolerance** policy against gender-based discrimination,

To support a stronger representation of women in employment, career development and decision-making mechanisms,

It considers creating an inclusive and safe working environment as a priority.

Our WEPs Membership

As of 2024, we have signed **the Women's Empowerment Principles (WEPs)**, a joint initiative of the United Nations Women's Unit (UN Women) and the UN Global Compact.

In this context:

We have committed to implementing the seven core principles aimed at empowering women in economic and social life

We have begun monitoring, enhancing, and transparently reporting our equality policies..

Our Applications and Concrete Results

Throughout 2024, the following practices were implemented to support our female employees in participating in the workplace under fairer and more sustainable conditions:

- In the pregnancy and childbirth processes, flexible hours and remote working practices initiated in previous years in accordance with the individual needs of our employees have been continued by increasing.
- Support for maternity expenses has been maintained within the scope of Complementary Health Insurance.
- During the maternity leave period, the wages and social security bonus payments of our female employees continued to be paid by our company.

*** Maternity Leave Usage Data: All of our 6 women employees who are entitled to maternity leave in 2024 used their legal leave completely; only one of them left her job voluntarily after childbirth. This result clearly shows that the supportive practices offered by DCS contribute positively to female employee engagement.*



Our hybrid working order has been structured to include remote work and flexible leave opportunities, and it is especially utilized by our female employees who have a greater need for work-life balance.

Flexible Working Practices Supported by Data: According to 2024 Human Resources data, remote work and flexible leave days were implemented as follows:

| Type of Study | Male (day) | Woman (day) | Total (days) |
|----------------------------|------------|-------------|--------------|
| Working from Home/Remotely | 4291 | 8101 | 12,392 |
| Flexible Work Permit | 29 | 43 | 72 |

Women's
Representation
in the Year 2024

Total Female Employee Ratio:
%32

Female Manager Ratio:
%36,9

The Proportion of Women
in Senior Management:
%25

** compared to 2023, the proportion of women managers has increased from 34% to 36.9%, and the proportion of women in senior management has increased from 20% to 25%.*

Throughout the year, the **Leadership Candidate Development Program**, which was open to the participation of all employees, supported the leadership competencies of talented team members and strengthened the corporate leadership pipeline. Within the scope of the program, female employees were particularly encouraged to prepare for managerial roles, and concrete steps were taken to increase the proportion of women in leadership positions.

Awareness Against Violence: #IşıkTut Campaign

in 2024, we supported the **#IşıkTut** campaign conducted by UN Women Turkey and organized in accordance with the United Nations global 16-Day Activism campaign.

Commitment to Equal Opportunities

We are committed to providing equal opportunities to all our employees and job applicants.

As a company that respects human rights, we make our employment decisions only on the basis of merit, qualifications and business needs, and we conduct all our human resources processes such as recruitment, promotion, remuneration, training and development in accordance with this principle.

Discrimination based on any protected characteristics such as race, color, language, religion, belief, ethnic origin, national origin, political opinion, gender, sexual orientation, gender identity, age, disability status, marital status, pregnancy or maternity status is strictly not allowed in DCS.

DCS does not tolerate discrimination in any form at work; it acts with the principle of zero tolerance in this regard. It is accepted that all employees have the right to work in a safe, respectful and egalitarian environment.

Our equal opportunity approach is taken into consideration at all stages of our human resources practices:

- The recruitment processes are carried out according to the qualifications, competencies and potentials of the candidates; all applications are approached equally and fairly.
- The principle of equal pay is applied to equal work; discriminatory practices that may cause wage differences between employees doing the same work are not allowed. Dec.
- Training and development opportunities are offered in a way that provides equal access to all employees through the DCS Development Platform; employees are supported to increase their knowledge and skills.

- Merit is the guiding principle in career development and promotion processes. Internal promotions are systematically supported through the Manager Candidate Program, job rotation practices, and assessment centers.
- Young talents are offered internship and part-time employment opportunities to support their transition to business life; they are encouraged to gain experience in different units.
- Secure channels where employees can provide **feedback** (ethical notification line, satisfaction surveys, etc.) is active and all notifications are evaluated on a confidentiality basis.
- Within the scope of welfare-oriented practices, supportive opportunities such as workplace psychologist, dietitian, flexible leave and hybrid work are offered equally to all employees, regardless of gender or position difference.
- In order to support equality of opportunity on a social scale, our employees are encouraged to participate voluntarily in social responsibility projects; social impact is created with donation-based applications on special occasions.

Our approach to equal opportunity is not limited to internal corporate practices; it is also carried out with a sense of corporate responsibility that supports fair access to opportunities in broader society. We expect this approach to be embraced by all our business partners and suppliers as well.

The details of the principles in this title are comprehensively defined in the DCS's **Anti-Discrimination and Harassment Policy.*

Equal Employment Opportunity for Young People

In 2024, **6** university students had the opportunity to do an internship, and **3** students had the opportunity to work part-time.

It was ensured that they gained experience in different fields such as Human Resources, Corporate Communication and Financial Affairs, including Customs Consultancy.

Diversity and Inclusion

DCS stands against discrimination regardless of any differences in corporate culture; it acts as an inclusive employer offering equal opportunities to all its employees. Discrimination based on individual characteristics such as race, nationality, religion, belief, age, gender, sexual orientation, health status, disability or marital status is absolutely not tolerated.

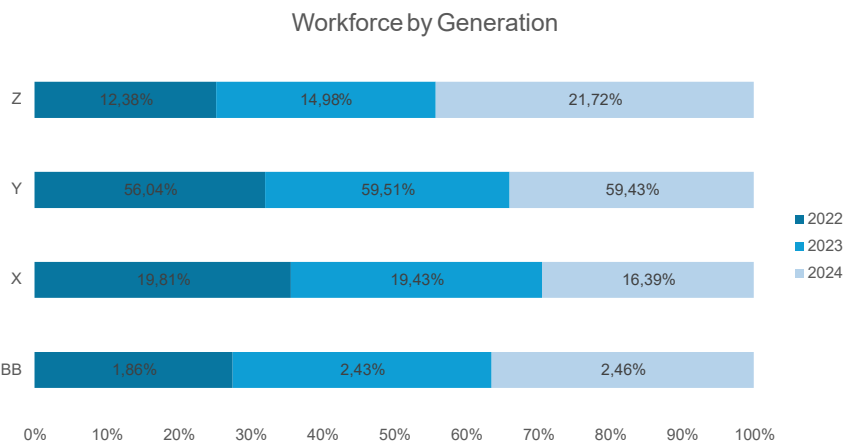
Our diversity and inclusion approach aims to create a safe and supportive working environment befitting human dignity for individuals at risk of exclusion. In this direction, all our HR policies, from recruitment processes to leadership development, have been structured in such a way as to be inclusive.

Intergenerational Balance

At DCS, a multigenerational structure is embraced—one in which employees from different generations work together, transforming experience and dynamism into collective productivity.

This diversity is seen as a key element that enriches decision-making processes with multiple perspectives. Alongside young talents, senior professionals are also provided with equal development opportunities, allowing the organization to benefit from the strengths of all age groups.

Generation distribution as of 2024;

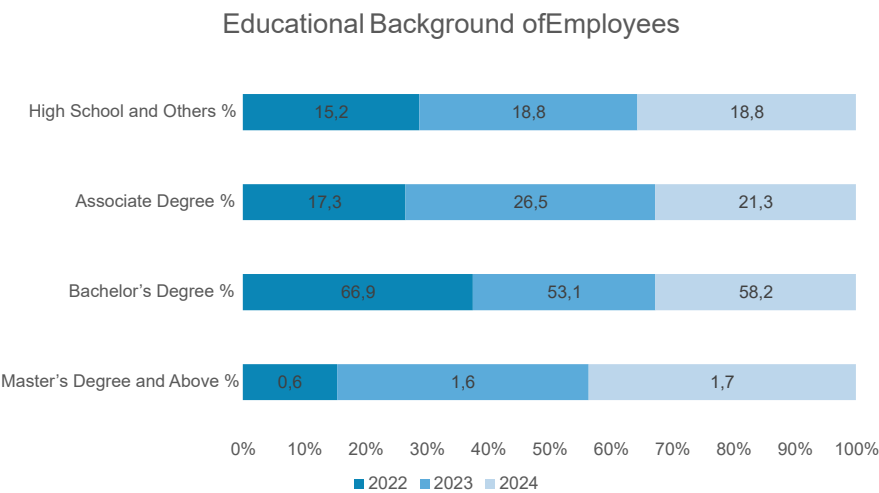


Generational Distribution; Z:197-2012, Y:1981-1996, X:1980-1965, BB:1946-1964

Distribution of Educational Level

The distribution of employees at DCS by education level reflects the establishment of a competency-based organizational structure.

according to the data of the year 2024:



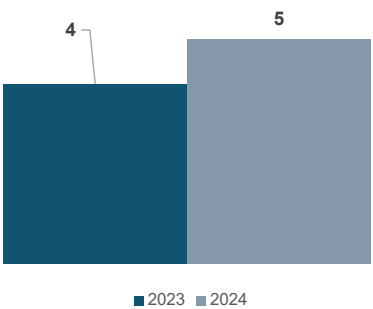
Equal development opportunities are offered to all employees regardless of their level of education; continuous learning is supported by in-house trainings.

Inclusion of Persons with Disabilities

DCS attaches importance to the active participation of people with disabilities in the workforce and conducts inclusive employment practices in this direction.

as of 2024, there are **5** disabled employees working within the company. Elements such as the harmonization of physical access conditions, facilitating tools in communication and equal career opportunities support the full and effective participation of disabled employees in business life.

Employment of Individuals with Disabilities



Employee Health and Safety

DCS, which has the **ISO 45001:2018 Occupational Health and Safety Management System** certificate, is committed to providing a healthy, safe and supportive working environment for all its employees.

Although we operate in a work environment with relatively low physical hazards, strengthening the occupational health and safety culture and implementing sustainable safety measures remain among our top priorities.

In this direction;

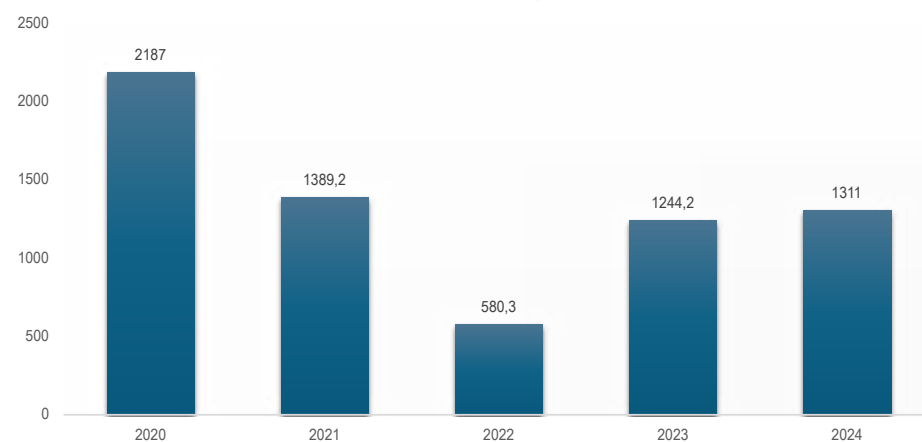
- Our activities are carried out in accordance with the Occupational Health and Safety Law No. 6331 and the standards and good practices of the International Labour Organization (ILO).
- The Occupational Health and Safety Committee has been meeting regularly on a quarterly basis since 2013. It is responsible for ensuring legal compliance in the areas under its oversight, implementing preventive measures, evaluating near-miss reports, and defining corrective actions. The committee includes **14 employee** representatives who actively participate in the process on behalf of all employees.
- The Employee Consultation and Participation Instruction was published in 2024, integrating a participatory approach to occupational health and safety (OHS) into the corporate structure.
- Personal protective equipment (PPE) is provided in all offices and work areas according to the nature of the work, and its use is regularly monitored.
- Risk assessments, emergency action plans, and evacuation plans are periodically updated under the supervision of OHS specialists and the workplace physician. The supervision of OHS specialists and workplace physicians.



- Emergency Evacuation and Fire Drills have also been successfully carried out in 2024. The Evacuation Exercise, which was measured as **320 seconds** last year at our center, lasted **250 seconds** in total, and the exercise evaluation report outputs were shared with all employees and the Board of Directors by the Risk, Ethics and Compliance Directorate. By reducing our evacuation times by **70 seconds** compared to last year; we aim to evacuate in a shorter time in the next exercise.
- Basic OHS Training and Orientation Training** before starting work are mandatory for all employees, and basic OHS retraining is provided to those who stay away from work for more than six months.
- In the near future, incident notifications are collected through digital systems; corrective actions are planned for these notifications.
- OSH surveys specific to home/remote working conditions are organized; individual risk
- In order to increase the OSH awareness of our suppliers, training certificates are requested and applications are monitored regularly.
- DCS receives **OHS Specialist** and **Workplace Physician** services through **OSGB authorized by the Ministry of Labor and Social Security**; in addition, it conducts coordination and supervision of internal OHS activities with a **Class C Occupational Safety Specialist** working within the Risk, Ethics and Compliance Directorate.
- All OHS processes are periodically reviewed and improved by the OSGB and our internal expertise structures.
- In 2024, field inspections, emergency action plans, risk analyses and updating of evacuation plans have been successfully completed in our 18 offices throughout Turkey.
- In 2024, our **zero workplace accident** target was successfully achieved. DCS considers occupational health and safety an integral part of its corporate culture and remains firmly committed to its responsibilities in this area.

The details of the principles in this title are comprehensively defined in the **Workplace Safety Policy of DCS.*

Occupational Health and Safety Training (Year/Hours)



It covers the titles "Basic Occupational Health and Safety Training, Occupational Health and Safety Renewal Training, Emergency Teams Training, Occupational Health and Safety Board Training"

Employee Well-Being and Benefits

We shape our human resources practices with a holistic approach that prioritizes the physical, mental, and emotional well-being of our employees.

We believe that the foundation of our corporate success lies in a happy, healthy, and motivated team, and we develop sustainable well-being policies in line with this belief.

In this context:

- Supportive benefits such as hybrid working arrangements**, supplementary health insurance, access to an in-house psychologist, and corporate dietitian services are offered equally to all employees.
- Bridge leave practices** applied around official holidays are designed to extend rest periods and support work-life balance.

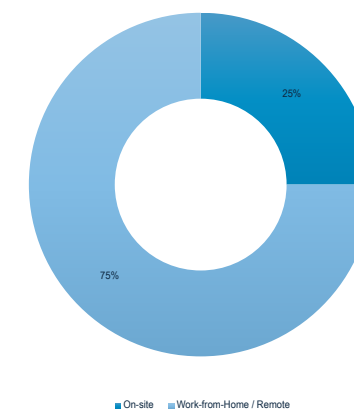
These initiatives not only enhance employee well-being but also strengthen organizational commitment and productivity.

We Continue with Our Hybrid Work Model!

In 2023, our working model operated with a 50% remote and 50% office-based setup. As of 2024, it has been restructured to **75%** remote and **25%** office-based work.

Our hybrid work model supports employees in maintaining a healthy work-life balance while aiming to reduce environmental impacts such as traffic, time loss, and energy consumption. As a result, employee satisfaction increases, and the company's carbon footprint is reduced.

2024

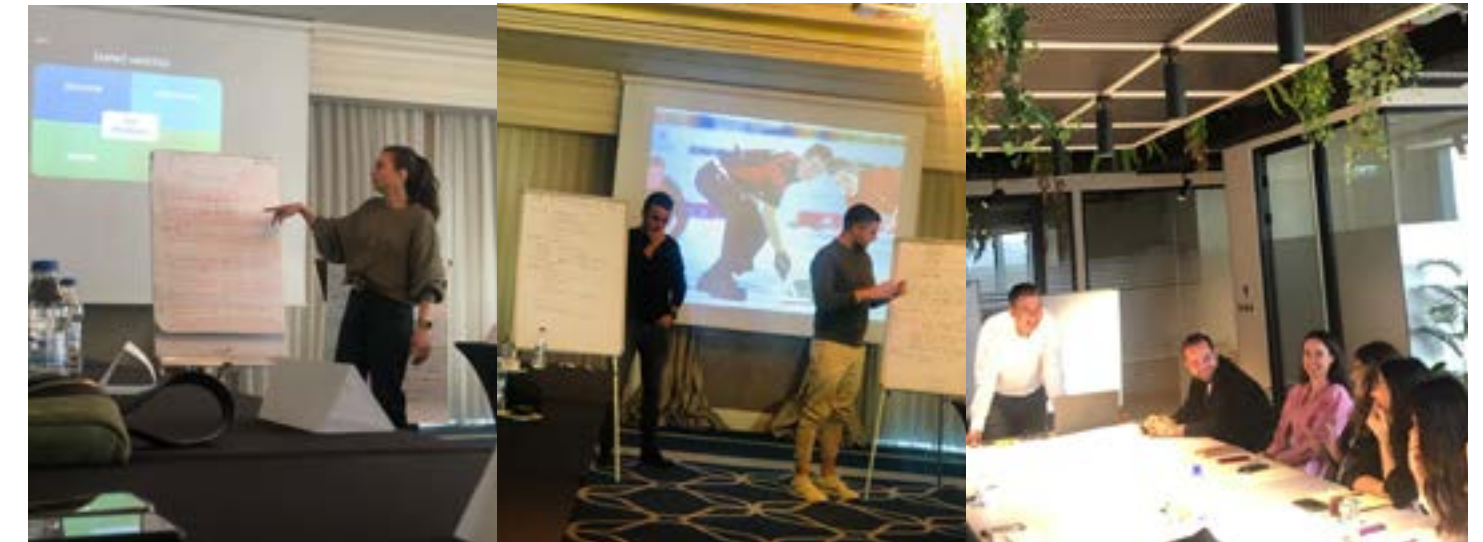


For 2025, the remote work ratio is planned to be increased even further.

Our Focus is on Education and Development

As DCS, we consider it a strategic priority to improve the competencies of our employees, support a culture of continuous learning and strengthen our corporate values. In this direction, systematic development programs are carried out to improve the professional and managerial skills of our employees.

Based on the performance evaluation results at the end of 2023, **Development Workshops** at the **Leader, Manager and Employee** levels were organized in 2024 in cooperation with an external mentor. The content of the training is structured in accordance with the job descriptions and individual development needs; it is aimed to develop both technical competencies and leadership skills.



Supplementary Health Insurance Service

Since 2018, DCS has been providing a supplementary health insurance program to ensure employees have secure access to healthcare services.

The insurance policies cover both outpatient and inpatient treatments, including maternity coverage, with all premium payments fully covered by the company.

Corporate Dietitian Service

We care about our employees to live a healthy and high-quality life.

In this context, personalized body composition analyses and tailored diet plans are provided by our contracted professional dietitian.

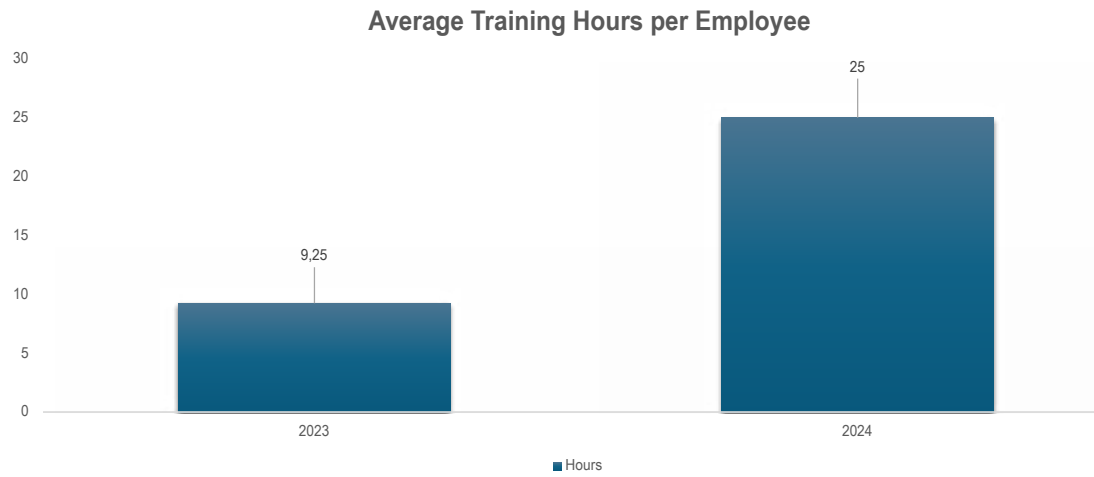
Workplace Psychologist Support

We believe that sustainable success is possible with a happy and balanced human resource.

In this direction, within the scope of our program, which aims to increase employee satisfaction and workplace well-being, online individual psychological counseling services are offered based on confidentiality and trust.

- The average education time per person increased from **9.25 hours** in 2023 to **25 hours** in 2024 with an increase of **170%**.
- The total training duration amounted to **6.192 hours**.
- Participation in preparatory courses, vocational courses and certificate programs for Customs Brokerage and Customs Assistant Brokerage exams is supported by our company within the framework of certain conditions.
- Through partnerships with universities, our employees are encouraged to pursue postgraduate education, and those currently enrolled are granted educational leave.

| Category | Number of Category Education | Training Hours |
|--------------------------|------------------------------|----------------|
| Professional Development | 43 | 4,049 hours |
| KVKK | 30 | 48 hours |
| OHS | 61 | 656 hours |
| Ethics | 4 | 500 hours |
| self-improvement | 95 | 939 hours |



Equal Access to Education for All Through the DCS Development Platform

DCS Development Platform is our corporate learning system that supports the training and development needs of our employees in a digital environment. All of our team members, without office or field separation, can log in to the system with their corporate e-mail addresses and provide access to the platform via both web and mobile devices.

The video-based educational content on the platform is presented in many topics ranging from professional development to personal awareness, occupational health and safety to ethical compliance.

Some of the educational categories;

- Professional Development
- self-improvement
- Digital Literacy
- New World Skills
- Excellence in Business
- Leadership
- Ethics and Compliance
- KVKK
- Occupational Health and Safety
- ISO Integrated Management Systems Trainings, etc.

Through the platform, all users can track their own educational progress.

Personal statistics such as the number of completed trainings, the number of content and the time spent in training are displayed exclusively to the user.

Thanks to this transparent structure, our employees can plan their development journeys at their own pace; HR and managers can monitor corporate development trends and shape their training strategies in a data-oriented manner.

The Most Valuable Break of the Day: The Learn Break

A short but effective stop for both mental and physical development at a busy work pace: A Learn Break.

As DCS, our Learn Break webinar series, which we started during the pandemic and has become traditional, continues with strong participation.

Within the scope of the program, not only professional development, but also multifaceted topics such as personal awareness, health, psychology, good life, beauty and stress management are covered.

These sessions, which are conducted with the contribution of expert speakers in their field, aim to add value to the daily lives of our employees, support well-being and nurture the corporate development culture.

We Measure and Improve the Employee Experience

We believe that it is possible to manage employee loyalty and experience in a sustainable way only with a culture of regular measurement and feedback. In this direction, we have continued the applications we have started in the past years by strengthening them with our digital infrastructure in 2024.

- 2 For beginner employees. and 6. monthly compliance assessments,
- Exit interviews for employees who have left work continue to be conducted systematically in all positions.

These practices:

- Are carried out in a fully paperless environment using digital tools,
- Progress in integration with the company’s internal information systems,
- Contribute to the continuous improvement of our processes through the feedback obtained.

In doing so, they support not only employee satisfaction, but also an effective onboarding process, employee engagement, and a culture of organizational learning.

data for the year 2024:

- 2nd and 6th month evaluations were conducted for 43 newly hired employees.
- Exit interviews were held with 16 employees who left the organization.

Employee Satisfaction and Feedback Culture

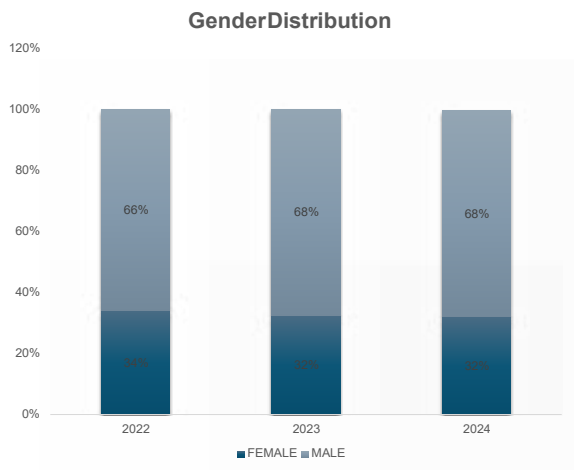
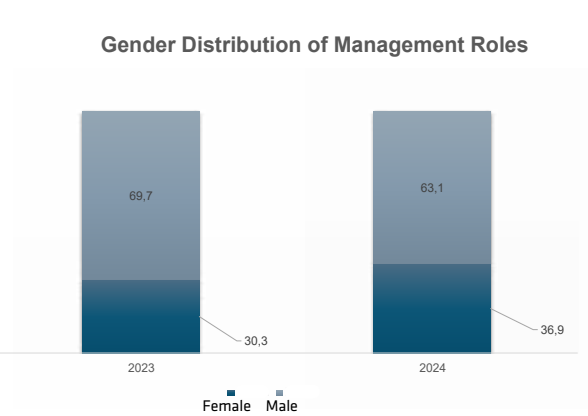
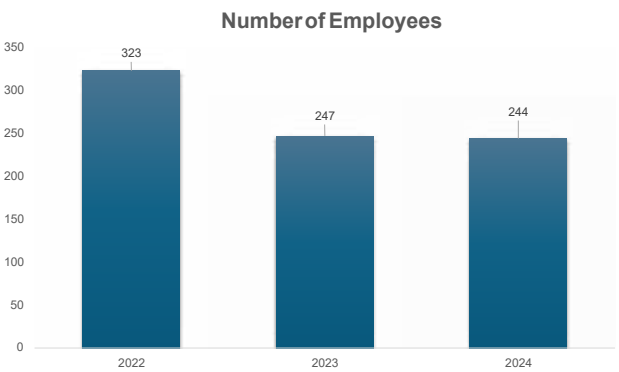
We consider employee experience and engagement to be core elements of our people-centered management approach.

Accordingly, our annual anonymous and comprehensive employee satisfaction survey enables us to prioritize areas for improvement based on employee expectations and development needs.

According to 2024 results, our employee satisfaction rate was 82%.

Although this figure is 1 point lower than the previous year’s (83%), the impact of our efforts to enhance the employee experience is expected to yield positive outcomes for the organization in the medium to long term.

Employee Profile



Environmental Management

DCS does not consider its environmental responsibilities to be limited solely to legal requirements; since 2013, it has been conducting its operations in full compliance with international management standards, most notably the **ISO 14001 Environmental Management System**.

To ensure sustainable environmental performance, a continuous improvement and risk-based approach is adopted.

Our corporate environmental commitments are supported by the current **Environmental Policy, Environmental Risk Assessment, and Environmental Management Procedure**. These documents ensure that environmental management practices are carried out systematically, measurably, and consistently across the organization.

The effectiveness of DCS’s management systems is regularly audited by **internationally accredited independent organizations**. In addition, a certified internal audit team of 17 employees at DCS conducts periodic internal audits through designated teams, following a **preventive and proactive audit approach**.

Notification and Feedback Mechanism

DCS values the contributions of all its stakeholders in ensuring compliance with environmental sustainability principles and promoting continuous improvement.

If any situation arises that is contrary to the Environmental Policy, or if stakeholders wish to share suggestions for improvement, they may do so through the following communication channel:

E: sustainability@dcscustoms.com.tr

In 2023, DCS further strengthened its audit capacity through volunteer-led training programs. Reports are prepared for all internal audits conducted, and the findings are shared directly with the Board of Directors.

DCS considers raising employee awareness a key priority in reducing environmental impact and promoting a culture of sustainable behavior. In this context, internal announcements and educational content are shared during occasions such as World Environment Day and Earth Overshoot Day to build awareness around eco-friendly practices.

Environmental impacts are monitored, and performance evaluations related to key environmental indicators—such as waste management, energy consumption, and water use—are conducted using an evidence-based approach.

To better integrate environmental management performance into the corporate structure, an **Environmental Board** has been established. This board operates as a substructure of the Sustainability Committee, which reports directly to the Board of Directors.

The digital solutions developed by DCS to reduce the environmental impacts of its operations are addressed separately under the section titled “Customs Technologies.” Within this scope, the aim is to reduce resource consumption and enhance environmental efficiency through the digitalization of processes. Further details are provided in the relevant section.

Waste Management

In line with its environmental sustainability approach, DCS implements comprehensive waste management practices aimed at reusing and recovering waste.

Across the company, various waste types—including paper, toner, cartridges, batteries, electronic waste, glass, and plastic—are systematically sorted and delivered to licensed firms or municipalities for recycling, in accordance with relevant regulations.

All waste categories are regularly monitored and recorded. Throughout 2024, waste separation and reporting processes for paper, glass, electronic waste, batteries, and other categories were carried out without interruption.

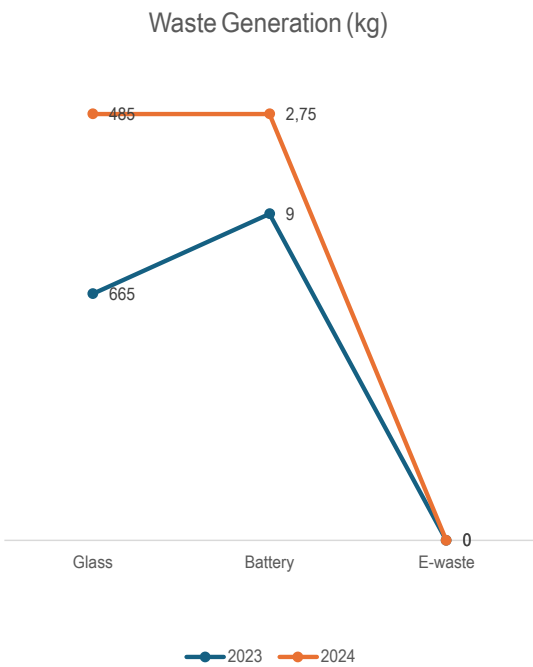
To institutionalize a culture of recycling, DCS continues to provide employee-focused awareness and guidance initiatives.

The impact of DCS's waste management practices became especially evident in 2024, with significant improvements observed in the categories of electronic, battery, and glass waste:

Electronic waste was **reduced to zero** by 2024. This positive outcome was achieved through extended and more efficient use of office equipment, along with optimized maintenance processes.

Battery waste dropped from **9 kg** in 2023 to **2.75 kg** in 2024, directly reflecting both a reduction in battery usage within the office and increased employee awareness.

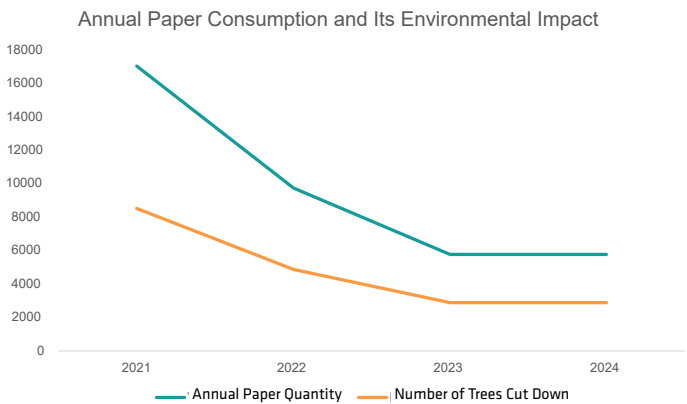
Glass waste decreased from **665 kg** in 2023 to **485 kg** in 2024.



Paper Consumption

Thanks to the digitalization-oriented practices implemented since 2021, DCS's annual paper consumption has steadily decreased. As of 2024, paper usage has been reduced by up to **68%**, contributing to the preservation of thousands of trees.

The graph illustrates the environmental impact of this transformation over the years.



Our Carbon Footprint Calculation

We calculated our 2024 **greenhouse gas (GHG) emissions** based on our energy consumption. The results are presented below:

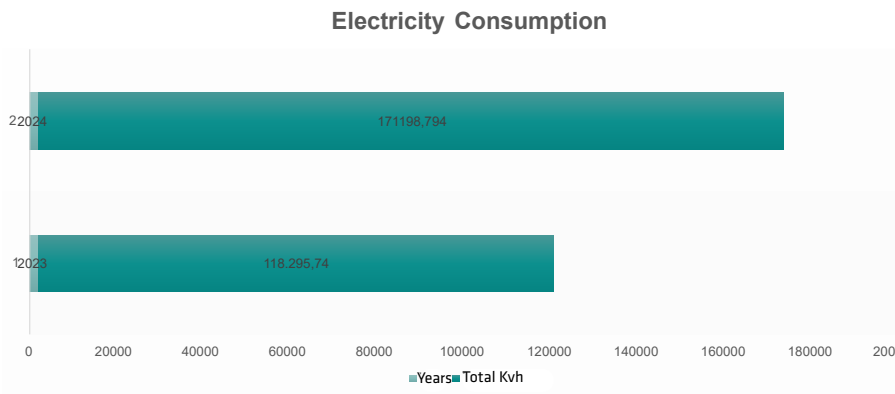
| Source Type | Energy Consumption | CO2e |
|-------------------|--------------------|--------|
| Diesel Fuel | 45.519 | 124,74 |
| Gasoline | 63.819 | 148,57 |
| Total Mobile Fuel | 109.338 | 273,31 |
| Electricity | 69.322 | 29,54 |
| Total | | 302,85 |

Note: The data has been evaluated within the **Scope 1** (direct emissions from mobile sources) and **Scope 2** (indirect emissions from electricity consumption) categories.

Energy Consumption

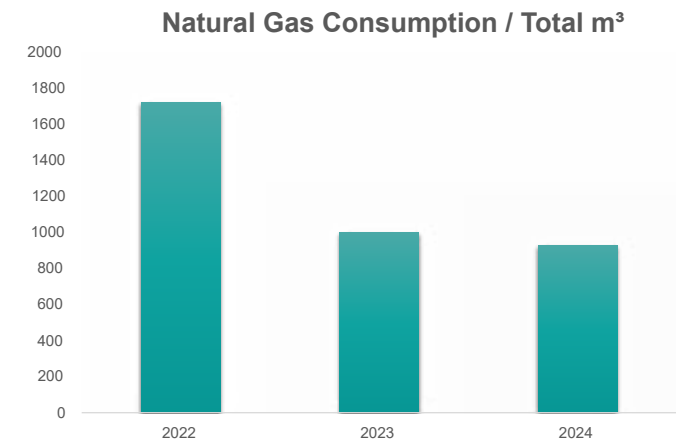
Electric

In 2024, our total electricity consumption increased by approximately 43% compared to the previous year. This has led us to prioritize energy efficiency improvements in our 2025 agenda.



Natural Gas

Since 2022, our natural gas consumption has shown a consistent decline. In 2023, it decreased by approximately 40% compared to the previous year. In 2024, this downward trend continued. Despite no significant change in our operational scale, the reduction is seen as a reflection of a more mindful and measured approach to resource consumption.



Water Consumption

In 2024, our total water consumption increased by approximately 83% compared to the previous year. This rise, however, was primarily driven by our sustainability efforts aimed at reducing the use of plastic and single-use materials.

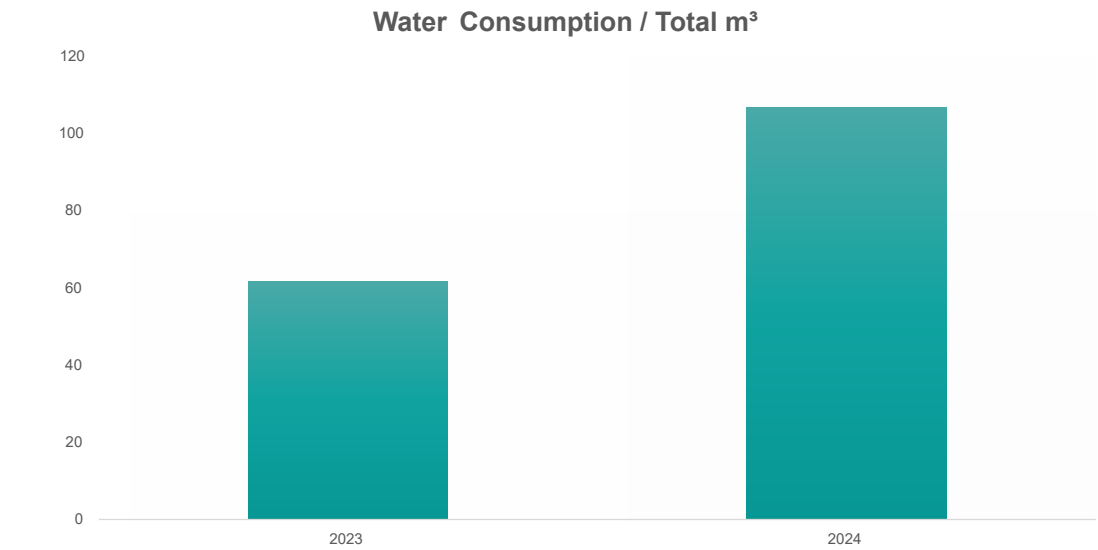
Plastic water jugs were completely phased out and replaced with water purification systems to ensure safe and healthy drinking water.

In our headquarters, paper and plastic cups were entirely eliminated, and reusable glass water bottles were distributed to all employees. This initiative both prevented waste generation and promoted the use of sustainable, reusable alternatives.

The increase observed in DCS's water consumption in 2024 may appear at first glance as a rise in resource usage; however, it actually reflects a deeper sustainability transformation. The complete phase-out of plastic water jugs and single-use items, along with the implementation of water purification systems and the widespread adoption of glass bottles, has led to significant environmental gains.

Although water purification devices consume a limited amount of energy, their ability to eliminate plastic waste, reduce the carbon footprint, and centralize resource usage contributes positively to our overall sustainability performance.

With this transformation, DCS has not only addressed short-term consumption metrics but also reshaped its long-term environmental impact strategy and natural resource management approach. This initiative highlights the practical results of our sustainability-driven environmental policies, aligned with our broader sustainability goals.



Our Supply Chain and Procurement Practices

We integrate economic, environmental, and social sustainability into our supply chain management. We maintain our relationships with suppliers in a fair, transparent, impartial, and professional manner, and structure our procurement processes to create long-term value.

In supplier selection, we prioritize core principles such as adherence to ethical values, environmental responsibility, energy and resource efficiency, respect for human rights, and occupational health and safety.

We give preference to local and circular economy-based suppliers and strive to establish long-term, sustainable business relationships.

Our Practices and Principles:

- We ensure equal opportunities in supplier selection processes without discrimination based on religion, language, race, gender, age, disability, ethnicity, or marital status.
- We strive to use natural resources effectively and efficiently in our procurement activities.
- We prioritize suppliers who demonstrate environmental awareness and fulfill their environmental responsibilities.
- All procurement processes are carried out in full compliance with competition laws, supporting fair, transparent, and equitable collaboration.
- We do not accept any personal benefits (such as gifts or promotions) that may lead to a conflict of interest in supplier relationships, and we act in accordance with our company's Ethical Principles at all times.

- We prioritize environmentally friendly products and services, and reduce paper consumption by promoting digitalization.
- We optimize the use of technological devices in common areas to enhance energy efficiency.

All these practices are implemented in line with DCS's Ethical Working Principles for the Supply Chain and the clearly defined values within our Procurement processes.

Further details on identified risk areas and control mechanisms are provided in the relevant section titled **Supplier Relations and Third-Party Risks**.

Environmental Responsibility in Our Corporate Digitalization Journey

We view digitalization not merely as a tool for operational efficiency but as a strategic component of our environmental responsibility. The digital transformation initiatives carried out in the field of customs technologies have been addressed under a dedicated section in the 2024 CoP Report. This section focuses on the digitalization efforts within **support functions** and their contributions to environmental sustainability.

Digitalization across functions—from human resources to procurement and administrative operations, from document management to customer processes—has contributed to reducing our carbon footprint by minimizing paper consumption, physical archiving, transportation needs, and stationery use.

Sustainable Transformation in Customer Processes

As of January 1, 2023, DCS has completely discontinued the physical delivery of documents to its customers; all information and document flows are now conducted through digital platforms. Thanks to the DCS-Online infrastructure, customers can monitor their transactions 24/7, access reports, and manage all processes without the need for printouts.

This practice has been adopted by **95%** of our customers, eliminating the need for paper, printing, shipping, and archiving costs on both sides. Additionally, the use of **e-Invoice** since 2013 and the implementation of the **e-Archive** system since 2018 demonstrate that this transformation has become deeply embedded in the company's institutional memory.

Paperless Office Approach in Operational Processes

The Document Processing Center has been structured to centrally manage all document flows from different departments in a fully digital environment. Integrated with the SEC-CRM Tracking Module, all approval, monitoring, and archiving processes are carried out digitally, thereby eliminating environmentally burdensome practices such as manual document circulation, physical archiving, and in-office document

This structure has enhanced measurability, processing speed, and sustainability performance, while significantly reducing unnecessary printing and resource consumption at the corporate level.

Resource Efficiency Through Digitalization in Human Resources

With a significant digitalization investment made in 2016, DCS has largely transitioned its Human Resources processes to electronic platforms. Through the **HR Portal**, processes such as leave requests, advances, and performance management are carried out via a self-service model. Payroll and personnel administration are managed digitally, significantly reducing the need for document production and physical archiving.

Training processes are delivered through the **DCS Development Platform**, offering digital content that allows employees to access video-based training on various topics—from professional development to ethical compliance—via web and mobile devices. This structure eliminates the need for transportation and printed materials, reducing both paper consumption and carbon emissions.

As part of the remote and hybrid working model, **dual monitors were provided** to employees to eliminate the need for printing, while document processing was fully managed in digital environments. To support this transition, corporate licenses for **Adobe Acrobat Pro** were made available.

Resources such as job descriptions, regulations, core HR practices, contracts, and training materials have been made accessible through digital platforms, effectively preventing unnecessary paper consumption.

Efficiency Through Digitalization in Procurement and Administrative Operations

Since 2021, procurement processes have been fully transitioned to digital platforms. With all requests, approvals, and reporting handled through the Procurement Program, the need for paper-based forms has been completely eliminated.

Communication, request management, and in-office service processes under administrative operations have also been digitalized. Employees now submit all administrative requests through the **‘Support’** system and can track the status of these processes digitally.

Conclusion: Strong Environmental Performance Through Digitalization

DCS’s digital transformation across support functions has not only enhanced process efficiency, but also demonstrated a tangible, corporate commitment to environmental sustainability.

In this context:

- Paper, printing, and physical archiving needs have been reduced,
- Carbon footprint has been lowered,
- Environmental impacts from transportation and logistics have been minimized,
- Process traceability and measurability have been ensured.

- Sustainability has evolved into a structure that is deeply embedded into the corporate culture through digital infrastructures.

Thanks to the implemented hybrid working model, time lost in traffic, transportation needs, and carbon emissions have been significantly reduced. Coupled with ongoing investments in digital infrastructure, this has created a positive environmental impact.

Note on Alignment with Reporting Standards

The content presented in this section is largely aligned with the principles of the United Nations Global Compact (UNGC) and the Global Reporting Initiative (GRI) standards.

- In line with UNGC Principles 7, 8, and 9, DCS has demonstrated a strong integration of digitalization with environmental responsibility. The company has implemented practices that enhance resource efficiency and reduce carbon emissions across various areas – from office operations to customer interactions – reflecting effective application of these principles.

- From the perspective of GRI 301 (Materials), GRI 302 (Energy), GRI 305 (Emissions), GRI 306 (Waste), GRI 2-23 (Policy Commitments), and GRI 2-25 (Processes to Remediate Negative Impacts), DCS’s practices such as paperless office applications, digital document management, e-learning infrastructure, remote working systems, and digital solutions for customers are directly aligned with these disclosure standards.

In this context, the digitalization efforts carried out across support functions are seen not only as a means of improving process efficiency, but also as a transformation that enhances DCS’s sustainability performance and enables measurable, reportable reductions in environmental impact.

Sustainability Performance Ratings

EcoVadis Sustainability Assessment

Since 2019, DCS has been regularly evaluating its sustainability performance through the global cloud-based SaaS platform provided by [EcoVadis](#).

EcoVadis offers an independent and comprehensive assessment system designed to measure the environmental, social, and ethical performance of companies worldwide.

The EcoVadis methodology analyzes non-financial management systems across four core themes: Environment, Labor and Human Rights, Ethics, and Sustainable Procurement. These evaluations are conducted based on criteria tailored to the size, sector, and geographic location of the company.

In the 2023 evaluation, DCS was rated in the Silver Category with an overall score of 64/100. Although the same score was maintained in 2024, due to structural changes in EcoVadis’ scoring system, DCS was this time rated in the Bronze Category.

As of 2024, our subcategory scores are as follows:

- **Environment:** 70/100
- **Labor and Human Rights:** 60/100
- **Ethics:** 70/100
- **Sustainable Supply:** 60/100

This independent assessment by EcoVadis provides concrete evidence of DCS’s corporate commitment to sustainability.

The approach we have integrated across our entire value chain reflects our vision of being a reliable and responsible stakeholder not only in today’s business landscape, but also in that of the future.



Collaborations with a Focus on Sustainability

DCS considers technological solution partnerships and expert collaborations in the field of sustainability as a strategic priority to strengthen its sustainable foreign trade solutions and accelerate digital transformation processes.

These strategic collaborations contribute to sustainability performance under the following focus areas:

Customs Technologies and Sustainable Digitalization: ATEZ Software

The digital solutions developed under the Autonomous Global Single Window (AGSW) by ATEZ Software Technologies Inc., in collaboration with DCS, aim to digitize customs processes in an environmentally friendly, transparent, and compliant manner.

For DCS, digital transformation is positioned not merely as a technological advancement but as a strategic sustainability tool. The partnership with ATEZ directly contributes to our goal of reducing the environmental impact of international trade.

ESG Compliance Processes: Trasta ESG

In the area of ESG compliance, consulting services, training modules, and risk rating studies provided by Trasta ESG – a joint solution partner of DCS and ATEZ – play a vital role in ensuring alignment with global regulations and reporting standards.

Through these partnerships, DCS remains committed to advancing its digitalization and sustainability objectives in an integrated manner and to embedding innovative solutions into its business processes that reduce the environmental and social impacts of foreign trade.

Carbon Reporting and CBAM: CSI - SUSTRACK

In the area of carbon emission reporting and the digitalization of Carbon Border Adjustment Mechanism (CBAM) processes, the SUSTRACK software developed by CSI (Carbon Sustainability Intelligence) and evaluated in collaboration with ATEZ Software Technologies Inc. stands out as a pioneering solution aimed at enhancing the effectiveness of carbon management in international trade.

Proud Initiatives / Projects/ Policies

Sustainable Customs Technologies:
Pioneering Steps in Digitalization

In collaboration with ATEZ Software Technologies Inc., we have digitalized customs processes under the Autonomous Global Single Window (AGSW) framework. These digital solutions ensure transparency, environmental responsibility, and full regulatory compliance in customs operations.

Women’s Empowerment and
an Inclusive Workplace

We signed the United Nations Women’s Empowerment Principles (WEPs). As of 2024, the ratio of women in managerial positions has reached **36.9%**, while women hold **25%** of senior leadership roles.

Not One-Time, but
Permanent Solutions!

We eliminated plastic and paper cups as well as PET bottles in the office. Glass bottles were distributed to all employees. The water dispenser system was replaced with water purification systems,

Customs Risk Detection with
Artificial Intelligence

With the **Customs Shield & Customs X-Ray** systems developed by ATEZ, we conduct AI-powered analyses in pre- and post-declaration customs processes.

Employee Development: A
Breakthrough in Corporate Learning

In 2024, a total of **6,192 hours** of training were delivered. The average training time per employee increased by **170%**, reaching **25 hours**.

Hybrid Work

We increased our remote/work-from-home rate to **75%**.

A New Era in Corporate Sustainability

A Sustainability Committee was established. New policies, procedures, and strategies for sustainability and environmental management were developed.

DCS also became a member of the Business and Sustainable Development Council (SKD Türkiye).

Future Priorities

At DCS, we aim to expand our sustainability strategy across all operational areas throughout the coming year.

Governance: Special Working Groups will be established under the Sustainability Committee, which was founded in 2024, to actively contribute to the detailing of ESG targets. In addition, the Corporate Risk Management structure will be strengthened with the introduction of the Early Risk Detection Committee. **2025 Target:** Integrating the risk management system with internal audit structures to expand early warning mechanisms for operational risks.

Human Rights: Efforts will continue within the framework of the Women’s Empowerment Principles (WEPs), with a focus on implementation and development activities in relevant policy areas.

Labour Standards:

As of 2025:

- The annual average of 25 training hours per employee will be maintained,
- Employee satisfaction rate will be increased to 85%,
- Staff turnover rate will be kept below 16%,
- The hybrid work rate will be sustained at 75%,
- Employee well-being and development initiatives will be strengthened.

Environment: Resource efficiency projects will be developed within the scope of the Zero Waste approach, and initiatives aimed at reducing plastic usage will be expanded.

2025 Targets: To reduce waste and energy consumption per employee by 8%, and to reduce paper consumption by 15% compared to the previous year.

Anti-Corruption and Anti-Bribery: Internal control systems and ethical compliance processes will be further strengthened; employee awareness will continue to be enhanced under the Anti-Bribery Policy. **2025 Target:** To maintain participation in all Ethics & Compliance trainings, including Anti-Bribery and Anti-Corruption, at over 90%.

EcoVadis Performance Target: DCS was awarded the Bronze Category in 2024 with a score of 64/100 in its EcoVadis sustainability assessment. Improvement initiatives will be implemented in the upcoming period to increase this score.

2025 Target: To raise the overall EcoVadis score above 66/100 and regain the Silver Category, while eliminating any risk areas with scores below 30 in all thematic areas.

Corporate Communications and Social Impact:

In 2024, donation and awareness-raising initiatives with a social benefit focus were carried out to encourage employee engagement and develop partnerships with non-governmental organizations. This approach is planned to continue in 2025.

Target: To implement at least two social responsibility-themed initiatives annually.

All of these priorities have been formally committed to by the Board of Directors in alignment with our new set of policies and the updated sustainability governance structure published in 2024.

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Legal Warning

This Sustainability Report has been prepared by DCS Dijital Gümrük Hizmetleri A.Ş. for informational purposes. The information presented within the scope of the report is based on reliable sources as of the relevant reporting period and reflects our corporate sustainability approach. The assessments included in this content may be subject to updates depending on changing conditions over time.

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www.instagram.com/dcsdijitalgumrukhizmetleri



www.youtube.com/channel/UC6KHgCvHafYi6Z5utv9mXbw



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