

# 2024 CARBON EMISSIONS REPORT

DCS HEADQUARTERS



Adapting to the Future

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# 1

## About DCS

Founded in 1999 in Istanbul, DCS Dijital Gümrük Hizmetleri A.Ş. provides Customs Brokerage and Foreign Trade Consultancy services with a team of qualified customs brokers and experts. The company operates across Türkiye with 14 provinces, 6 branches, and 34 liaison offices.

Its team of experts delivers reliable and solution-oriented services to both domestic and international companies.

DCS focuses on the digitalization of customs operations and develops technology-based solutions—such as blockchain, artificial intelligence, big data, and machine learning—to address issues that influence the future of trade. Accordingly, the company aims to enhance customs processes through digital transformation and deliver sustainable and efficient services to its clients.

## Sustainability Approach

Since 2017, DCS has been a **signatory of the United Nations Global Compact (UNGC)**, supporting the **Sustainable Development Goals (SDGs)** and, as of 2024, the **Women's Empowerment Principles (WEPs)**.

Through its commitment to these international standards, DCS strives to conduct all its activities in accordance with universal sustainability and ethical principles.

The company aims to contribute to a sustainable future by carrying out its operations in line with **Environmental, Social, and Governance (ESG)** principles.

Adopting an ethical and socially responsible management approach that values community benefit and social impact, DCS integrates sustainability into its strategic decision-making and day-to-day operations. Within this framework, the **Sustainability Committee** was established to monitor and coordinate sustainability goals and ensure their integration into the company's management structure.

DCS's commitments in this area are transparently shared with the public and stakeholders through its annually published Communication on Progress (CoP). The company continuously monitors and reports on its sustainability performance.

DCS's sustainability strategy extends beyond social responsibility projects. The company adopts a holistic management approach aligned with all United Nations Sustainable Development Goals (SDGs). Through its digital customs solutions, DCS contributes to employee well-being and gender equality, integrating measurable SDG targets across its value chain to create multidimensional impact.

The digitalization of international trade provides significant potential to reduce costs and increase operational efficiency and environmental performance. DCS strives to continuously improve its services in line with customer expectations and industry developments, ensuring that its products and services comply with sustainability principles.

Digital transformation for DCS is not merely a technological advancement, but a strategic enabler embedded at the core of its business model, positioning sustainability as a central pillar of its operations.

In collaboration with ATEZ Software Technologies Inc., DCS developed the **Autonomous Global Single Window (AGSW)** platform, which provides digital customs solutions. These solutions digitalize customs processes in an environmentally friendly, efficient, and regulatory-compliant manner, contributing to SDG 9 (Industry, Innovation and Infrastructure), SDG 13 (Climate Action), and SDG 16 (Peace, Justice and Strong Institutions), among other global sustainability goals.

Within the scope of its New Product and Service Development Plan, DCS continues its investments in digitalization and innovation under the sustainability framework, with a firm commitment to being a trusted, environmentally responsible, and sustainable solution partner for its customers and stakeholders.

DCS adopts an integrated approach in the fields of sustainability, information security, occupational health and safety, environmental responsibility, and ethical management, ensuring full compliance with international standards and transparently documenting its corporate commitments in these areas.

## **Documents within the Integrated Management System**

### **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-Bribery Management System

### **Comprehensive ESG Evaluation**

- EcoVadis Corporate Social Responsibility Certificate

**DCS's Ethics and Policies** define the company's fundamental values, principles, and operational standards. These policies extend beyond employees to encompass suppliers, business partners, and all stakeholders, reflecting a comprehensive ethical governance structure.

The company's **Code of Ethics and Conduct** is publicly available on its official website.

Social responsibility projects, donations, and sponsorships are considered an inseparable and essential part of DCS's ethical principles.

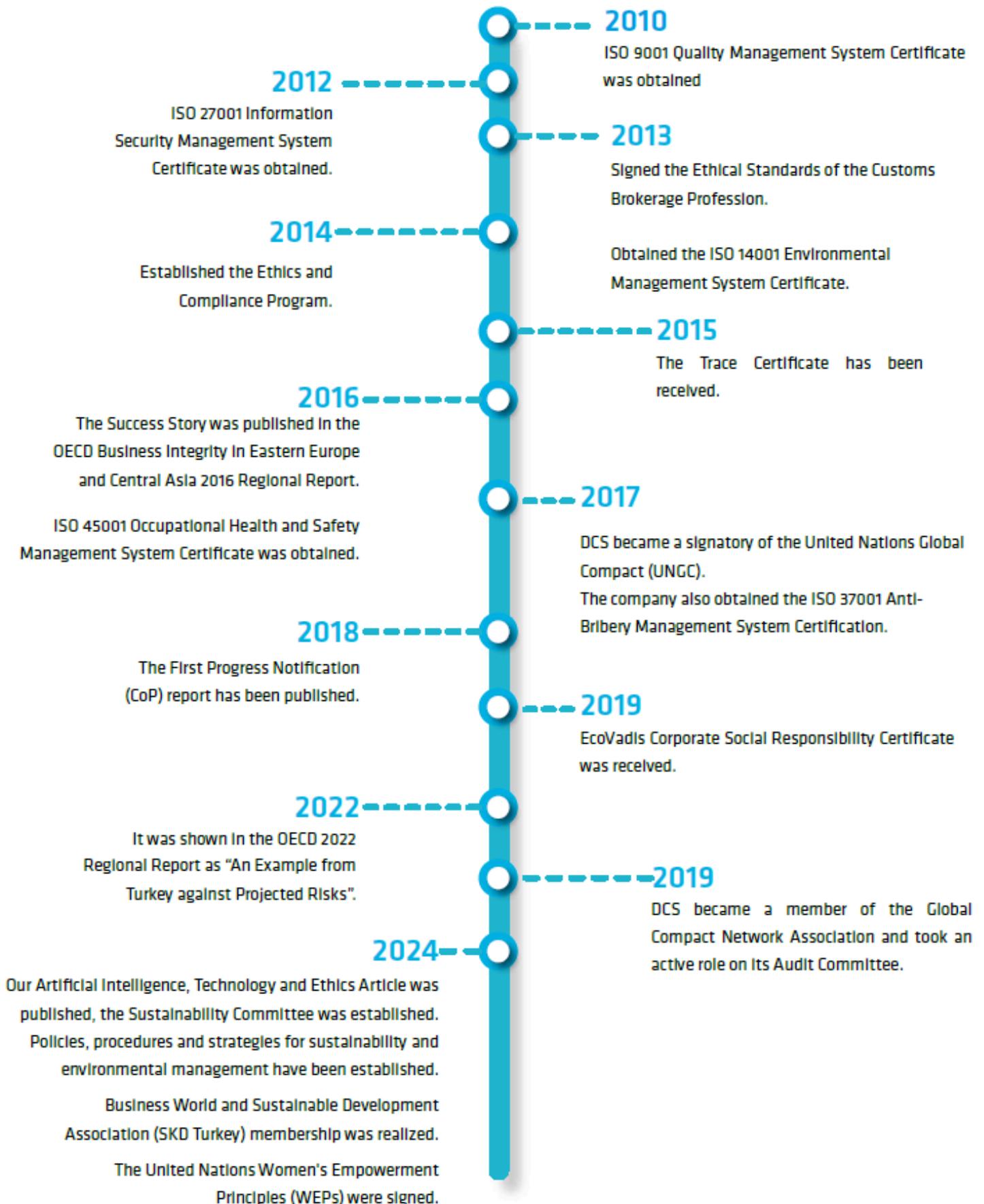
To eliminate or mitigate risks and their impacts, DCS has adopted an **Enterprise Risk Management (ERM)** approach aligned with international standards. This approach is based on the systematic identification, assessment, and management of risks in alignment with the company's strategic objectives.

Risk management activities are carried out in accordance with strategies for risk prioritization, risk avoidance, risk transfer, risk mitigation, and risk acceptance.

DCS evaluates risks and opportunities from a long-term and holistic (360-degree) perspective, continuously reviewing and improving its risk models.

The Early Risk Detection Committee effectively manages the processes of identifying, analyzing, prioritizing, measuring, and monitoring risks.

## Sustainability Journey



## Purpose

This report has been prepared to calculate and transparently disclose the **Corporate Carbon Footprint (CCF)** of DCS Dijital Gümrük Hizmetleri A.Ş. **Headquarters** for the year 2024.

The main objective of the report is to identify and quantify the greenhouse gas emissions resulting from the company's operational activities within the categories of **direct (Scope 1)**, **indirect (Scope 2)**, and **value chain (Scope 3)** emissions. It aims to make emission sources visible and to provide a foundation for developing effective reduction strategies in line with these findings.

The prepared carbon footprint inventory serves as a strategic tool that guides:

- The enhancement of our sustainability performance,
- The strengthening of our corporate contribution to climate action,
- The alignment with international reporting standards, and
- The support of our net-zero targets through concrete and measurable steps.

## Scope

This study has been carried out in accordance with the Greenhouse Gas (GHG) Protocol – Corporate Accounting and Reporting Standard and the ISO 14064-1:2018 standard.

The reporting period covers the company's operational activities between **01.01.2024 – 31.12.2024**.

The assessment has been conducted by considering the operational control boundaries of DCS Dijital Gümrük Hizmetleri A.Ş. Headquarters, and all emissions within the scope of ISO 14064-1 have been included in the inventory.

According to the ISO 14064-1 standard, the organization's greenhouse gas sources are classified under the following six categories:

### **Category 1**

This category covers direct emissions arising from stationary and mobile combustion systems, process-related sources, and fugitive emissions that are owned or controlled by the organization.

In the calculations, fuel consumption quantities were taken as the basis, and data sources such as EPA – Emission Factors for Greenhouse Gas Inventories and EPA (2024) Inventory of U.S. Greenhouse Gas Emissions were used.

This category is classified under Scope 1.

### **Category 2**

This category includes emissions resulting from electricity purchased by the organization or supplied through its vendors. These calculations were carried out based on the amount of electricity consumed (kWh), using data sources from the Climate Transparency Report 2022.

Additionally, for the market-based approach, IEA (2022 Data) and IEA (2024 Data) were used as reference sources.

This category is classified under Scope 2.

### **Category 3**

These are emissions from transportation and logistics activities that are related to the organization's operations but not directly owned or controlled by it.

Examples include shipments from suppliers or deliveries to customers.

This category is included under Scope 3.

### **Category 4**

This category includes emissions arising from purchased goods and services, capital goods, fuel- and energy-related activities, waste management, and leased assets.

It represents indirect emissions from inputs used for the organization's own operations and is evaluated under Scope 3.

### **Category 5 – Indirect GHG Emissions Related to the Use of Sold Products**

These are emissions that occur during the use phase, disposal, or end-of-life stage of products manufactured or sold by the organization.

It also covers emissions from downstream leased assets, franchise operations, and distributors.

This category also falls under Scope 3 of the GHG Protocol.

### **Category 6 – Other Indirect GHG Emissions**

This category includes emissions from business travel, employee commuting, investments, and other indirect corporate activities.

It focuses on value-chain-related impacts that are not covered in other categories and is classified under Scope 3 of the GHG Protocol.

The greenhouse gas inventory developed for this report covers not only direct emissions and indirect emissions from purchased energy, but also emissions arising from transportation, product use, and other indirect activities.

This approach ensures a comprehensive assessment of the organization's GHG impacts across its entire value chain, taking into account all six categories defined in ISO 14064-1:2018 — direct, energy-related indirect, and other indirect emissions.

Thus, the report serves not only to determine the current emission profile but also to support the development of long-term climate strategies, emission reduction priorities, and sustainability objectives.

## About the Report

This document, the “**2024 Corporate Carbon Footprint Report**”, has been prepared for DCS Dijital Gümrük Hizmetleri A.Ş. Headquarters.

- **Primary data** were collected directly from relevant company departments.
- **Secondary data** were obtained from internationally recognized sources such as IPCC guidelines, DEFRA conversion factors, and other validated global references.

The developed inventory not only ensures regulatory compliance and transparency but also serves as a **strategic tool** to support:

- The establishment of a fundamental data base for **sustainability reporting** (TSRS, GRI, CDP, etc.),
- The management of **climate-related risks and opportunities**,
- The identification and monitoring of **emission reduction targets**, and
- The development of a **net-zero roadmap**.

## Principles

The calculation of the corporate carbon footprint and the preparation of this report were conducted in accordance with the **TS ISO 14064-1** standard, based on the following five key principles:

- **Relevance:** Calculations were designed to include all greenhouse gas emissions that accurately reflect the company’s carbon footprint. The report is intended to inform both internal management decisions and external stakeholder communications.
- **Completeness:** All greenhouse gas emissions within the defined system boundaries have been included in the report.
- **Consistency:** Calculation methodologies have been selected to ensure that emissions can be compared across years. A consistent corporate calculation framework has been adopted to achieve this.
- **Transparency:** All assumptions, data gaps, estimation methods, and calculations used during the reporting process have been explicitly disclosed. Critical issues have been assessed impartially and objectively.
- **Accuracy:** Both overestimation and underestimation of emissions have been avoided. The report aims to achieve the highest possible level of accuracy, ensuring reliable and sound decision-making for the organization.

## 2

### Calculation Method

The carbon footprint calculations in this report were conducted in accordance with the **GHG Protocol (Greenhouse Gas Protocol – Corporate Accounting and Reporting Standard)** and **ISO 14064-1:2018** standards.

In the calculations, **activity data** and **emission factors** were multiplied to determine the total greenhouse gas emissions, expressed in tCO<sub>2e</sub> (tonnes of carbon dioxide equivalent).

### Basic Formula

$$\text{Emission (tCO}_2\text{e)} = \text{Activity Data} \times \text{Emission Factor} \times (1 / 1000)$$

- **Activity Data:** Operational data measured or reported by the company such as electricity consumption (kWh), fuel consumption (liters, m<sup>3</sup>), or travel distance (km).
- **Emission Factor:** Conversion coefficients obtained from international guidelines such as IPCC (Intergovernmental Panel on Climate Change) and DEFRA (UK Department for Environment, Food and Rural Affairs).
- **tCO<sub>2e</sub> Conversion:** Global Warming Potential (GWP) values for gases such as CO<sub>2</sub>, CH<sub>4</sub>, and N<sub>2</sub>O were used, and the emissions were converted to carbon dioxide equivalents using IPCC AR6 factors.

### Scope-Based Calculation

#### Category 1

This category covers direct emissions from stationary and mobile combustion systems, process sources, and fugitive emissions that are owned or controlled by the organization.

In the calculations, fuel consumption amounts were taken as the basis, and the EPA Emission Factors for Greenhouse Gas Inventories and the EPA (2024) Inventory of U.S. Greenhouse Gas Emissions databases were used."

This category is included under Scope 1.

#### Category 2

This category includes indirect emissions from the purchased or acquired electricity supplied by external providers or suppliers.

These calculations were performed based on the amount of electricity consumed (kWh), using the Climate Transparency Report 2022 and IEA (2022 Data) as data sources. In addition, IEA (2022 Data) and IEA (2024 Data) were used as references for the market-based approach.

This category falls under Scope 2.

#### Category 3

This category covers indirect GHG emissions occurring throughout the organization's value chain that are not directly controlled by the company.

This includes:

- Business travel (air and land transportation),
- Employee commuting,
- Cargo and logistics transportation,
- Client and visitor transportation.

Primary data sources referenced include BEIS 2024 (Greenhouse Gas Reporting: Conversion Factors 2024), EPA 2022 (Supply Chain Greenhouse Gas Emission Factors v1.3), MfE 2023 (Measuring Emissions Guide), and DEFRA (2022).

This category is included under Scope 3.

## Category 4

This category covers **other indirect (upstream and operational)** emissions generated from products, services, and infrastructure used during the organization's activities.

This category includes:

- Electricity transmission and distribution losses,
- Water supply and wastewater treatment,
- Materials used and waste management,
- Upstream leased assets,
- **General services** such as cleaning, maintenance, consulting, and cargo.

Calculations were performed using **spending data** and **activity data**, referencing BEIS 2024, EPA 2022, and DEFRA (2022) data sources.

This category is included under Scope 3.

## Excluded Emission Calculations

### Category 5

This category covers greenhouse gas emissions that occur during the use phase and end-of-life processes of products manufactured or sold by the organization.

For example, in a production facility, the energy consumed during the use of equipment sold to customers or emissions generated during the recycling of a product would be included in this category.

However, DCS is a customs brokerage company operating within an office environment.

The company's activities are service-based, and no physical product manufacturing or sales are conducted.

Therefore:

- The services provided to customers do not generate any product life cycle-related GHG emissions during their use phase.
- There are no indirect emissions arising from the use or disposal of products as a result of the company's activities.
- In accordance with the ISO 14064-1 standard, this category is considered not applicable to service-sector organizations.

Accordingly, Category 5 (Use of Sold Products) has been assessed as Not Applicable (N/A) for DCS, considering the nature of its operations.

This condition is methodologically appropriate and does not affect the completeness or compliance of the report with the applicable standards.

### Category 6

This category includes specific or exceptional indirect emissions related to the organization's activities that do not fall within the previous classifications.

Examples include:

- **Franchise activities,**
- **Investments (financial portfolio emissions),**
- **Downstream leased assets,**
- **Other reported external operational services.**

DCS operates as a service-sector organization and does not conduct any franchise, investment, or downstream leasing activities.

Therefore, Category 6 has been assessed as Not Applicable (N/A) for DCS.

## Data Sources

- **Primary Data:** Electricity, fuel, travel, and waste management data provided by DCS's relevant departments.
- **Secondary Data:** IPCC 2006 Guidelines, DEFRA 2024 emission factors, and IEA (International Energy Agency) databases.

## Approach

- For missing or unmeasurable data, **derived assumptions from similar activities and estimation methods recommended by international standards** were applied.
- Calculations were performed to reflect the annual total emissions. The results were reported both as **absolute values (tCO<sub>2</sub>e)** and as **emission intensity indicators (e.g., tCO<sub>2</sub>e per employee, tCO<sub>2</sub>e per m<sup>2</sup>)**.
- In line with the principle of transparency, all emission factors and assumptions used in the calculations have been clearly documented.

# 3

## Calculation Results

### Total Emissions

During the reporting period, the organization’s total greenhouse gas emissions were calculated as **1,074.331 tCO<sub>2</sub>e**. This figure covers three main components: direct emissions from operational activities, indirect emissions from energy consumption, and value chain–related indirect emissions.

**25%** of total emissions originated from **Category 1 (direct emissions)** sources.

Within this category, the largest share comes from DCS’s own vehicle fleet and fuel consumption, which are directly controlled operational activities.

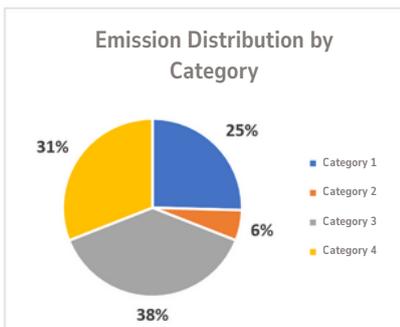
**Category 2 emissions**, representing indirect emissions from purchased electricity, accounted for **6%** of the total.

**Category 3 emissions**, arising from **transportation, travel** and **logistics** activities, constituted **38%** of total emissions — representing the largest portion of DCS’s carbon footprint.

This indicates that supply chain operations and travel-related activities are priority areas for the company’s carbon management efforts.

**Category 4** emissions accounted for **31%** of the total, representing the second largest contribution.

This category covers emissions arising from DCS’s indirect activities, **including purchased goods and services, waste management, outsourced services, and general office operations**.



2024 Emission Distribution Table

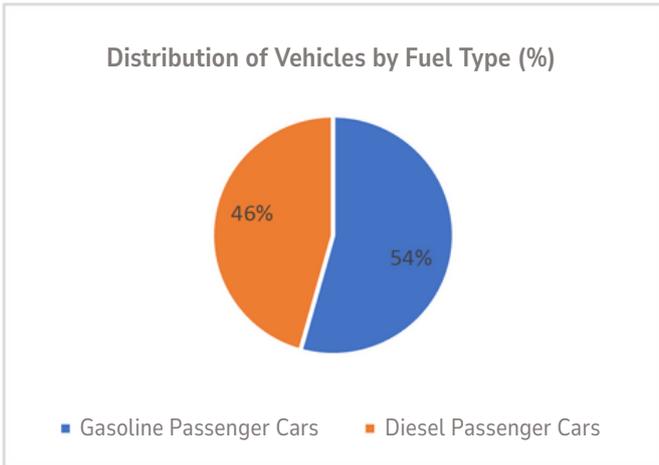
Category	Scope	Description	Total (tCO <sub>2</sub> e)	Share (%)
Category 1	Scope 1	Direct fuel consumption	273,313	25.44%
Category 2	Scope 2	Electricity consumption	59,507	5.54%
Category 3	Scope 3	Transportation and travel activities	408,569	38.03%
Category 4	Scope 3	Procurement, waste, and capital goods	332,941	30.99%

Total — 1,074,330 | 100%

### Category 1

Category 1 emissions refer to direct greenhouse gas emissions arising from sources that are owned or controlled by the organization. This includes emissions from fuel-powered vehicles, generators, heating systems, and other energy consumption sources under the organization’s operational control.

Calculations were made based on the quantities of gasoline, diesel, and other fossil fuels consumed during the organization’s activities. Using the relevant emission factors, total greenhouse gas emissions were calculated and expressed in tCO<sub>2</sub>e (tonnes of carbon dioxide equivalent).



	Total (tCO <sub>2</sub> e)
Gasoline Passenger Cars	148,570
Diesel Passenger Cars	124,743
<b>Total</b>	<b>273,313</b>

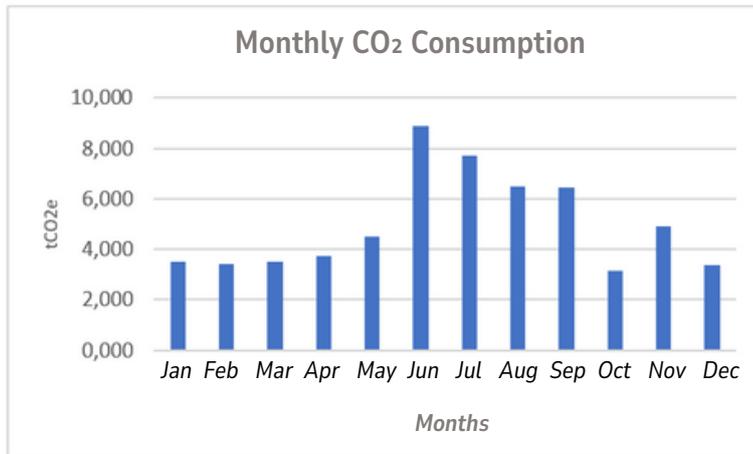
During the reporting period, total Category 1 emissions from DCS’s passenger vehicle fleet were calculated as **273.313 tCO<sub>2</sub>e**. This value represents a significant portion of DCS’s carbon footprint arising from directly controlled activities, primarily due to the use of gasoline (148.570 tCO<sub>2</sub>e) and diesel (124.743 tCO<sub>2</sub>e) passenger cars.”

## Category 2

Category 2 emissions refer to **indirect greenhouse gas emissions from purchased energy** (such as electricity, heating, or cooling) consumed during the organization’s operations but not directly owned or controlled by DCS. Accordingly, the calculations focused on DCS’s electricity consumption used in its operational activities.”

These calculations were carried out based on the total amount of electricity consumed by DCS during the reporting period. Greenhouse gas emissions from electricity use were calculated using national emission factors associated with **Türkiye’s grid electricity mix**. The emission factor used in the calculations was obtained from the ClimaTiq database and is based on emission intensity data from the **Climate Transparency Report 2022** and the **International Energy Agency (2022)**.

	Total (tCO <sub>2</sub> e)
Jan	3,484
Feb	3,393
Mar	3,517
Apr	3,749
May	4,484
Jun	8,864
Jul	7,694
Aug	6,502
Sep	6,427
Oct	3,135
Nov	4,898
Dec	3,362
<b>Total</b>	<b>59,507</b>



During the reporting period, total Category 2 greenhouse gas emissions from DCS's electricity consumption were calculated as 59.507 tCO<sub>2</sub>e. This value corresponds to a total electricity consumption of 144,478.476 kWh during the company's operational activities.

### Category 3

Category 3 emissions refer to **indirect emissions arising from transportation and travel activities** related to the organization's operations but not directly owned or controlled by DCS.

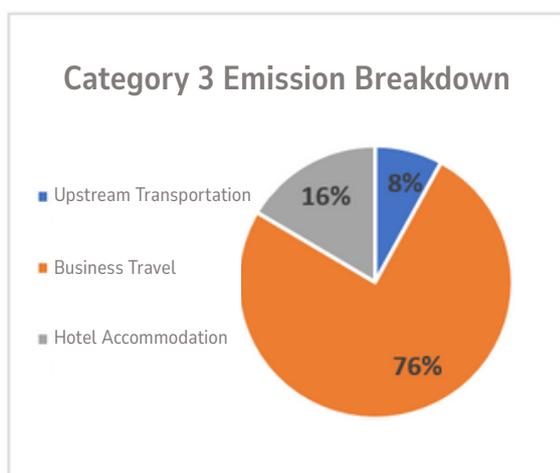
This includes:

- **Business travel (air, land, and rail transportation),**
- **Shipments from suppliers and deliveries to customers (cargo and logistics activities),**
- **Employee commuting (staff commute).**

Calculations were based on **freight weight (ton-km)** and **travel distance (passenger-km)**.

Activity data were multiplied by internationally recognized emission factors, and total emissions were expressed in **tCO<sub>2</sub>e (tonnes of carbon dioxide equivalent)**.

Data sources used in the calculations include **BEIS (2024), DEFRA (2022), EPA (2022), and MfE (2023)**.



Category 3 Emission Breakdown

Upstream Transportation	32,567 tCO <sub>2</sub> e
Business Travel	308,826 tCO <sub>2</sub> e
Hotel Accommodation	67,176 tCO <sub>2</sub> e
Total	408,569 tCO <sub>2</sub> e

Category 3 represents the **largest group of indirect emissions** within the organization's carbon footprint. The **optimization of transportation and travel activities** is therefore considered a priority area within DCS's carbon reduction strategy.

## Category 4

Category 4 emissions represent indirect **greenhouse gas emissions associated with the products, services, and processes used to sustain the organization’s operations**, which are not directly owned or controlled by DCS.

This category covers emissions arising from **the supply chain, outsourced services, and operational infrastructure** that support DCS’s activities.

This includes:

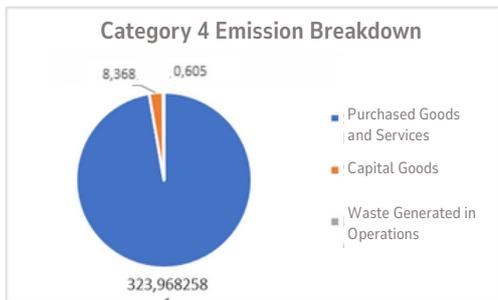
- **Production and supply processes of purchased goods and services,**
- **Use of office supplies, hardware, and equipment,**
- **Waste management and disposal services,**
- **Outsourced operational services such as cleaning, maintenance, security, and consultancy,**
- **Operational emissions from leased office areas.**

Calculations were conducted using either **expenditure-based data (spending on goods and services)** or activity-based data (e.g., kg, unit, or m<sup>3</sup>), depending on data availability.

The obtained data were converted into tCO<sub>2e</sub> (tonnes of carbon dioxide equivalent) using internationally recognized emission factors from: **UK BEIS (Department for Business, Energy & Industrial Strategy, 2024)** and **DEFRA (Department for Environment, Food and Rural Affairs, 2022)** sources were used.

Category 4 emissions enable DCS to comprehensively assess the environmental impacts of its **operational sustainability performance** and **supply chain activities**.

This category also serves as an important indicator for **resource efficiency, eco-friendly procurement practices, and the optimization of purchasing policies** within the company’s carbon management strategy.



### Emission Sources / Data References

Emission Sources Table

Category / Scope	Emission Source / Activity	Details	Data Source
Category 1 – Scope 1	Company Vehicles / Mobile Combustion	Diesel and gasoline fuel consumption	BEIS 2024 (GHG Conversion Factors)
Category 2 – Scope 2	Electricity Consumption (Location-Based)	Grid-purchased electricity	Climate Transparency Report 2022
Category 2 – Scope 2	Electricity Consumption (Market-Based)	Supplier-specific emission factor calculation	IEA (2022 Data), Emission Factors 2024
Category 3 – Scope 3	Business Travel	Air and road travel (p-km)	BEIS 2024, US EPA 2023 (incl. RF Effect)
Category 3 – Scope 3	Employee Commuting	Shuttle services and private vehicle commuting	EPA 2022 (Supply Chain GHG Factors v1.3)
Category 3 – Scope 3	Upstream Transportation	Supplier shipments and logistics	BEIS, DEFRA 2022
Category 3 – Scope 3	Accommodation Activities	Hotel stays (room-night)	US EPA 2022, BEIS 2024
Category 4 – Scope 3	Purchased Goods and Services	Office supplies, consultancy, and service procurement	BEIS 2024, EPA 2022 (Supply Chain Factors)
Category 4 – Scope 3	Capital Goods	Equipment, infrastructure, and technology investments	BEIS 2024, EXIOBASE 2019–2021
Category 4 – Scope 3	Waste Generated in Operations	Recycling and disposal processes	BEIS 2024, MFE 2023 (Measuring Emissions Guide)

# DCS



## Adapting to the Future



**DCS Dijital Gümrük Hizmetleri A.Ş.**  
Huzur Mahallesi Azerbaycan Caddesi D Blok No:4D/3 İç  
Kapı No: 317 34485 Sarıyer/İstanbul, Türkiye

+90 212 657 41 41

sustainability@dcscustoms.com.tr

www.dcscustoms.com.tr

**LEGAL DISCLAIMER:** The DCS Dijital Gümrük Hizmetleri A.Ş. Headquarters 2024 Carbon Emission Report has been prepared for the purpose of calculating the Corporate Carbon Footprint (CCF) and transparently disclosing the results to the public. All data, calculations, and content presented in this report have been compiled based on the methodologies, standards, and reliable sources that were valid and applicable at the time of preparation.

Sustainability and Reporting Consultancy  
Trasta ESG Danışmanlık A.Ş.  
Atatürk Mah. Ataşehir Bulvarı Gardenya Plaza 5 Blok No: 5 İç Kapı No: 16  
34758 Ataşehir/İstanbul  
T: +90 (216) 455 39 66