

# ANTI-BRIBERY AND CORRUPTION POLICY

**DCS**



# Anti-Bribery and Corruption Policy

## 1 Purpose

The DCS Anti-Bribery and Corruption Policy is established to ensure that all business activities are conducted with integrity, transparency, and in full compliance with applicable laws. This policy sets forth the company's core principles regarding the prevention of bribery and corruption.

The policy explicitly prohibits all forms of bribery and corruption and outlines the responsibilities of DCS employees, contractors, and business partners in preventing, detecting, and reporting such practices.

It also serves as a guide for all individuals, institutions, and organizations (Suppliers) engaged in the supply of goods or services to the company. Parties within the supply chain are also expected to comply with these principles.

No provision of this policy may contradict national or international legal regulations applicable to the company. Employees involved in or responsible for acts of corruption are not exempt from or relieved of legal liability by virtue of this policy.

## 2 Scope

This policy applies to all company employees, contractors, consultants, representatives, and third parties, regardless of position or role within DCS. It encompasses all business activities, including interactions with public officials, private sector partners, and other stakeholders.

All business processes and procedures are to be prepared, implemented, and audited in accordance with this policy.

## 3 Definitions

**Bribery:** The offering, giving, receiving, or soliciting of anything of value to influence the actions of an individual, regardless of whether they hold a public or legal position.

This policy defines a bribe as “any object of value.” Examples include gift cards, home repairs, theater tickets, exclusive club access, summer job offers for a family member, complimentary vehicle services, and more.

**Corruption:** The abuse of entrusted power/resources for personal gain, whether in the public or private sector.

**Public Official:** A director or public employee (regardless of rank) who:

- Performs public functions through appointment, election, or any other means, permanently or temporarily;
- Holds a position in any state-owned or state-controlled enterprise;
- Serves in an international public (semi-governmental) organization (e.g., United Nations, World Bank, IMF, IOC, African Union);
- Is a political candidate, party member, or party official;
- Acts on behalf of or under the authority of a state or international public organization (e.g., official advisor or expert responsible for recommendations).

**Facilitation Payment:** A small, unofficial payment made to a public official to expedite or secure routine governmental actions. These are considered bribes and are prohibited under this policy.

**Kickback:** A return payment received as part of a corrupt agreement or as a reward for a specific business decision.

# 4

## Policy Statements

### 4.1 Zero Tolerance for Bribery and Corruption

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

DCS does not view bribery solely as an act involving public officials prohibited under Turkish law; it prohibits any improper benefit offered to or received from any individual, whether in the public or private sector.

This policy applies to all DCS activities, including commercial transactions, contract negotiations, and interactions with public officials.

### 4.2 Prohibition of Bribery

DCS employees are strictly prohibited from offering, giving, requesting, or accepting any bribe or kickback—regardless of value—in connection with securing or maintaining business or obtaining an advantage for the company.

This ban applies to cash payments, gifts, hospitality, favors, loans, or any benefit that could influence—or appear to influence—a business decision.

### 4.3 Facilitation Payments

DCS strictly prohibits all facilitation payments. Employees must avoid making or permitting small, informal payments to accelerate routine actions by public officials.

Any request for facilitation payments must be reported immediately to the Ethics and Compliance Function.

### 4.4 Gifts and Hospitality

Gifts and hospitality may only be offered or accepted if they serve reasonable, modest, and legitimate business purposes. Such practices must not be given or received with the intent to influence business decisions.

Even if a gift falls below the financial threshold, giving or receiving gifts during sensitive periods—such as tender processes or contract negotiations—may still be perceived as an attempt to influence business decisions, even if that is not the intention.

Regardless of value, offering or giving gifts to public officials is prohibited. Any hospitality required for business purposes must comply with local laws and regulations and typically requires prior approval from the Ethics and Compliance Function.

DCS's detailed rules on this matter are defined under the Gift and Hospitality Policy.

Employees who are unsure whether a gift or hospitality is acceptable are expected to consult their manager or the Ethics and Compliance Function.

Any gift or hospitality that exceeds the nominal value must be reported to the employee's manager or the Ethics and Compliance Function and must be evaluated with prior approval.

### 4.5 Political and Charitable Contributions

DCS does not make political contributions to any party, candidate, or campaign. Employees must not use company funds or resources for political donations.

Charitable donations and sponsorships must be transparent, properly documented, and made in good faith. They must not serve as a means to gain improper business advantage.

DCS's principles on donations and sponsorships are detailed in the **Donations and Contributions Policy**.

## 4.6 Third-Party Relationships

DCS expects all third-party stakeholders—including agents, contractors, and suppliers—to adhere to the same anti-bribery and corruption standards. Contracts with third parties must include clauses prohibiting bribery and corruption.

Due diligence must be conducted before engaging with third parties to ensure compliance with anti-corruption laws and DCS policies.

## 4.7 Recordkeeping

DCS maintains accurate and complete records of all financial transactions and company assets, including payments to third parties. These records must reflect the true nature of the transactions and comply with accounting standards and legal requirements.

Employees must ensure that all expenses related to gifts, hospitality, donations, and other business activities are documented and reported in accordance with company procedures

# 5

## Responsibilities

### 5.1 Employees and Contractors

- Comply with this policy and all relevant anti-bribery and anti-corruption laws
- To report any suspected or actual instances of bribery or corruption to their managers or the Ethics and Compliance Function.
- Avoid any activity that could result in or appear to result in a conflict of interest related to bribery or corruption

### 5.2 Managers

- Ensure employees understand and comply with the Anti-Bribery and Corruption Policy
- Monitor business activities for potential bribery and corruption risks
- Encourage employees to report concerns and ensure all reports are taken seriously and addressed promptly

### 5.3 Ethics and Compliance Function

- Provide guidance on the interpretation and application of this policy and relevant anti-corruption laws
- Investigate all reported bribery or corruption incidents and take appropriate corrective actions
- Conduct regular audits and risk assessments to ensure ongoing compliance with this policy

# 6

## Training and Awareness

All managers and employees shall receive training on the Anti-Bribery and Corruption Policy as part of the onboarding process and through periodic refresher courses.

These trainings cover the identification, reporting, and management of bribery and corruption risks.

All employees are required to complete this training within the first thirty days of employment and sign a compliance declaration, which is archived as part of the employee's official personnel file.

# 7

## Bribery and Corruption Risk Management

DCS is committed to effectively managing bribery and corruption risks in all business processes. These risks are regularly monitored and assessed in accordance with the Risk Management Procedure and corporate risk methodology. Mitigation actions are planned and implemented accordingly.

The effectiveness of controls is measured, and the results are recorded and reported as part of compliance reporting.

## 8 | **Monitoring and Compliance**

Regular audits are conducted to ensure compliance with this policy and to identify potential risk areas.

Policy implementation is evaluated as an integral part of periodic compliance reporting.

## 9 | **Breach of Policy**

Violations of this policy may result in serious disciplinary actions, including termination of employment or contractual relationships, and may also lead to legal proceedings.

DCS may be required to report incidents involving public officials to relevant authorities, potentially resulting in legal action, fines, and other penalties.

## 10 | **Reporting and Whistleblower Protection**

DCS provides mechanisms for employees, suppliers, and other stakeholders to report concerns related to violations of this policy confidentially and without fear of retaliation. Employees are required to report misconduct or suspicious activity regardless of the offender's position.

Reports can be submitted to the Ethics and Compliance Function via the email address:  
[etik@dcscustoms.com.tr](mailto:etik@dcscustoms.com.tr).

DCS allows anonymous reporting and treats such reports with equal seriousness. All reports are handled in accordance with the **Whistleblowing, Consultation, and Anti-Retaliation Policy**, ensuring confidentiality and protection for the whistleblower.

DCS commits to promptly and fairly investigating all reported violations of this policy. If a violation is confirmed, appropriate corrective measures will be taken, and efforts will be made to remediate any harm caused.

## 11 | **Review and Revision**

This policy is reviewed annually from its effective date under the coordination of the Ethics and Compliance Function.

The review process is conducted to ensure the policy remains aligned with local and international legislation, applicable legal regulations, industry standards, and changes in DCS's business practices. When necessary, the policy will be updated to reflect these changes.

Any changes or revisions outside of the scheduled annual reviews will be proposed by the Ethics and Compliance Function as a justified revision, in line with the company's risk assessment processes, and submitted for approval to the Board of Directors.

Approved revisions will be recorded through the document management system and will enter into force accordingly.

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**Compliance  
Program**