

ANTI-MONEY LAUNDERING (AML) POLICY

DCS



Anti-Money Laundering (AML) Policy

1 Purpose

The DCS Anti-Money Laundering (AML) Policy has been developed to ensure full compliance with applicable anti-money laundering legislation.

This policy sets forth the standards and requirements aimed at preventing illegal transactions, safeguarding the integrity of DCS's commercial activities, and protecting the company from legal and reputational risks associated with money laundering.

It also serves as a practical guide for individuals, entities, and organizations (Suppliers) from whom DCS procures goods or services.

None of the provisions in this policy shall conflict with national or international legislation applicable to DCS. Furthermore, it does not absolve or mitigate the legal responsibility of any employee directly or indirectly involved in laundering criminal proceeds.

2 Scope

This policy applies to all employees, contractors, consultants, and third-party partners regardless of their positions or roles within the company. It covers all business activities, including services and financial operations conducted with public officials, private sector partners, and other stakeholders, ensuring compliance with applicable laws and regulations.

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

3 Definitions

Anti-Money Laundering (AML): Legal and regulatory measures aimed at preventing, detecting, and reporting activities related to concealing the origin of funds derived from illegal sources.

Money Laundering: The process of making illegally-gained proceeds ("criminal proceeds") appear legal ("clean") through a series of transactions that conceal their origin.

Restricted Parties: Individuals, companies, and organizations subject to government sanctions or restrictions, which may prohibit transactions or require special authorization.

Sanction: Restrictive measures imposed by governments on targeted countries, regimes, individuals, or entities.

4 Policy Statements

4.1 Prevention of Money Laundering and Terrorist Financing

DCS is committed to preventing the use of its services and financial transactions for money laundering or terrorist financing purposes.

Employees must remain vigilant in identifying and reporting suspicious activities or transactions that may indicate potential money laundering. Such suspicious activities may include, but are not limited to:

- Unusual payment patterns or methods, such as large cash transactions or payments made by unrelated third parties
- Requests for transactions that lack a clear business purpose or appear unnecessarily complex
- Attempts to structure transactions to avoid reporting or tax obligations, such as breaking up large payments into smaller ones

DCS continuously monitors transactions to detect and prevent money laundering activities. This includes periodic audits, particularly through Certified Public Accountant (CPA) reviews, to identify and mitigate such suspicious transactions.

4.2 Training and Awareness

DCS provides regular training to ensure that all managers and employees are aware of AML compliance, including risks, legal requirements, and processes for identifying and reporting suspicious activities.

Training is provided as part of the onboarding process for new hires, and all employees must complete AML training within the first thirty days of employment.

Employees working in high-risk departments may receive more frequent and in-depth training as needed. Additionally, training for all personnel is periodically updated and repeated to reflect the latest legal regulations and company policies.

5 Responsibilities

5.1 Employees

- Comply with all aspects of this policy and participate in relevant training programs
- Conduct thorough due diligence on transactions and report any suspicious activity or potential violations
- Ensure all financial transactions comply with applicable laws and regulations

5.2 Managers

- Ensure their teams are aware of and comply with AML regulations
- Support employees in conducting due diligence and reporting suspicious activities
- Monitor business activities to identify potential risks and promptly address any compliance concerns

5.3 Ethics and Compliance Function

- Oversee the implementation of this policy and ensure that DCS practices align with AML regulations
- Conduct regular audits and assessments to evaluate compliance and identify improvement areas
- Investigate reported violations and take appropriate corrective action, including contacting regulatory authorities if necessary

6 Monitoring and Implementation

DCS regularly monitors and audits relevant transactions to ensure compliance with this policy and AML regulations. The company is also subject to independent audit processes as part of its compliance efforts.

This policy is reviewed as part of routine compliance reporting.

7 Non-Compliance

Failure to comply with this policy may result in serious disciplinary actions, including termination of employment or contracts with external stakeholders. Depending on the severity and circumstances, legal action may also be taken against individuals or organizations found to be in violation of AML regulations.

8 Reporting and Whistleblower Protection

DCS provides mechanisms to allow employees, suppliers, and other stakeholders to report violations of this policy confidentially and without fear of retaliation. Employees are expected to report any suspicious transactions or potential breaches of AML regulations, regardless of the position of the individual(s) involved.

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

DCS allows anonymous reporting and treats such reports with the same seriousness. All notifications are handled in accordance with the **Whistleblower, Consultation and Non-Retaliation Policy** to ensure confidentiality and protection of the reporting party.

DCS commits to promptly and fairly investigating all reported violations of this policy. If a violation is confirmed, appropriate corrective actions will be taken, and every effort will be made to remedy any resulting harm.

9

Review and Revision

This policy shall be reviewed at least once a year from its effective date to ensure compliance with local and international laws. The review process is conducted under the coordination of the Ethics and Compliance Function. The policy will be updated as necessary to reflect changes in applicable laws, standards, and DCS's business practices.

Other amendments and revisions will be prepared as justified proposals by the Ethics and Compliance Function. These proposals will be submitted to the Board of Directors and, upon approval, will come into effect and be recorded through document management software.

DCS

**Compliance
Program**