

# COMPLIANCE POLICY

**DCS**



# Compliance Policy

## 1 Purpose

The DCS Compliance Policy aims to carry out all business processes in accordance with the standards of ISO 9001 Quality Management System, ISO 14001 Environmental Management System, ISO 27001 Information Security Management System, ISO 45001 Occupational Health and Safety Management System, ISO 37001 Anti-Bribery Management System, and ECOVADIS (Corporate Social Responsibility), and makes a commitment to do so.

This policy sets forth DCS's commitment to act in compliance with legal regulations and ethical standards. It also defines the company's compliance principles in line with the ISO 37301:2021 Compliance Management System standard requirements.

The purpose of this policy is to promote compliance in all business processes of DCS, thereby protecting the company's reputation and sustainability, increasing operational efficiency and reliability, and minimizing compliance risks.

## 2 Scope

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

Business processes and all related procedures are prepared, implemented, and audited in accordance with this policy.

## 3 Definitions

**Integrated Management Systems (IMS):** The management system in which the standards of ISO 9001, ISO 14001, ISO 27001, ISO 45001, ISO 37001, and ECOVADIS are implemented within DCS.

**Compliance:** The regulation of basic rules and principles in an organization's relationships with all stakeholders and the public, and the monitoring of whether these rules and principles are adhered to.

**Compliance Obligations:** All legal regulations, standards, and ethical rules to which the company is subject or has voluntarily adopted.

**Compliance Culture:** A set of ethical values and behaviors supporting compliance at all levels of the organization.

## 4 Compliance Obligations

DCS is committed to complying with legal regulations, industry standards, the Company's Code of Business Ethics, and internal policies. The Ethics and Compliance Function is assigned the role of systematically identifying and evaluating compliance obligations. The company ensures that these obligations are continuously reviewed and improved, and that all relevant changes are integrated into operational processes.

DCS identifies compliance-related risks and opportunities across all its processes, including those involving third parties, takes necessary precautions to reduce risks, and develops controls. The effectiveness of these controls is monitored.

It determines training needs for employees under this policy, provides risk-based training for different employee groups, and conducts awareness-raising activities.

With the goal of continuous improvement, DCS evaluates compliance performance in line with ISO 37301:2021 requirements, identifies improvement areas and compliance targets, and develops action plans accordingly.

# 5

## Roles and Responsibilities

### 5.1 Senior Management

- Define the company's compliance policy and ensure its alignment with strategic objectives
- Allocate necessary resources for effective implementation of the policy
- Promote the development of a compliance culture across the company and provide leadership in this area
- To receive regular reports from the Ethics and Compliance Function regarding compliance performance.
- Regularly review compliance performance and take improvement actions when needed
- Address systemic issues and potential violations in a timely manner and plan corrective actions

### 5.2 Ethics and Compliance Function

- Manage daily compliance operations
- Develop and periodically review compliance policies
- Conduct compliance risk assessments and ensure the implementation of necessary controls
- Plan, coordinate, and deliver compliance-related training
- Report compliance performance periodically to the Board of Directors
- Handle compliance violation reports and plan corrective actions

### 5.3 Managers

- Take necessary actions to ensure compliance within their areas of responsibility
- Monitor, analyze, and ensure effective implementation of controls for compliance risks in their departments
- Support employees' participation in compliance training, lead the compliance culture, respond to questions, and encourage reporting of violations
- Play an active role in managing compliance incidents and promptly implement corrective measures

### 5.4 Employees

- Act in accordance with the company's compliance policies, procedures, and defined compliance obligations
- To report compliance violations or potential violations to the Ethics and Compliance Function.
- Participate in regular training sessions on compliance topics

# 6

## Continuous Improvement

DCS is committed to continuously improving its compliance management processes and practices.

This commitment goes beyond the regular review and update of the policy; it also includes collaboration with industry groups, NGOs, and other stakeholders to share best practices and enhance supply chain standards.

DCS regularly monitors and reports on compliance performance, assesses its effectiveness, sets new compliance targets, and identifies areas for improvement and plans actions accordingly.

# 7

## Training and Awareness

In line with company needs, DCS plans and implements training and awareness activities related to compliance obligations and processes under this policy.

Targeted content is created by considering the needs of different employee and stakeholder groups and the compliance risks associated with various business processes.

## 8 | **Monitoring and Compliance**

DCS conducts regular audits and evaluation activities to monitor compliance with this policy and to identify potential areas for improvement.

Evaluations related to compliance with the policy are conducted as part of regular compliance reporting processes.

## 9 | **Policy Violations**

Non-compliance with this policy may result in disciplinary actions, depending on the nature of the incident, and may lead to termination of employment or the relevant contract if necessary.

DCS reserves the right to initiate legal action depending on the severity of the violation and the circumstances.

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

DCS provides mechanisms for employees, suppliers, and other stakeholders to report concerns confidentially and without fear of retaliation. If an employee encounters a non-compliance or a suspicious situation, they are expected to report the involved party, including any supervisor or manager, to the relevant authority.

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 employees to report anonymously and treats such reports with the same seriousness. All reports are handled in accordance with the Whistleblower Protection and Retaliation Prevention Policy, ensuring confidentiality and protective measures for the reporting party.

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 measures and work to remedy any harm caused.

## 11 | **Review and Revision**

This policy is 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 by the Ethics and Compliance Function as a justified proposal based on the company's assessment of relevant risks. 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**

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**Compliance  
Program**