

CONFLICT OF INTEREST PREVENTION POLICY

DCS



Conflict of Interest Prevention Policy

1 Purpose

The DCS Conflict of Interest Policy aims to prevent and manage situations in which employees' personal interests may influence their professional responsibilities and decision-making processes. This policy seeks to ensure the highest standards of integrity, transparency, and ethical conduct across the company.

The policy ensures that all business decisions are made in line with the interests of DCS and its stakeholders, free from any undue influence stemming from personal gain.

It also serves as a guide for all persons, institutions, and organizations (Suppliers) with whom the company engages in procurement of goods or services.

No provision of this policy shall contradict any applicable laws to which the company is subject.

2 Scope

This policy applies to all DCS employees, contractors, consultants, and members of the Board of Directors. It covers all potential conflict of interest situations that may arise during employment or contractual obligations with DCS.

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

3 Definitions

Conflict of Interest: A situation in which an individual's personal interests, relationships, or activities may improperly influence or appear to influence their impartial decision-making on behalf of DCS.

Personal Interest: Any financial or other benefit that provides or appears to provide a gain or advantage to an individual that may conflict with the interests of DCS.

Related Parties: Include close family members, business partners, significant others, or any entity in which the individual has substantial ownership or control.

4 Policy Statements

4.1 General Principles

All DCS employees and affiliates must avoid any situation where their personal interests may conflict with, or appear to conflict with, the interests of the company.

Conflict of interest is not limited to situations that have already occurred; any scenario that could give the appearance of a conflict must also be considered. Early disclosure of a potential conflict helps protect both DCS's interests and the employee from misunderstandings or potential ethical violations.

All decisions taken on behalf of DCS must be based solely on the legitimate interests of the company and its stakeholders, free from any undue personal influence.

4.2 Prohibited Activities

Employees are prohibited from using their position at DCS for personal gain or to benefit related parties.

Employees must not engage in any activity that competes with or harms DCS's commercial interests.

Employees or their family members may not request or accept gifts, commissions, or any other financial or non-financial benefit from any person or entity who is a supplier, customer, or competitor of DCS.

Employees must not use confidential, commercial, or sensitive information obtained during their duties for personal benefit.

4.3 External Business Relationships and Commercial Activities

Employees may not engage in any external work or business activity that could potentially conflict with their responsibilities at DCS.

In such cases, the employee must report the activity in writing to the Human Resources and Support Services Directorate and obtain approval from the Board of Directors.

Without the approval of the Board of Directors, employees are not permitted to work in another job or for another employer, either during or outside of working hours; to assume any ongoing or temporary, paid or unpaid role in any official or private institution outside the company; to provide consultancy services; or to establish a partnership in any business. Such external activities carried out without the approval of the Board of Directors are considered violations under the Company Disciplinary Regulation due to the potential for conflicts of interest, and the relevant disciplinary procedures shall be applied.

Approved external activities must not interfere with the employee's primary duties and responsibilities at DCS, must not harm the company's reputation, and must not put the company's interests at risk in any way.

4.4 Gifts and Hospitality

Employees must not accept any gifts, favors, or hospitality that may influence, or appear to influence, decisions made on behalf of DCS.

Any gift or hospitality offered by customers, suppliers, or other business partners must be reported to the Ethics and Compliance Function, recorded in the Gift and Hospitality Register, and must comply with DCS's Gift and Hospitality Policy.

4.5 Declaration of Conflicts of Interest

Employees must immediately report any actual or potential conflict of interest to their managers, the Human Resources and Support Services Directorate, or the Ethics and Compliance Function as soon as they become aware of it.

Declarations must include clear and sufficient information to allow DCS to properly assess the nature and scope of the conflict and determine the necessary steps to manage the situation effectively.

Examples of situations that must be declared include but are not limited to:

- Having a financial interest in or serving as a board member of a competitor, supplier, or customer of DCS
- Engaging in external work or business activities that may compete with or negatively impact DCS's reputation
- Holding an official or consultancy role in a regulatory or supervisory body overseeing DCS
- Serving as an officer, consultant, or manager in a charitable, educational, or nonprofit organization that has a business relationship with DCS
- Accepting gifts, favors, or hospitality from parties conducting business with DCS that could influence decision-making
- Participating in or holding a position that involves decision-making in favor of a related party, such as a family member's company being a potential supplier, or an HR officer being responsible for the recruitment process involving a close friend or relative

4.6 Managing Conflicts of Interest

When a conflict of interest is declared, DCS will assess the situation thoroughly and take appropriate action to protect both the company's and the employee's interests.

Measures may include:

- Withdrawal of the employee from decision-making processes related to the conflict

- Reassignment of duties or roles to eliminate the conflict
- Termination of the relationship or transaction causing the conflict

All actions taken to manage conflicts of interest must be documented in writing and securely maintained as part of company records.

5 | Responsibilities

5.1 Employees

- Avoid any actions or decisions that may lead to conflicts of interest, acting with integrity and transparency
- Promptly and accurately disclose any actual or potential conflicts of interest
- Comply with all guidance and measures issued by DCS to manage or resolve disclosed conflicts

5.2 Managers

- Monitor employee activities to proactively identify potential conflicts of interest
- Support employees in timely and accurate disclosure of conflicts
- Ensure appropriate measures are implemented to manage disclosed conflicts

5.3 HR and Support Services Directorate & Ethics and Compliance Function

- Review conflict of interest declarations and determine appropriate actions
- Maintain regular records of all declared conflicts and actions taken
- Provide guidance and training to employees on identifying, declaring, and managing conflicts of interest

6 | Monitoring and Implementation

- Regular audits will be conducted to ensure compliance with this policy and to detect any undeclared potential conflicts
- Any violation of the policy will be thoroughly investigated, and corrective and/or disciplinary actions will be taken if deemed necessary
- The effectiveness of policy implementation and employee compliance will be assessed through periodic compliance reports

7 | Breach of Policy

- Violations of this policy may result in disciplinary actions, up to and including termination of employment
- If DCS incurs financial or reputational damage due to a violation, legal proceedings may be initiated against the responsible individual(s)

8 | Reporting and Protection of Whistleblowers

DCS ensures that employees, suppliers, and stakeholders can report any concerns about violations of this policy in confidence and without fear of retaliation.

Employees must report any misconduct or suspicious behavior, regardless of the role or seniority of the person involved.

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

DCS allows for anonymous reporting and treats all such reports with the same seriousness. All reports are handled in accordance with the **Whistleblower, Consultation, and Non-Retaliation Policy**, ensuring confidentiality and protection of the reporting individual.

DCS commits to promptly and fairly investigating all reported violations. If a breach is confirmed, corrective actions will be taken to address and remedy any resulting harm.

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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 Human Resources and Support Services Directorate and the Ethics and Compliance Function. The policy is updated as necessary to reflect changes in applicable laws, standards, and DCS's business practices.

Other amendments and revisions are prepared as justified proposals by the Human Resources and Support Services Directorate and the Ethics and Compliance Function, based on assessments. These proposals are submitted to the Board of Directors and, upon approval, come into effect and are recorded through document management software.

DCS

**Compliance
Program**