

DONATION AND AID POLICY

DCS



Donation and Aid Policy

1 Purpose

The DCS Donation and Aid Policy has been established to ensure that all donation and aid activities conducted on behalf of the company are carried out in full compliance with business ethics principles and applicable legal regulations. This policy also outlines the company's fundamental principles and approach regarding such activities.

Furthermore, this policy serves as a guide for all individuals, institutions, and organizations (Suppliers) with whom the company has a relationship involving the procurement of goods or services.

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

2 Scope

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

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

3 Definitions

Donation: Monetary or in-kind contributions made by a company to fulfill its social responsibilities, provide social benefit, or support a specific cause.

4 Policy Statements

4.1 Fundamental Principles

Within the framework of corporate social responsibility, the company may provide donations and aid—whether in cash or in kind—to individuals, NGOs, associations, foundations, universities, and public institutions and organizations operating in areas such as education, culture, arts, environment, and sports. All donation and aid activities carried out on behalf of the company must be approved by a Board of Directors resolution.

All donations and aid must undergo an appropriateness assessment in alignment with the company's vision, mission, policies, and ethical principles.

Donations and sponsorships must be transparent, properly documented, and made in good faith. They must not be used as a means to gain any undue business advantage.

DCS does not, directly or indirectly, contribute to any political party, candidate, or campaign. Company resources, assets, or funds must not be used for political donations.

In accordance with the principles outlined in this Donation and Aid Policy and applicable legislation, all donations and aid provided during each fiscal year are disclosed in the company's annual activity report and presented to shareholders at the General Assembly Meeting as a separate agenda item.

4.2 Institution Selection and Financial Records

When selecting institutions to receive donations, preference should be given to those that publish their financial statements transparently on a regular basis.

All planned cash donations must be recorded, documented, and reported in accordance with company procedures. Cash donations may only be made through corporate bank channels and must be accompanied by an official receipt. The purpose of the donation must be clearly and transparently stated in the description field of the bank transfer slip.

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Responsibilities

5.1 Employees and Contractors

- Comply with this policy and all rules concerning the accurate recording of donations and aid
- To report any suspected or actual misconduct to their managers or the Ethics and Compliance Function.

5.2 Board of Directors

- Make donation and aid decisions in accordance with this policy and business ethics principles, aiming to protect the company's reputation and interests
- Ensure that all donations and aid provided during the year are disclosed to shareholders at the General Assembly Meeting

5.3 Ethics and Compliance Function

- Provide guidance on the interpretation and implementation of this policy
- Investigate all reported violations and take appropriate corrective actions
- Conduct regular audits and risk assessments to ensure ongoing compliance with this policy and report the results

5.4 Human Resources and Support Services Directorate

- Manage the donation processes for special employee circumstances such as childbirth, marriage, or the loss of a loved one, by making donations to pre-designated institutions on behalf of employees, ensuring alignment with this policy
- Ensure that all donations are approved by the Board of Directors, and obtain separate approval for the annual donation amount

5.5. Corporate Communications Directorate

The Corporate Communications Directorate may, with Board approval, engage in donation activities during special occasions or in projects aimed at creating social benefit.

- Responsible for the communication of social responsibility projects supported or directly conducted by the company and donation/aid activities carried out on special occasions
- Determines the content, scope, and timing of donation and project announcements; coordinates all publication and information processes
- Communications may be carried out via the company's social media accounts, website, and internal communication channels
- Disclosures must include the purpose of the project or donation, its target audience, collaborating institutions (if any), and the nature of the contribution
- When necessary, public authorities or the public may be informed through official press releases
- All communications must be based on principles of transparency, humility, and a focus on societal benefit

6 | **Training and Awareness**

All managers and employees will receive training on the Donation and Aid Policy during onboarding and through regular refresher sessions.

7 | **Monitoring and Compliance**

Regular audits will be conducted to ensure compliance with this policy and to identify potential risk areas. Evaluation of this policy will be part of regular compliance reporting.

8 | **Breach of Policy**

Violation of this policy may result in serious consequences, including termination of employment or contracts with external stakeholders.

9 | **Reporting and Whistleblower Protection**

DCS provides mechanisms for employees, suppliers, and other stakeholders to report violations of this policy confidentially and without fear of retaliation. Employees must report any misconduct or suspicious behavior, regardless of the position or authority 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 such reports with the same seriousness. All reports are handled confidentially in accordance with the **Whistleblowing, Consultation, and Anti-Retaliation Policy**, with measures taken to protect whistleblowers from retaliation.

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

10 | **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 Corporate Communications Directorate, and the Human Resources and Support Services Directorate. The policy is updated when necessary to reflect changes in applicable laws, standards, and DCS's business practices.

Other amendments and revisions are prepared by the Ethics and Compliance Function as a justified proposal based on the company's risk assessments. These proposals are submitted to the Board of Directors and, upon approval, come into effect and are recorded through the document management software.

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**Compliance
Program**