

FINANCIAL ACCURACY POLICY

DCS



Financial Accuracy Policy

1 Purpose

The DCS Financial Accuracy Policy ensures that all financial transactions and reporting within DCS are conducted transparently, accurately, and ethically. This policy supports compliance with applicable laws and accounting standards while safeguarding the integrity of DCS's financial records.

No provision of this policy shall conflict with any applicable law to which the company is subject.

2 Scope

This policy applies to all DCS employees, contractors, and third-party partners involved in financial reporting, budgeting, accounting, and related activities across all company offices.

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

3 Policy Statements

3.1 Accurate Financial Reporting

All financial statements and records must reflect truthful and accurate information.

Transactions must be recorded in the appropriate accounting period and comply with Generally Accepted Accounting Principles (GAAP) or International Financial Reporting Standards (IFRS), as applicable.

Financial reports must be prepared in a timely manner and reviewed by authorized personnel before submission to ensure accuracy.

3.2 Compliance with Legal and Administrative Requirements

DCS will comply with all relevant financial reporting laws, regulations, and internal controls.

Employees involved in financial reporting must be aware of these requirements and ensure that all financial activities comply accordingly.

3.3 Transparency and Ethical Conduct

DCS promotes transparency in all financial transactions and expects all employees involved in financial processes to act with honesty and impartiality.

Any attempt to manipulate financial data or bypass established controls will be considered a serious violation of this policy and may result in disciplinary action.

3.4 Controls and Documentation

Adequate internal controls must be in place to prevent errors, fraud, or misstatements in financial records.

All financial transactions must be supported by appropriate documentation that provides a clear audit trail.

Employees must ensure that all entries into the accounting system are complete, accurate, and properly authorized.

DCS undergoes regular independent Certified Public Accountant (CPA) audits to ensure compliance with Financial Accuracy principles and legal requirements.

All financial transactions—including current account monitoring, invoice/delivery note processing, promissory note/check tracking, bank account activity, employee expense management, tax declaration and related processes—must be conducted in accordance with this policy and the relevant procedures and instructions.

3.5 Review and Approval Processes

All financial reports and documents must go through relevant review processes prior to final submission and approval.

The Board of Directors and the Finance Directorate are responsible for ensuring the accuracy of financial documents and regularly reviewing the company's financial practices.

The Board of Directors reviews and approves the company's annual budget in line with corporate objectives and in accordance with the Budget Procedure.

4 Responsibilities

4.1 Finance Directorate

Responsible for implementing this policy and ensuring company-wide compliance.

Also responsible for guiding employees on financial reporting standards and internal controls.

4.2 All Employees

All employees are responsible for maintaining accurate records of financial transactions under their control and for submitting or securely retaining supporting documentation to the Finance Directorate.

Employees must immediately report any inconsistency in financial records or any suspected fraud to their managers, the Finance Directorate, or the Ethics and Compliance Function.

4.3 Ethics and Compliance Function

Responsible for regularly reviewing the policy and identifying the need for revisions in cooperation with the Finance Directorate.

Also responsible for monitoring the risks of fraud, including the manipulation of financial records, and for developing adequate controls.

5 Monitoring and Compliance

Regular audits will be conducted to assess compliance with this policy and to ensure the accuracy of financial records.

Any deviation from the policy must be immediately reported to the Ethics and Compliance Function so that investigations and corrective actions may be initiated.

This policy is reviewed as part of routine compliance reporting.

6 Non-Compliance

Violation of this policy may result in serious consequences, including termination of employment or of any contractual relationship with external stakeholders. Misconduct may also have legal consequences for the individuals and the company. Legal action may be taken depending on the severity and nature of the breach.

7 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 status or position of the individuals 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 all such reports with the same seriousness. All notifications are handled in accordance with the **Whistleblower, Consultation, and Non-Retaliation Policy** to ensure confidentiality and protect the whistleblower from retaliation.

DCS is committed to promptly and fairly investigating all reported violations of this policy. If a violation is confirmed, the company will take appropriate corrective action and work to remedy any damage caused.

8 | **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 carried out under the coordination of the Finance Directorate and the Ethics and Compliance Function. The policy will be revised as necessary to maintain alignment with applicable laws and standards.

Other amendments and revisions will be prepared as justified proposals by the Finance Directorate and 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 the document management software.

DCS

**Compliance
Program**