

# WHISTLEBLOWING, CONSULTATION AND NON-RETALIATION POLICY

**DCS**



# Whistleblowing, Consultation and Non-Retaliation Policy

## 1 Purpose

The DCS Whistleblowing, Consultation and Non-Retaliation Policy has been established to promote ethical conduct and legal compliance in DCS operations; to ensure that employees, business partners, and other stakeholders can safely report their concerns; and to prevent any form of retaliation resulting from such disclosures.

This policy also serves as a guide for all individuals, institutions, and organizations (Suppliers) with whom the Company has a relationship for the procurement of goods or services.

No provision of this policy shall conflict with any applicable legal regulations to which the Company is subject.

## 2 Scope

This policy applies to all employees, contractors, consultants, representatives, and third parties of the Company, regardless of their positions or roles within the organization. It covers all business activities, including interactions 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

**Anonymous Reporting:** A method by which the reporter voices concerns without disclosing their identity.

**Reporting:** The act of an employee, customer, or third party informing their manager or the Ethics and Compliance Function about a situation they believe to be in violation of the law, the DCS Code of Business Ethics, ethical standards, or company policies.

**Consultation:** A situation where an employee or supplier seeks information or guidance from the Ethics and Compliance Function to determine whether a business decision they are about to make aligns with the Company's Code of Business Ethics and relevant policies.

**Retaliation:** Discrimination, threats, dismissal, promotion denial, or other adverse actions taken against a person who has reported an issue or cooperated in an ethical investigation.

## 4 Policy Statements

### 4.1 Fundamental Principles

DCS is firmly committed to ensuring that all its operations, regardless of location or partner, are conducted in full compliance with the law, the Company Code of Ethics and Conduct, and the principle of integrity. This commitment forms the foundation of the corporate culture and is a shared responsibility of all employees in their daily work.

However, in the course of professional life, there may be times when the right course of action is unclear or when actions may be perceived as unethical or inappropriate. In such cases, employees and stakeholders have a responsibility to identify these issues and take necessary corrective actions.

Employees are expected to always behave in accordance with DCS identity and ethical standards. Nonetheless, when faced with troubling situations, they may hesitate between reporting the issue or avoiding involvement. Failing to report such concerns can lead to negative consequences for both the company and the individual.

For this reason, this policy has been enacted to establish a mechanism through which employees and stakeholders can safely and confidentially report unethical, illegal, or risky situations.

## **4.2 Reliability and Transparency**

To ensure that employees and stakeholders can report concerns with confidence, accessible and reliable channels are provided, designed to address confidentiality concerns.

## **Whistleblower, Consultation and Non-Retaliation Policy**

Employees may report any misconduct they witness or suspect to their manager or the Ethics and Compliance Function. All reports are reviewed by an independent and impartial team and are handled within a transparent process.

In line with the principle of transparency, the reporting person (if they have provided contact information) will be informed that their report has been received and is being assessed. However, this notification is made with strict respect for confidentiality, and no details regarding the investigation are shared.

## **4.3 Confidentiality and Anonymity**

DCS protects the identity of those who report concerns with the highest level of confidentiality. This information is only shared if it becomes essential during the investigation process and then only with relevant individuals.

To support open reporting, anonymous reporting options are provided. Anonymous reports are thoroughly evaluated throughout the process. These mechanisms are designed to allow users to share concerns without disclosing their identity and are regularly reviewed for compliance with confidentiality standards.

However, if the whistleblower cannot be contacted due to anonymity, the scope of the investigation may be limited. Even so, DCS is committed to conducting the most comprehensive review possible based on the information available.

Even when the report is not anonymous, the reporter's identity will only be disclosed when necessary and to the minimum extent required.

## **4.4 Protection of Whistleblowers and Prevention of Retaliation**

DCS is committed to taking all necessary measures to ensure that whistleblowers are not harmed in any way. Any acts of retaliation, including threats, exclusion, discrimination, dismissal, or promotion denial, against those who report or assist in investigations are strictly prohibited. Even if the allegations are found to be unfounded, the whistleblower remains protected under this principle.

If an employee believes they have been subjected to retaliation as a result of making a report, they should immediately report the situation to the Ethics and Compliance Function. In such cases, all necessary measures are promptly taken to protect the reporting individual, and allegations of retaliation are investigated without delay.

In cases involving psychological pressure or similar behavior, appropriate working conditions shall be ensured for the affected employee; if necessary, the employee may be temporarily or permanently reassigned to another department. In allegations of unfair dismissal, an objective evaluation is conducted and actions are taken in accordance with legal requirements. Individuals found to have engaged in retaliation are subject to disciplinary action in line with the company's Disciplinary Regulation.

## **4.5 Types of Retaliation**

Retaliation may occur directly through punitive actions or indirectly through behaviors that negatively impact the individual's career or social relationships.

Retaliation may occur in upward, downward, or lateral (peer-to-peer) directions and may take various forms, including but not limited to the following:

- Unjust termination of an employee for reporting an ethical violation
- A manager excluding the reporter from work processes

- Discrimination in promotion or salary increases for the reporter
- Deliberate social exclusion by team members
- An employee's attempt to discredit a manager who has made an ethics-related report, or to systematically obstruct their work, constitutes retaliation.

## 4.6 Response to Retaliation

The Company guarantees that individuals who report misconduct or raise concerns will not suffer any harm under the Whistleblowing, Consultation and Non-Retaliation Policy.

### A whistleblower is protected in the following cases:

- Making a report
- Supporting the investigation process

If an employee believes they have been subjected to retaliation due to whistleblowing, they should immediately inform the Ethics and Compliance Function.

In such cases, the following steps are taken:

### Remediation:

- If retaliation involves moral pressure (e.g., a deteriorating work environment), protective measures are implemented for the employee.
- If necessary, the employee may be reassigned.
- In cases of suspected unfair dismissal, if retaliation is confirmed, the company fulfills its legal obligations and takes the necessary actions.

### Investigation and Disciplinary Process:

- In the event of suspected retaliation, a detailed investigation is initiated. If retaliation is confirmed, the responsible party is sanctioned in accordance with the Company Disciplinary Regulations.

## 4.7 Addressing Malicious Reports

While DCS is committed to continuously improving the reporting process and strongly protecting the right to raise concerns, it also promotes a culture of ethical and responsible reporting.

A report may not always reveal a violation; this does not render the report invalid. However, malicious reports that are proven to be intentionally false will be subject to disciplinary action in line with the Company's Disciplinary Regulations.

# 5

## Responsibilities

### 5.1 Employees and Contractors

- Fully comply with all Company policies, procedures, and ethical rules
- Immediately report non-compliance, unethical behavior, or suspicious situations
- Avoid abusing the reporting process and refrain from deliberately providing false or misleading information
- Act within the framework of the Core Business Ethics Principles and Code of Conduct to protect the Company's credibility and reputation

### 5.2 Managers

- Provide employees with a safe reporting environment and promote an ethical culture
- Ensure proper implementation and guidance of reporting processes
- Enforce a zero-tolerance policy against retaliation
- Act impartially and supportively toward employees who report concerns
- To act in coordination with the Ethics and Compliance Function regarding reports received by them.
- Conduct a fair and transparent investigation and resolution process for ethical violations

### 5.3 Ethics and Compliance Function

- Design, implement, and monitor reporting and whistleblowing processes
- Ensure confidentiality and impartial evaluation of all reports
- Protect the rights of whistleblowers and intervene immediately in retaliation cases
- Provide regular reports to the Board of Directors and assess the effectiveness of the system
- Organize training programs to raise ethical awareness and improve policy implementation

## 6 | Training and Awareness

All managers and employees will be informed about the Whistleblowing, Consultation and Non-Retaliation Policy during onboarding and through periodic refresher training.

## 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 contractual relationships with external stakeholders, and may also lead to legal action.

## 9 | Reporting and Whistleblower Protection

DCS provides mechanisms for employees, suppliers, and other stakeholders to confidentially report concerns related to violations of this policy, free from fear of retaliation.

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 anonymous reporting and treats such reports with equal seriousness.

All reports are handled confidentially, and appropriate measures are taken to protect the whistleblower against retaliation in accordance with this policy.

DCS commits to promptly and fairly investigating all reports of policy violations. 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 carried out under the coordination of the Ethics and Compliance Function and the Human Resources and Support Services Directorate. The policy is updated as 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 assessments of relevant risks. These proposals are submitted to the Board of Directors and, upon approval, come into effect and are recorded through document management software.

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