



**DCS Dijital Gümrük Hizmetleri A.Ş.
2025 Sustainability Report**



Deep Roots, Digital Future



DCS 2025 Sustainability Report



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INTRODUCTION

About the Report

As DCS Dijital Gümrük Hizmetleri A.Ş., we regard sustainability as an integral part of our strong corporate governance approach, digital transformation vision, and long-term value creation approach.

As we carry the experience gained from our deep-rooted heritage into the digital future, we consider creating long-term value for our stakeholders to be among our key priorities. In our 2025 Sustainability Report, prepared in line with this understanding, we share with our stakeholders our efforts and the value we create across a wide range of areas, from our corporate governance structure and sustainability governance to our ethics and compliance practices and enterprise risk management; from our digital transformation initiatives and investments in human resources to our social contributions and environmental performance.

This report goes beyond an assessment of the past operating period; it reflects our vision for sustainable growth, our understanding of corporate responsibility, and our approach to creating value together with our stakeholders.

We shape our future goals with the same understanding and continue to expand our sustainable impact together through partnerships built on trust.

Standards Used and Taken as a Guide

The 2025 Sustainability Report has been prepared in line with our field of activity, sustainability priorities, corporate strategy, and stakeholder expectations, with reference to nationally and internationally recognized sustainability standards, reporting frameworks, and the international initiatives to which we are a party.

Referenced Standards and Frameworks

- Global Reporting Initiative (GRI) Standards
- United Nations Global Compact (UNGC)
- United Nations Sustainable Development Goals (SDGs)
- Women’s Empowerment Principles (WEPs)
- International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work

Reporting Period and Scope

This report covers the activities of DCS Dijital Gümrük Hizmetleri A.Ş. between **January 1, 2025 - December 31, 2025**.

The DCS Sustainability Report is published annually. The previous Sustainability Report was published on July 11, 2025, covering the 2024 operating period. This report covers the 2025 operating period and was published on July 29, 2026.

Unless otherwise stated, the information and performance indicators in the report cover the activities directly managed and controlled by DCS Dijital Gümrük Hizmetleri A.Ş. in Turkey. Information regarding Group companies has been provided solely to support the disclosure of relevant topics and has not been included in the reporting scope.

No independent external assurance or verification service has been obtained for this report.

Current and previous period sustainability reports can be accessed via DCS's corporate website and the UN Global Compact participant profile.

Contact

You can share your opinions, suggestions, and questions regarding the 2025 Sustainability Report and DCS's sustainability approach with us via the e-mail address sustainability@dcscustoms.com.tr.



Message from the Chairperson of the Board



“As we bring together our deep-rooted experience with the technologies of the future, we continue to create lasting value for our stakeholders through our strong governance approach and digital transformation vision.”

Dear Stakeholders,

We are going through a period where global trade is being reshaped, digitalization is gaining momentum, and sustainability expectations are steadily increasing. Changing regulations, technological advancements, and global risks make it mandatory for institutions not only to manage the present but also to prepare for the future with more agile, resilient, and sustainable structures.

As DCS Dijital Gümrük Hizmetleri A.Ş., we combine our expertise, powered by our 27 years of industry experience, with innovative technologies, and we continue to produce reliable, transparent, and sustainable solutions for our customers and stakeholders.

For us, sustainability is not limited to environmental and social responsibility; it is an integral part of our strong corporate governance, digital transformation, and long-term value creation approach.

We consider technology not just as a tool that increases operational efficiency, but as a strategic element that shapes the future of foreign trade processes.

In this direction, while offering faster, safer, and more sustainable solutions to the changing needs of our customers with digital solutions and artificial intelligence-supported applications developed by our group company ATEZ, we continue to contribute to the digital transformation of foreign trade processes.

The year 2025 has been a period in which we have further strengthened our corporate governance understanding and sustainability approach. While we have brought our work in environmental, social, and governance areas into a more systematic structure, being awarded the **Silver Medal** within the scope of the EcoVadis Sustainability Assessment has been an important indicator that we are moving in the right direction on international platforms.

I believe that sustainable success is possible not only with financial performance but also with trust-based relationships, a strong governance approach, qualified human resources, and corporate structures capable of adapting to change. Commitment to ethical values and our zero-tolerance approach to bribery and corruption form an integral part of this understanding. In the coming period, we will continue to act with the same understanding and create sustainable value for our customers, colleagues, and all our stakeholders.

The 2025 Sustainability Report is a transparent reflection of the work we have put forth throughout the year, the progress we have made, and our future goals. I hope our report will be a guiding and valuable resource for all our stakeholders.

On this occasion, I would like to express my sincere gratitude to my colleagues who add value to our company with their devoted work, and to our customers, business partners, and all our stakeholders for the trust they place in us.

Sincerely,

Dr. Kenan Güler

Chairperson

DCS Dijital Gümrük Hizmetleri A.Ş.



Capital and Shareholding Structure

The company's capital is 70,000,000.00 TL as of 01.01.2025, and 100,000,000.00 TL as of 31.12.2025.

The capital increase was registered on 02.07.2025 at the Istanbul Trade Registry Directorate in accordance with the Turkish Commercial Code, with the General Assembly Decision dated 25.06.2025, certified by Beyoğlu 29. Notary Public with number 41534 dated 26.06.2025.

Full Name	Position	Number of Shares	Nominal Value of Shares (TRY)
Kenan Güler	Chair of the Board / Customs Broker	66.040.000	66.040.000,00
Murat Palaoğlu	Vice Chair of the Board / Customs Broker	5.000.000	5.000.000,00
OlcaY Yıldırım	Board Member / Customs Broker	15.320.000	15.320.000,00
Özkan Derya	Board Member / Customs Broker	13.120.000	13.120.000,00
Cüneyt Kuraler	Customs Broker	40.000	40.000,00
Mehmet Bayko	Customs Broker	40.000	40.000,00
Engin Ünal	Customs Broker	40.000	40.000,00
Ersan Sargın	Customs Broker	40.000	40.000,00
Süleyman Gülmez	Customs Broker	40.000	40.000,00
Şafak Nur Kıran	Customs Broker	40.000	40.000,00
Şahin Kuşkanadı	Customs Broker	40.000	40.000,00
Semih Ünüğüden	Customs Broker	40.000	40.000,00
Murat Saraç	Customs Broker	40.000	40.000,00
Ahmet Can Kara	Customs Broker	40.000	40.000,00
Abdullah Balkan	Customs Broker	40.000	40.000,00
Abuzer Alakuş	Customs Broker	40.000	40.000,00
Mücahit Haklı	Customs Broker	40.000	40.000,00
	Total	100.000.000	100.000.000,00

Highlights of 2025

In 2025, we continued to strengthen our corporate infrastructure, improve our sustainability and risk management practices, and create long-term value for our stakeholders in line with our priorities shaped around sustainability, corporate governance, and digital transformation.

EcoVadis Silver Medal

During the 2025 assessment period, while the changes made in the EcoVadis methodology were analyzed in detail, the policy, practice, and evidence structures supporting our ESG performance were strengthened. As a result of these efforts, our company was awarded the **EcoVadis Silver Medal** by ranking in the top **15%** globally in our sector with a score of **71/100**.

Sustainability Governance

At the first Sustainability Committee Meeting held on 25.06.2025, **Diversity and Inclusion and Digital Transformation Working Groups** were established under the Committee. While gender equality efforts initiated in line with WEPs were restructured with a more inclusive approach, the Digital Transformation Working Group began its activities to align our company's digitalization journey with the Sustainable Development Goals (SDGs).

Diversity and Inclusion Efforts

In line with our social sustainability approach, the **Diversity and Inclusion Guide** and the **Inclusive Language Guide** were published. In 2026, it is aimed to continue efforts by the Diversity and Inclusion Working Group to strengthen an inclusive corporate culture, disseminate equal opportunity practices, and implement the goals determined in line with WEPs.

Stakeholder Prioritization Process

In line with the GRI Standards and UN Global Compact frameworks, a **stakeholder survey** was conducted to determine DCS's sustainability priorities. The feedback obtained within the scope of the study guides the determination of our company's environmental, social, and governance priorities and the creation of its sustainability roadmap.



First Carbon Emission Report

Our company's first **Corporate Carbon Emission Report** was prepared by calculating the greenhouse gas emissions for 2024 in accordance with the **GHG Protocol and ISO 14064-1:2018** standard. Within the scope of the study, emissions resulting from operational activities were determined, emission sources were made visible, and a basic data infrastructure was established for future reduction efforts.

Sustainable Supply Chain Approach

The **Sustainable Supply Chain Policy** was published to bring DCS's sustainable supply chain approach to a corporate framework. In addition, **Third Party Relations Principles and Rules** were restructured from a sustainability, ethics, and compliance perspective. In 2026, it is aimed to implement remote assessment and audit practices for suppliers.

Corporate Risk Management Structure

With the Board of Directors Decision dated June 26, 2025, the **Early Detection of Risk Committee (EDRC)** was established, and a corporate risk management structure was formed. Within the scope of risk inventory studies, a **Stakeholder Participatory Risk Assessment study** was conducted with the participation of employees and suppliers. Furthermore, preparations were initiated for the implementation of the internal audit function in 2026.

Ethics and Compliance Program

During 2025, the **Ethics and Compliance Policies** and the **DCS Basic Business Ethics Principles and Code of Conduct Guide** were updated within the scope of a comprehensive review and revision process, approved by the Board of Directors, and put into effect.

Role-Based Development Academy

The **Role-Based Development Academy** was launched. With the program structured according to the duties and responsibilities of the employees, technical expertise, leadership competencies, and the development of the in-house talent pool were supported.

Stray Animals Support Project

Within the scope of the **Stray Animals Support Project**, which was launched on January 01, 2025, our support efforts aimed at improving the living conditions of stray animals were continued. The project aims to contribute to the living conditions of our furry friends and increase social awareness.

New Generation DCS-Online

The new generation **DCS-Online** platform was launched with real-time transaction tracking, an advanced reporting infrastructure, and a user-friendly interface. In 2026, it is aimed to launch the AI-supported assistant PRISMA, which is integrated with DCS-Online, and the DCS-Mobile application.



CORPORATE GOVERNANCE

- **Our Governance Approach**
- **Organizational Structure**
- **Board of Directors**
- **Committees Reporting to the Board of Directors**
- Sustainability Committee
- Early Detection of Risk Committee
- **Senior Management**
- **Ethics and Compliance Program**
- **Anti-Bribery and Anti-Corruption**
- **Corporate Risk Management**
- **Policy, Commitment, and Management Systems**



Our Governance Approach

The foundation of DCS's corporate governance approach is formed by the principles of fair management, transparency, accountability, and responsibility.

DCS aims to create long-term value for its stakeholders by integrating environmental, social, and governance (ESG) factors into its decision-making processes in line with its sustainable growth goals. In this direction, sustainability, ethics and compliance, corporate risk management, human rights, information security, and digital transformation priorities are handled as an integral part of business processes.

The corporate governance structure is shaped within the framework of the Board of Directors' strategic oversight, the expert support of committees reporting to the Board of Directors, the coordination of senior management, and the operational responsibilities of functional units.

The Board of Directors undertakes the responsibility of oversight and guidance regarding the determination of company strategy, oversight of corporate performance, approval of sustainability goals, monitoring of ESG performance, and regular evaluation of risks that may affect company activities.

While committees reporting to the Board of Directors provide support to the Board of Directors with their evaluation, monitoring, and reporting activities within their areas of expertise, senior management and functional units are responsible for the effective integration of determined strategies and goals into operational processes.

Policies, commitments, and guides constitute one of the important elements of the corporate governance structure. Policies and guides created in critical areas such as sustainability, ethics and compliance, human rights, human and corporate culture, environment, information security, and anti-corruption constitute the set of basic principles that guide DCS's way of doing business from decision-making processes to daily operations.

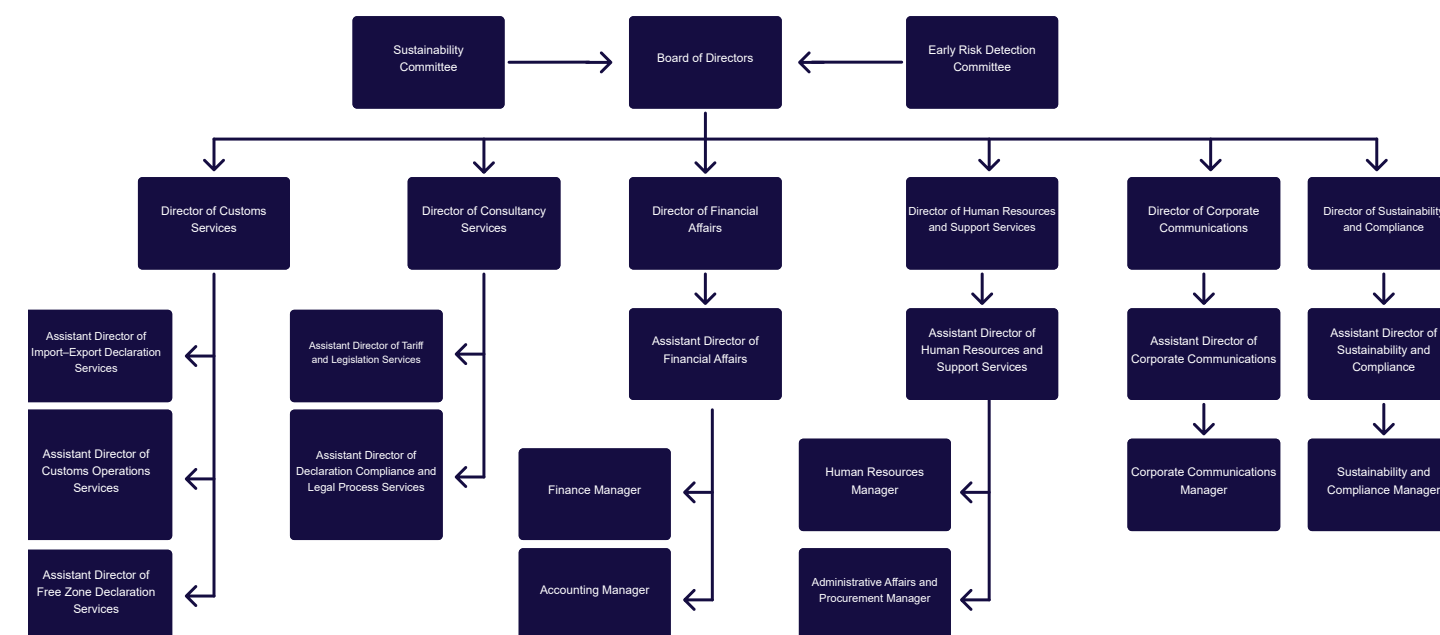
Thanks to this integrated structure, DCS continues its activities with a holistic governance approach that supports consistency, effectiveness, and accountability in all areas of activity, from strategic decision-making processes to risk management, and from sustainability priorities to stakeholder relations.

Detailed information regarding DCS's policies, guidelines, and working principles can be accessed via the DCS Corporate Website.

Organizational Structure

DCS's organizational structure is designed in an integrated manner with the company's strategic goals and supports effective governance among the Board of Directors, committees reporting to the Board of Directors, senior management, and functional units.

This structure ensures the effective management of the company's financial, operational, and sustainability-related processes, as well as risks and opportunities arising from environmental, social, and governance (ESG) factors, while basing its principles on consistency in decision-making processes, accountability in operations, and transparency in stakeholder relations.



Board of Directors

The Board of Directors, which is DCS's highest governance body, consists of seven members elected by the General Assembly.

In determining the members of the Board of Directors, professional competencies and industry experience are taken into account in accordance with the provisions of the Company's Articles of Association.

The members of the Board of Directors were elected to serve for a term of three years by the General Assembly decision dated 13.09.2024, and the said decision was registered by the Istanbul Trade Registry on 18.09.2024.

Board of Directors Members and Terms of Office

Board Members	Position	Term of Office	Committee Role
Kenan Güler, PhD	Chair of the Board	2024 – 2027	2
Murat Palaoğlu, PhD	Vice Chair of the Board	2024 – 2027	
OlcaY Yıldırım	Board Member	2024 – 2027	
Özkan Derya	Board Member	2024 – 2027	1
Ersan Sargın	Board Member	2024 – 2027	
Şahin Kuşkanadı	Board Member	2024 – 2027	
Bayram Kaya	Board Member	2024 – 2027	1

Board of Directors Competency Matrix

Board Members	Senior Management Experience	Industry Experience	Finance, Audit and Risk	Legal, Regulatory and Compliance	Technology and Digital Transformation	Sustainability
Dr. Kenan Güler	x	x	x	x	x	x
Dr. Murat Palaoglu	x	x	x	x	x	
OlcaY Yıldırım	x	x		x		
Özkan Derya	x	x	x	x		x
Ersan Sargın	x	x		x		
Şahin Kuşkanadı	x	x		x		
Bayram Kaya	x	x	x	x		x

*The competency matrix has been prepared by taking into account the education, professional experience, industry knowledge, and areas of responsibility of the Board of Directors members.



Board of Directors Professional Experience

Board Members	Career Start Year	Professional Experience (Years)
Kenan Güler, PhD	1987	39
Murat Palaoglu, PhD	2000	26
Olca Yildirim	1993	33
Ozkan Derya	2001	25
Ersan Sargin	1998	28
Şahin Kuşkanadi	2004	22
Bayram Kaya	2005	21

*The average business experience of the Board of Directors members is approximately **28** years.

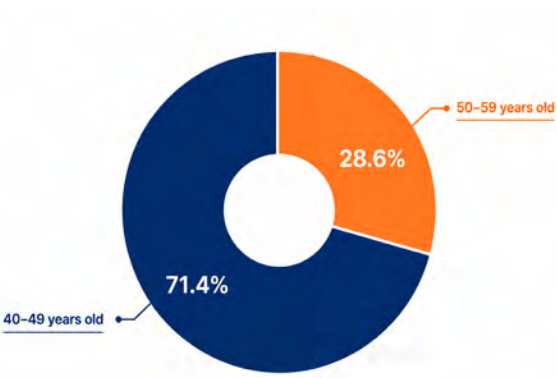
Board of Directors Education Level Distribution

Education Level	Number of Board Members	Percentage
Doctoral Degree	2	29%
Master's Degree	1	14%
Bachelor's Degree	4	57%

***43%** of the Board of Directors members hold a postgraduate degree (master's and doctorate).

Board of Directors Age Distribution

The Board of Directors' average age of **49.3** and balanced age distribution support a governance structure that brings together experience, industry know-how, and the perspectives of different generations. This structure contributes to maintaining a long-term perspective in strategic decision-making processes and developing approaches that adapt to changing business conditions.



Board of Directors Gender Distribution

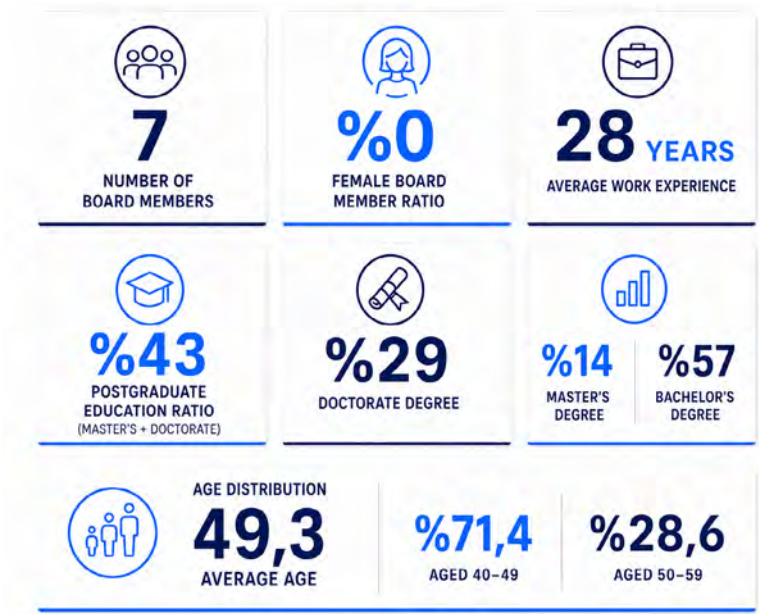
As of the reporting period, there are no female members on the Board of Directors. Within the scope of the United Nations Women's Empowerment Principles (WEPs), DCS aims to have at least **2 female members** on the Board of Directors by **2030** in order to encourage balanced representation in management bodies.

Communication with Shareholders and Transparency

DCS considers the shareholders' rights to information and participation as one of the important elements of its corporate governance approach. General Assembly meeting minutes, decision texts, and related documents are made available through the **DCS Website - Information Society Services** section.



Board of Directors Demographics



Committees Reporting to the Board of Directors

In DCS's corporate governance structure, committees reporting to the Board of Directors have been established to support the Board of Directors in fulfilling its duties and responsibilities in an effective, transparent, and accountable manner.

The Sustainability Committee and the Early Detection of Risk Committee regularly carry out evaluation, monitoring, and reporting activities within the scope of their duties and areas of authority. Findings, evaluations, and recommendations obtained as a result of the work carried out by the committees are presented to the Board of Directors; thus, contributing to the strengthening of decision-making processes.

The committees carry out work aimed at the implementation of the company's sustainability strategies, the evaluation of risks and opportunities in environmental, social, and governance (ESG) matters, the development of the corporate risk management approach, and the support of long-term value creation capacity.

Thanks to this structure, DCS addresses its sustainable growth goals and risk management processes with a holistic approach, creating an effective governance model that takes stakeholder expectations into account.

Sustainability Committee

The Sustainability Committee, reporting to the Board of Directors, has been established at DCS to ensure that sustainability management and ESG (Environmental, Social, and Governance) issues are addressed at a strategic level. The Committee carries out work in line with the company's sustainability goals, evaluates related risks and opportunities, and provides advice and recommendations to the Board of Directors.

Duties and Responsibilities

- To make evaluations regarding sustainability and ESG strategies and goals.
- To review sustainability-related risks and opportunities.
- To monitor and evaluate sustainability performance and areas for development.
- To present opinions and recommendations to the Board of Directors regarding priority sustainability issues.
- To oversee the alignment of sustainability efforts with company strategy and business goals.

Committee Members

Full Name	Position	Committee Role
Kenan Güler, PhD	Chair of the Board	Committee Chair
Mine Abay	Deputy Director of Corporate Communications	Member
Meltem Altun	Deputy Director of Human Resources and Support Services	Member
Betül Yücel Tini	Sustainability and Compliance Manager	Member
Çağdaş Deniz	Sustainability and Carbon (CBAM) Compliance SpecialistEnvironmental Engineer	Member
Bayram Çakmak	Administrative Affairs and Procurement Manager	Member



Working Groups

In line with the decision taken at the Sustainability Committee meeting held on June 25, 2025, the Diversity and Inclusion Working Group and the Digital Transformation Working Group have been established within the Committee to support the coordination of work regarding sustainability priorities.

Work aimed at the coordination of environmental sustainability practices and the monitoring of environmental performance is supported by the Environmental Board.

These working groups carry out work to support the realization of the goals determined within the scope of DCS's sustainability strategy; they create roadmaps regarding their areas of responsibility, follow the implementation of action plans, and regularly report developments to the Sustainability Committee.

Diversity and Inclusion Working Group

It supports efforts aimed at strengthening the culture of gender equality, equal opportunity, diversity, and inclusion. The group also contributes to activities carried out within the scope of the Women's Empowerment Principles (WEPs).

Digital Transformation Working Group

It operates to support the alignment of digital transformation projects with sustainability goals and the Sustainable Development Goals (SDGs). The group contributes to improving the effects of digitalization applications on operational efficiency and sustainability performance, and monitors the progress of related projects.

Environment Council

It coordinates activities aimed at improving DCS's environmental performance; ensures the monitoring of environmental goals and tracks practices related to waste management, emissions, energy efficiency, and natural resource usage.

Sustainability Committee Governance Structure



Early Detection of Risk Committee

DCS treats risk management as an integral part of its corporate governance structure in order to support its sustainable growth goals and maintain its long-term value creation capacity.

The Early Detection of Risk Committee was established by the Board of Directors' Resolution No. 381 dated June 26, 2025, to support the effective management of risks that could affect the company's existence, development, and sustainability. The Committee carries out its activities within the framework of the Corporate Risk Management Policy, Risk Management Regulation, and the Early Detection of Risk Committee Duties and Working Principles.

The Risk Catalog, created within the scope of the Corporate Risk Management approach, forms the basis for the systematic identification, assessment, prioritization, and monitoring of risks that may affect company activities. The Risk Catalog was approved and put into effect by the Board of Directors' Resolution No. 383 dated December 29, 2025.

Internal control mechanisms, stakeholder expectations, legislative changes, sectoral developments, and sustainability priorities are taken into account in risk assessment processes. The DCS Risk Catalog covers risk categories related to strategy, legislation and compliance, law, information security and data protection, accounting and finance, customer relations, human resources, occupational health and safety, ESG and compliance, operations, supply chain, and corporate governance processes.

DCS aims to increase its corporate resilience and create long-term value by evaluating opportunities in the field of sustainability alongside risks. In this context, it is aimed to develop risk management, internal control, business continuity, and crisis management processes with a holistic approach.

Duties and Responsibilities

- To evaluate risks that may affect the company's existence, development, and sustainability.
- To oversee the effectiveness of the corporate risk management system.
- To review priority risk areas, including ESG-related risks and opportunities.
- To monitor risk management practices and action plans.
- To present opinions and recommendations to the Board of Directors regarding significant risks and measures to be taken.

Meeting Frequency

The Early Detection of Risk Committee meets four times a year, at least once every three months.



Committee Members

Full Name	Position	Committee Role
Kenan Güler, PhD	Chair of the Board	Committee Chair
Özkan Derya	Board Member Director of Customs Consultancy Services	Member
Bayram Kaya	Board Member Assistant Director of Import/Export Declaration Services	Member
Neşat Güler	Finance Director	Member

Risk Working Group

The Risk Working Group was established to support the coordination of Corporate Risk Management activities. The group carries out work aimed at identifying and assessing risks, updating the Risk Catalog, and monitoring action plans. The results of the work are reported to the Board of Directors through the Early Detection of Risk Committee.

Senior Management

DCS senior management coordinates the effective integration and implementation of the strategies and goals determined by the Board of Directors into operational processes. In this context, the reflection of sustainability goals, corporate risk management, and digital transformation priorities into company activities, alongside financial and operational performance, is carried out under the coordination of senior management.

Senior Management	Position
Kenan Güler, PhD	Chair of the Board Customs Broker
Murat Palaoğlu, PhD	Vice Chair of the Board Customs Broker
Olca Yılmaz	Board Member Customs Broker
Özkan Derya	Board Member Customs Broker
Ersan Sargın	Board Member Customs Broker Deputy Director of Tariff and Regulatory Compliance Services
Şahin Kuşkanadı	Board Member Customs Broker Deputy Director of Declaration Compliance and Legal Process Services
Bayram Kaya	Board Member Customs Broker Deputy Director of Import/Export Declaration Services
Neşat Güler	Finance Director
Nurcan Şentürk	Deputy Director of Finance
Mine Abay	Deputy Director of Corporate Communications
Meltem Altun	Deputy Director of Human Resources and Support Services
Yunus Emre Şahin	Deputy Director of Customs Operations Services



Ethics and Compliance Program

Board of Directors' Ethics and Compliance Commitment

The DCS Board of Directors considers business ethics, legal compliance, and anti-corruption as an integral part of corporate integrity, stakeholder trust, and sustainable growth goals.

The Board of Directors encourages full compliance with ethical principles and views the dissemination of an ethical culture throughout the company as one of the fundamental elements of its corporate governance approach. In this context, it oversees that ethics and compliance risks are handled in an integrated manner with corporate risk management processes.

The Board of Directors approves, regularly reviews, and supports the effective implementation of the policies, principles, and procedures that make up the ethics and compliance system, primarily the DCS Basic Business Ethics Principles and Code of Conduct.

Furthermore, it monitors the effectiveness of notification mechanisms regarding compliance violations, supports the integration of ethics and compliance risks into strategic and operational risk assessment processes, and contributes to strengthening the company's ethical governance approach.

Ethics and Compliance Program

The DCS Ethics and Compliance Program is one of the key governance mechanisms that supports the conduct of company activities in accordance with applicable legislation, company policies and procedures, and ethical principles.

The program is built on a risk-based approach and consists of prevention, detection, and response components. In this context, it is aimed to prevent ethics and compliance risks, detect possible violations in a timely manner, and take necessary corrective and preventive actions.

The DCS Basic Business Ethics Principles and Code of Conduct, which form the basis of the program, and related policies and procedures were first put into effect by the Board of Directors' Resolution No. 182 dated 19.04.2017. These documents form a guiding framework for Board members, employees, suppliers, business partners, and other stakeholders.

Ethics and compliance documents are made available to relevant stakeholders through the Ethics and Compliance section on the DCS corporate website; they are regularly reviewed and updated in line with current legislation, national and international standards, and changes in business processes. In this context, policies, procedures, and guidelines in the field of ethics and compliance underwent a comprehensive revision process in 2025 and were approved and put into effect with the Board of Directors Resolution dated 25.12.2025 and numbered 382.

DCS acts in accordance with the principles of the United Nations Global Compact in the areas of human rights, labor standards, environment, and anti-corruption. While the company's ethics and compliance culture is supported by its UN Global Compact signatory status, memberships in the Global Compact Signatories Association and the TEİD Ethics and Reputation Society, anti-bribery and anti-corruption practices are conducted within the framework of the ISO 37001 Anti-Bribery Management System.

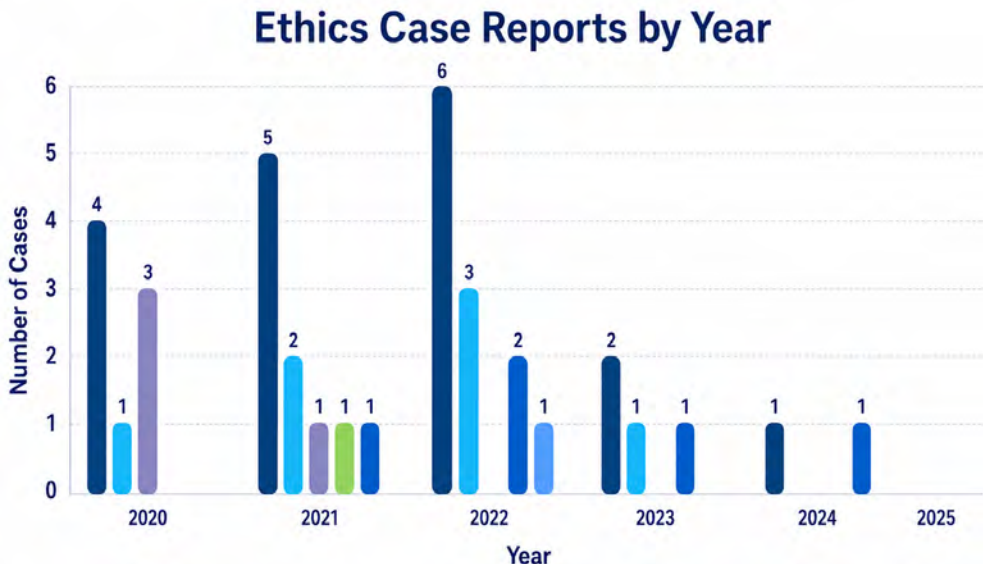
In order to support the sustainability of the ethical culture, DCS obtains written commitments from job candidates and employees during recruitment and employment processes regarding their compliance with the Basic Business Ethics Principles and Code of Conduct. In this context, the Instruction on Declaration of Compliance with Business Ethics Principles and Code of Conduct is in effect, and mandatory annual ethics and compliance training is provided to employees.





Ethics Reporting and Case Management

DCS encourages employees and all stakeholders to report situations they believe are contrary to ethical principles, company policies and procedures, or applicable legislation in a safe and confidential manner. Reports can be submitted to the Ethics and Compliance Function via the etik@dcscustoms.com.tr address and are evaluated in accordance with the principles of confidentiality, impartiality, and protection against retaliation.



*There were no ethics reports or confirmed records of ethical violations regarding issues such as bribery and corruption, discrimination, or harassment in 2025.

Ethics and Compliance Training

DCS conducts regular training and awareness activities to strengthen the ethical culture and ensure the adoption of ethical principles and rules throughout the organization. Ethics and compliance training is mandatory for all employees and is carried out regularly within the scope of annual training plans.

New employees are informed about the DCS Basic Business Ethics Principles and Code of Conduct as part of their orientation processes, provide written commitments to comply with relevant policies and procedures, and complete ethics and compliance training before starting their duties.

Through training activities, it is aimed to increase employees' awareness of ethical risks, compliance obligations, and ethical decision-making processes, and to strengthen the ethical culture throughout the organization.

Training	Total Attendance	Attendance Hours
DCS Business Ethics and Orientation Training	243	28.35 hours
DCS Customer and Third-Party Relations Training	243	24.30 hours
DCS Fundamental Rules of Conduct Training	243	36.45 hours
DCS Business Ethics and Code of Conduct Training	47	47 hours
DCS Ethics and Compliance Programme – Our Best Practices	47	47 hours
Training on Smuggling at Customs and Liability of Custodians	47	47 hours
External Training on Ethics*	3	15 hours
Total	873	245.8 hours



Anti-Bribery and Anti-Corruption

DCS adopts a zero-tolerance approach to bribery and corruption in all business processes in which it operates. Providing or accepting improper benefits to or from any person or organization, regardless of whether they are in the public or private sector, is prohibited; cash payments, improper gift and hospitality practices, commissions, facilitation payments, and other benefits intended to gain an advantage are not accepted.

The Anti-Bribery and Anti-Corruption Policy covers all DCS activities, including employees, managers, suppliers, business partners, and third parties acting on behalf of the company. The principles and rules determined within the scope of the policy are implemented in an integrated manner with the Ethics and Compliance Program, Third-Party Relations Principles and Rules, and Corporate Risk Management processes.

DCS has held the ISO 37001 Anti-Bribery Management System certificate since 2017. Bribery and corruption risks are monitored, evaluated, and managed through regular internal and external audits, risk assessment activities, and annual mandatory training.

No confirmed reports or violations regarding bribery and corruption cases were detected in 2025.

Detailed information regarding our commitments and practices in the field of anti-bribery and anti-corruption can be accessed via the [Anti-Bribery and Anti-Corruption Policy](#).

Corporate Risk Management

DCS considers corporate risk management as one of the fundamental governance mechanisms that support sustainable growth targets, strengthen decision-making processes, and contribute to long-term value creation.

A wide range of risks, extending from global trade dynamics to geopolitical developments, from changes in customs and foreign trade legislation to digital transformation processes, and from cybersecurity risks to sustainability and climate-related risks, are addressed with a holistic perspective.

Efforts to evaluate financial and non-financial risks together were brought to a more systematic and holistic structure with the establishment of the Early Detection of Risk Committee in 2025. In this context, the potential impacts of sustainability-related risks and opportunities on the company's business model, strategic goals, and financial performance are also integrated into the evaluation processes.

In risk identification and assessment processes, not only existing risks but also developments that could affect the company's achievement of its strategic goals, the causes of these developments, and their potential consequences are taken into account. Past experiences, sectoral developments, legislative changes, technological transformation, and stakeholder expectations are among the important inputs of risk management processes.

Risk Governance and Oversight Structure

The Corporate Risk Management System is carried out under the supervision of the Board of Directors and in coordination with the Early Detection of Risk Committee and the Sustainability Committee.

While the Early Detection of Risk Committee coordinates efforts for the early detection, assessment, and taking of necessary measures regarding risks that may affect the company's existence, development, and sustainability; the Sustainability Committee contributes to the monitoring, assessment, and integration of environmental, social, and governance (ESG)-related risks and opportunities into company strategies.

The work carried out by the committees is regularly reported to the Board of Directors and taken into account in strategic decision-making processes. Risks are prioritized by considering their probability of occurrence, potential impact level, and time horizon; necessary action plans are created by the relevant business units, and the effectiveness of these implementations is regularly reviewed.

The Corporate Risk Management approach is supported by the [Corporate Risk Management Policy](#) and [Risk Management Regulation](#) approved by the Board of Directors, and the roles, responsibilities, and processes related to risk management are defined within this framework.



Three Lines of Defense and Internal Control Approach

The DCS Corporate Risk Management System is structured based on the Three Lines of Defense model. While operational units and process owners form the first line of defense, risk management, compliance, and internal control functions support the monitoring, assessment, and management of risks within the scope of the second line of defense.

In order to further strengthen the risk management and internal control structure, the establishment of an Internal Audit Function is planned by the Board of Directors' decision in 2026, and it is aimed to structure this function to form the third line of defense of the Three Lines of Defense model.

DCS also utilizes digital technologies and artificial intelligence-supported solutions to reduce operational risks, strengthen regulatory compliance, and increase the effectiveness of internal control processes.

Through solutions developed with the software provider and strategic solution partner ATEZ, analyses are performed in the pre- and post-registration processes of customs declarations; this supports the early detection of potential risk elements and the reduction of risks related to errors and non-compliance with regulations.

Business Continuity and Corporate Resilience

DCS considers ensuring service continuity and strengthening operational resilience as one of the fundamental elements of its Corporate Risk Management approach.

In this context, necessary measures are taken in line with the business continuity and crisis management approach against extraordinary situations that may affect operations, and critical processes are regularly reviewed and improved.

To minimize the effects of operational disruptions and maintain service continuity, risk management, information security, and business continuity practices are carried out with a holistic approach.

Stakeholder-Inclusive Risk Assessment

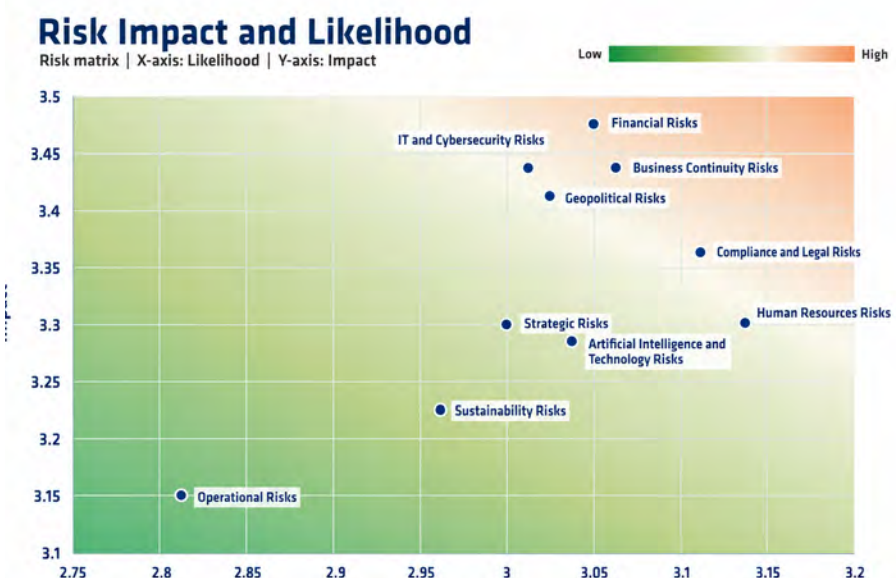
DCS created its Corporate Risk Map by conducting a Stakeholder-Inclusive Risk Assessment study in 2025 to support its Corporate Risk Management processes.

Within the scope of the study, risk areas that could affect company activities were evaluated with the participation of relevant internal stakeholders; risks were scored and prioritized by considering probability (X-axis) and impact (Y-axis) criteria.

As a result of the study, **financial risks, business continuity risks, compliance and legal risks, human resources risks**, and geopolitical risks emerged as the risk areas that need to be focused on primarily in 2026.

In line with the results of the risk map, action plans have been created by the relevant business units, and improvement efforts aimed at reducing the impact and probability of occurrence of these risks are planned to be implemented throughout 2026.

DCS aims to include external stakeholder participation in risk assessment processes in 2026; it is planning efforts to integrate the views and expectations of customers, suppliers, and business partners into Corporate Risk Management processes in a more systematic way. Additionally, within the scope of the Ethics and Compliance Program, it is aimed to implement remote assessment and monitoring practices for suppliers in line with the Third-Party Code of Conduct.



*In order to disseminate the risk culture throughout the organization, Corporate Risk Management awareness training was conducted for all unit managers in 2025.



Policy, Commitment, and Management Systems

DCS considers its commitment to ethical values, high compliance standards, and sustainable governance principles as one of the fundamental elements of its way of doing business.

Through the policies, principles, guidelines, and commitments created in this direction, transparency, accountability, ethical behavior, stakeholder participation, and responsible business practices are positioned at the center of company activities.

Fundamental Governance Principles

The foundation of DCS's corporate governance approach consists of the principles of transparency, accountability, fairness, and responsibility.

It is aimed to share developments regarding financial, operational, and sustainability performance with stakeholders in an open, understandable, and timely manner. Through the governance structure supported by the Board of Directors, committees, and senior management, it is aimed to strengthen effective decision-making, oversight, and accountability mechanisms.

Creating Value Together with Stakeholders

DCS acts in line with an understanding of open communication and cooperation with employees, customers, suppliers, industry organizations, and other stakeholders.

Stakeholder views, expectations, and feedback are regularly evaluated; they are taken into account in determining sustainability priorities and improving business processes. Strengthening the stakeholder perspective is prioritized in the processes of determining priority issues, risk management, and developing the sustainability strategy.

Ethics and Compliance Approach

Business ethics, honesty, impartiality, and compliance with regulations are among the fundamental elements of company activities.

Ethics and compliance risks are considered an integral part of the Corporate Risk Management approach; the development of a strong ethical culture throughout the organization is supported through policies, training, reporting mechanisms, and internal control practices.

Human Rights and Responsible Value Chain

DCS aims to create a value chain that respects human rights and supports safe, inclusive, and ethical business practices.

Relationships with suppliers and business partners are managed in line with responsible business principles; the aim is to continuously improve the sustainable supply chain approach. In this context, it is planned to implement remote assessment and audit practices for suppliers within 2026, in line with the Third-Party Relations Principles and Rules.

Contribution to a Sustainable Future

DCS carries out activities aimed at reducing its environmental impact, increasing resource efficiency, and supporting low-carbon business models.

Practices that create social benefit, employee volunteering, and an inclusive work culture are considered among the important elements of the sustainability approach. It is aimed to contribute to the sustainable transformation of the foreign trade ecosystem through digitalization and technology-focused solutions.

In line with this approach, DCS aims to continuously improve its performance in economic, environmental, social, and governance areas and to create long-term value for all its stakeholders.



Our Policy and Guidance Documents

Ethics, Compliance, and Corporate Governance

- Business Ethics Principles and Code of Conduct
- Fair Competition Policy
- Donation and Aid Policy
- Reporting, Consultation, and Non-Retaliation Policy
- Conflict of Interest Prevention Policy
- Protection of Physical and Financial Assets Policy
- Gift and Hospitality Policy
- Anti-Money Laundering Policy
- Corporate Risk Management Policy
- Financial Integrity Policy
- Anti-Bribery and Anti-Corruption Policy
- Company Policy
- Compliance Policy

Human Rights, Working Life, Health, and Safety

- Anti-Discrimination and Anti-Harassment Policy
- Prevention of Child Labor and Forced Labor and Youth Employment Policy
- Ethical Employment Policy
- Working Conditions During Pregnancy and Maternity Leave Policy
- Human Rights Policy
- Workplace Safety Policy

Diversity, Inclusion, and Responsible Communication

- Diversity and Inclusion Guide
- Inclusive Language Guide
- Responsible Communication Policy

Information Security and Data Protection

- Information Security and Data Protection Policy
- Use of Communication Tools Policy
- Protection and Processing of Personal Data Policy
- Deletion, Destruction, and Anonymization of Personal Data Policy

Environmental Sustainability

- Environmental Policy

Sustainability and Responsible Value Chain

- Sustainability Policy
- Sustainable Supply Chain Policy
- Third-Party Relations Principles and Rules

This set of policy and guidance documents is regularly reviewed and updated in line with the United Nations Global Compact, Women's Empowerment Principles (WEPs), EcoVadis methodology, and relevant national and international legislation and standards.

Our policies and guides are among the key tools supporting the implementation of our corporate governance approach; they contribute to the integration of our ethics, human rights, information security, environment, and sustainability priorities into business processes.

You can access our corporate policies, guides, and other governance documents at www.dcscustoms.com.tr.



Our Integrated Management Systems Approach

DCS addresses its sustainability approach with an integrated management system understanding that covers environmental, social, and governance (ESG) dimensions and systematically integrates this approach into its business processes.

International standards, management systems, and corporate responsibility frameworks constitute the fundamental building blocks that support the execution of our activities with reliable, transparent, sustainable, and high compliance standards.

In this context, DCS carries out its activities in line with the following management systems and improves them with a continuous improvement approach:

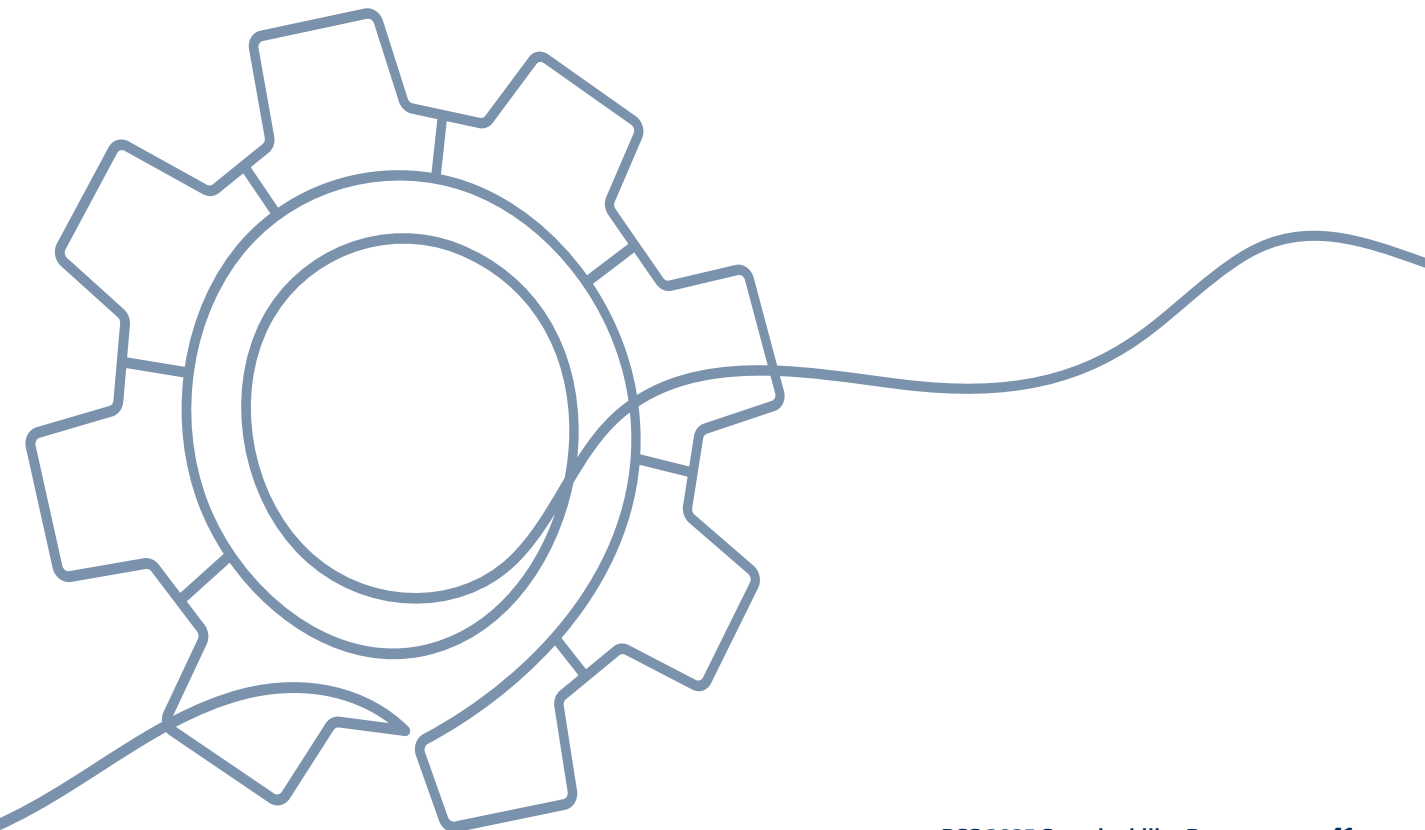
- **ISO 9001 Quality Management System**
- **ISO 14001 Environmental Management System**
- **ISO 27001 Information Security Management System**
- **ISO 37001 Anti-Bribery and Anti-Corruption Management System**
- **ISO 45001 Occupational Health and Safety Management System**

Through these systems, ensuring regulatory compliance, effective management of risks and opportunities, protection of information security, increasing process reliability, supporting employee health and safety, and improving environmental performance are addressed with a holistic approach.

Management systems are managed by taking into account the needs and expectations of relevant parties as well as legal and other obligations; process performances are regularly monitored and evaluated through determined indicators.

The effectiveness of management systems is regularly monitored and evaluated through internal and external audits, performance indicators, risk and opportunity assessment studies, non-conformity management, Corrective Action (CA) processes, and Management Review (MR) meetings. In line with the findings obtained, improvement actions are planned, implemented, and followed up.

To support this approach, there is a structure within DCS consisting of 18 certified internal auditors. Internal auditors play an active role in evaluating the effectiveness of management systems, identifying non-conformities, conducting root cause analyses, identifying improvement opportunities, and supporting a culture of continuous improvement.





SUSTAINABILITY MANAGEMENT

- **Our Sustainability Strategy**
- **Determination of Priority Issues**
- **Sustainability Goals and KPIs**
- **Our Contribution to Sustainable Development Goals**
- **Our Sustainability Performance and EcoVadis Assessment**
- **Memberships, Partnerships, and Initiatives**



Our Sustainability Strategy

Our Vision

To be a leading solution partner in the field of customs brokerage and foreign trade that leads digital transformation and adds value to the sector with its sustainability approach and high compliance standards.

DCS addresses its sustainability approach in an integrated manner with its business strategies, decision-making processes, and corporate governance structure.

In line with the “Future-Proofing” approach, it aims to create economic, environmental, and social value for employees, customers, suppliers, and society by integrating environmental, social, and governance priorities with business strategies.

This approach is shaped in line with the principles and commitments set forth in the [Sustainability Policy](#) and supports the company's long-term value creation approach.

The sustainability strategy aims to support sustainable growth, increase service quality and operational efficiency, strengthen corporate resilience, and progress towards the 2050 Net Zero target.

In this direction, the sustainability strategy is structured around five main priority areas.

People and Corporate Culture

DCS aims to build a strong corporate culture that supports employee development, well-being, and engagement; and encourages diversity, inclusion, equal opportunities, employee voice, and psychological safety.

Customer and Service Excellence

DCS aims to provide reliable, fast, compliant, and high-value-added services by focusing on customer needs and expectations. It is aimed to improve the customer experience and contribute to the effective execution of foreign trade processes with a digitalization and continuous improvement approach.

Responsible and Sustainable Value Chain

DCS aims to create a sustainable value chain together with its customers, suppliers, and business partners that encourages ethical, transparent, and responsible business practices and is sensitive to human rights, working conditions, and occupational health and safety principles.

Climate and Environmental Impact

DCS aims to increase resource efficiency, reduce its environmental impact, and progress towards the 2050 Net Zero target by reducing the carbon footprint of its operations with digitalization-focused low-carbon business processes.

Ethics, Compliance, and Corporate Resilience

DCS aims to strengthen stakeholder trust, support management system maturity, and increase corporate resilience through ethical values, regulatory compliance, information security, risk management, and business continuity practices.

Transformation Areas Supporting Our Strategy

DCS focuses on six main transformation areas to support the implementation of its sustainability strategy: digitalization and artificial intelligence, data, information security and technology, risk management and business continuity, social sustainability and employee well-being, sustainability and innovation, and stakeholder engagement and shared value creation.

These transformation areas constitute the fundamental elements that support long-term value creation and contribute to the realization of the sustainability strategy.





Determination of Priority Issues

DCS takes into account the expectations and opinions of its stakeholders while determining its sustainability strategy and priorities. In this direction, the Sustainability Priorities Stakeholder Survey was conducted on December 11, 2025, with the participation of employees, customers, suppliers, and other relevant stakeholders.

DCS considers the opinions, suggestions, expectations, and feedback from its stakeholders as an important input for its decision-making processes in determining sustainability priorities. The insights obtained from stakeholders contribute to the development of the sustainability strategy, the determination of priority issues, the assessment of risks and opportunities, and the creation of performance indicators.

The 12 sustainability topics identified within the scope of the study were analyzed using a 10-point evaluation scale. While creating the prioritization matrix, the importance levels given to the subject by internal stakeholders (employees and management) and external stakeholders (customers, suppliers, and other relevant parties) were taken into account. The evaluation process was handled in line with the GRI Standards and the Corporate Sustainability Reporting Directive (CSRD) approach.

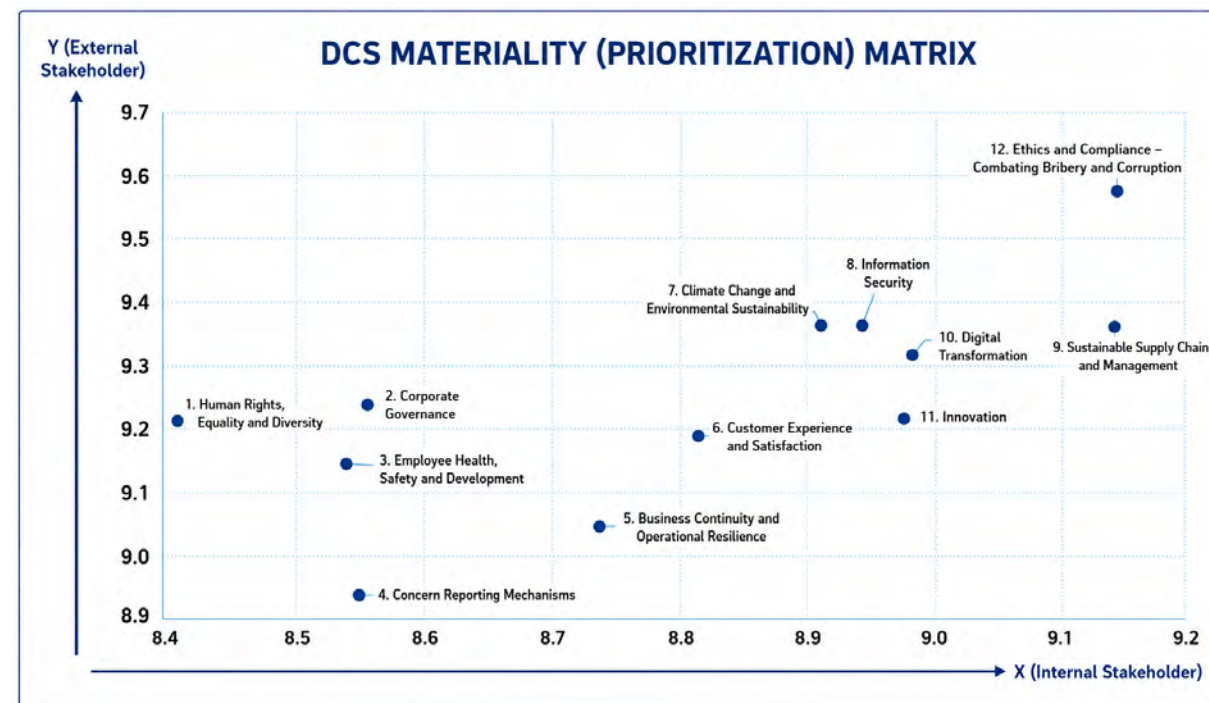
According to the analysis results, **Ethics and Compliance – Anti-Bribery and Anti-Corruption, Information Security, Climate Change and Environmental Sustainability, Digital Transformation, and Customer Experience and Satisfaction** have emerged as the sustainability topics with the highest importance for both internal and external stakeholders.

In addition, **Sustainable Supply Chain Management, Innovation, Corporate Governance, Human Rights, Equality and Diversity, Employee Health, Safety and Development, and Business Continuity and Operational Resilience** were also evaluated by stakeholders as sustainability topics with high importance.

The outputs obtained from the prioritization study are used as a fundamental input in the creation of the sustainability strategy, the determination of strategic priorities, the development of sustainability goals, the assessment of risks and opportunities, and the creation of performance indicators.

The sustainability topics that came to the fore as a result of stakeholder evaluations have been structured under five main sustainability priority areas: **People and Corporate Culture, Customer and Service Excellence, Responsible and Sustainable Value Chain, Climate and Environmental Impact, and Ethics, Compliance, and Corporate Resilience**, taking into account DCS's strategic priorities, sector dynamics, corporate risks and opportunities, and long-term value creation approach.

The prioritization matrix below shows the importance levels of the sustainability topics determined as a result of stakeholder evaluations.



Sustainability Goals and KPIs

Our 2030 Goals and Key Performance Indicators

DCS aims to create long-term value in the priority areas it has determined within the scope of its sustainability strategy and to continuously improve its sustainability performance. The goals and performance indicators created in this direction are used to support the implementation of the sustainability strategy, monitor progress, and systematically evaluate environmental, social, and governance performance.

The 2030 goals and key performance indicators are structured in line with the five main priority areas of the sustainability strategy: People and Corporate Culture, Customer and Service Excellence, Responsible and Sustainable Value Chain, Climate and Environmental Impact, and Ethics, Compliance, and Corporate Resilience.

The goals and performance indicators below reflect the roadmap that supports DCS's sustainable growth approach and long-term value creation goals. The indicators cover not only result-oriented goals determined in line with the 2030 perspective but also continuous implementation and governance mechanisms that ensure regular monitoring of sustainability performance.



People and Corporate Culture

Objective	KPI
Increase employee satisfaction	Employee satisfaction rate ≥ 85%
Strengthen women’s representation in management	Percentage of women in management ≥ 30%
Increase women’s employment	Percentage of women employees ≥ 50% by 2035
Maintain a safe working environment	Number of occupational accidents = 0
Expand training and development opportunities	At least one structured training program per employee per year
Strengthen the culture of social responsibility	Organize at least one volunteering program annually and encourage employee participation
Increase awareness of psychosocial risks	Conduct at least one psychosocial risk assessment annually
Strengthen a supportive leadership approach	Provide managers with at least one awareness training session annually
Monitor employee experience and psychological safety	Incorporate psychological safety indicators into employee satisfaction surveys
Strengthen employee support mechanisms	Publish at least one informational resource or guidance document annually

Customer and Service Excellence

Objective	KPI
Maintain and improve customer satisfaction	Customer satisfaction rate ≥ 95%
Expand the use of digital services	Increase the proportion of customer service processes conducted digitally to ≥ 90% by 2030

Responsible and Sustainable Value Chain

Objective	KPI
Expand the implementation of ethics, compliance and sustainability practices across the supply chain	Percentage of suppliers assessed against ethics, compliance and sustainability criteria ≥ 50%
Strengthen responsible business practices across the supply chain	Percentage of suppliers that have accepted the Third-Party Principles and Supplier Code of Conduct ≥ 90%
Enhance supplier assessment processes	Integrate ethics, human rights, working conditions, and occupational health and safety criteria into supplier assessment processes

Climate and Environmental Impact

Objective	KPI
Enhance corporate carbon management practices	Measure Scope 1, Scope 2 and, where applicable, Scope 3 emissions annually
Improve waste management	Recycling rate ≥ 60%
Strengthen the management of environmental data	Measure and monitor energy, water and paper consumption data annually
Increase environmental awareness	Conduct at least one environmental or resource efficiency awareness initiative annually
Support the transition to net zero	Implement the roadmap towards the 2050 Net Zero target



Ethics, Compliance, and Corporate Resilience

Objective	KPI
Strengthen the culture of ethics and compliance	Review ethics reports and incidents of non-compliance annually and implement the necessary improvement actions
Ensure completion of mandatory corporate training	Training completion rate: 100%
Strengthen cyber resilience	BitSight score ≥ 700
Enhance transparency in reporting	Reporting in accordance with the GRI Standards
Advance sustainability reporting maturity	Complete preparatory work for reporting in accordance with the Turkish Sustainability Reporting Standards (TSRS)
Improve sustainability performance	Continuously improve the EcoVadis sustainability performance score
Develop science-based climate targets	Complete the preparatory work required to develop science-based climate targets
Strengthen stakeholder engagement	Organize at least one sustainability webinar or stakeholder engagement event annually
Integrate psychosocial risks into governance mechanisms	Include psychosocial risks on the agenda of the Occupational Health and Safety Committee at least once annually and the Sustainability Committee at least once annually

Our Contribution to Sustainable Development Goals

	SDG	DCS's Contribution Approach	SDG Target Supported	Material Topic
	3. Good Health and Well-being	Occupational health and safety policies, practices that enhance employee well-being, and workplace well-being initiatives	3.4 Promote mental health and well-being	Workforce
	4. Quality Education	Training and development programs and social impact initiatives in the field of education	4.4 Develop the skills required for employment and sustainable economic growth	Workforce
	5. Gender Equality	Equal opportunity practices, support for women's leadership, and commitment to the Women's Empowerment Principles (WEPs)	5.5 Ensure women's full and effective participation in decision-making processes	Workforce
	8. Decent Work and Economic Growth	Practices that protect employee rights, provide a safe working environment, promote employee well-being, and support ethical business conduct	8.8 Protect labour rights and promote safe working environments	Workforce
	9. Industry, Innovation and Infrastructure	Digital and AI-enabled solutions	9.4 Develop sustainable and resource-efficient infrastructure9.5 Enhance technological capabilities	Innovation and Technology
	10. Reduced Inequalities	Diversity, inclusion and equal opportunity practices, together with the Anti-Discrimination and Anti-Harassment Policy	10.2 Promote the social and economic inclusion of all individuals	Affected Communities
	12. Responsible Consumption and Production	Sustainability and environmental policies, sustainability awareness initiatives, resource-efficiency practices, the recovery and reuse of electronic waste, and a sustainable supply chain approach	12.5 Reduce waste generation and promote reuse12.6 Adopt and promote sustainable practices	Circular Economy
	13. Climate Action	Carbon management, emissions-reduction initiatives, and practices aimed at addressing climate change	13.2 Integrate climate change measures into strategies and planning	Climate Change
	16. Peace, Justice and Strong Institutions	The Ethics and Compliance Program, anti-bribery and anti-corruption practices, corporate governance, and risk management mechanisms	16.5 Reduce corruption and bribery16.6 Develop effective, accountable and transparent institutions	Business Conduct
	17. Partnerships for the Goals	National and international collaborations and active participation in multi-stakeholder platforms	17.16 Promote global partnerships for sustainable development	Business Conduct



Sustainability Performance and EcoVadis Assessment



DCS ranked in the top 15% globally by scoring 71/100 in the 2025 **EcoVadis Sustainability Assessment** and was awarded a Silver Medal.

DCS regularly monitors its sustainability performance through international assessment systems and identifies areas for improvement.

As a result of the EcoVadis Sustainability Assessment conducted within this scope, DCS was awarded a Bronze Medal with a score of 64/100 in 2024 and a **Silver Medal** with a score of **71/100** in 2025. With this result, our company ranked in the top **15%** globally among companies assessed by EcoVadis in the 12-month period prior to the assessment date.

EcoVadis, one of the world's leading corporate sustainability rating platforms, evaluates companies under the headings of **Environment, Labor and Human Rights, Ethics, and Sustainable Procurement**.

The Silver Medal obtained demonstrates that DCS's efforts to strengthen its practices in environmental, social, and governance areas, its ethical way of doing business, and its responsible supply chain approach are recognized at an international level.

DCS aims to integrate its sustainability strategy into all its areas of activity and to continuously improve its performance in environmental, social, and governance areas.

Memberships, Partnerships, and Initiatives

DCS carries out active collaborations with national and international initiatives, industry organizations, and business world platforms to support its sustainability approach.

Through the platforms of which we are a member and signatory, we closely follow developments in the field of sustainability, integrate good practices into our company processes, and contribute to the creation of shared value through multi-stakeholder collaborations.

Global Frameworks and Commitments

United Nations Global Compact (UN Global Compact) - 2017

United Nations Sustainable Development Goals (SDGs)

Women's Empowerment Principles (WEPs) - 2024

Memberships and Partnerships

Business Council for Sustainable Development (BCSD Turkey)

Global Compact Network Turkey

Ethics and Reputation Society (TEİD)



ENVIRONMENTAL MANAGEMENT

- Our Environmental Management Approach
- Carbon Management and Greenhouse Gas Emissions
- Energy Management
- Water Management
- Waste Management



Our Environmental Management Approach

DCS considers environmental sustainability as one of the fundamental elements of its long-term value creation approach and sustainable growth vision. It carries out its activities in line with its **Environmental Policy** in order to reduce the environmental impacts arising from its operations, increase resource efficiency, and contribute to the fight against climate change.

Environmental sustainability efforts are carried out under the coordination of the Sustainability Committee under the supervision of the Board of Directors; the monitoring of environmental performance, tracking of goals, and coordination of improvement efforts are supported by the **Environmental Board**.

The Environmental Board contributes to the monitoring of energy consumption, greenhouse gas emissions, waste management, water usage, and resource efficiency indicators, and supports the assessment of climate change and environment-related risks and opportunities. The work carried out by the Board is regularly reported to the Sustainability Committee.

DCS adopts a preventive approach in environmental management; it regularly monitors its environmental performance and bases its operations on continuous improvement. Data regarding environmental performance supports decision-making processes in setting goals and evaluating improvement opportunities.

Operations have been carried out within the scope of the **ISO 14001 Environmental Management System** since 2013, and the effectiveness of environmental management practices is reviewed through regular internal and external audits.

DCS aims to increase resource efficiency and contribute to the sustainable transformation of the foreign trade ecosystem with its digitalization-focused solutions.

Carbon Management and Greenhouse Gas Emissions

DCS measures and monitors the greenhouse gas emissions arising from its operations in line with its approach to combating climate change and low-carbon growth. The main purpose of these efforts is to identify emission sources, make environmental impacts visible, and provide data for future improvement efforts.

The **2025 Carbon Emission Report**, prepared for this purpose, covers the calculation of direct and indirect greenhouse gas emissions resulting from company operations. Calculations are carried out in accordance with the **GHG Protocol** and the **ISO 14064-1:2018** standard.

DCS views the regular monitoring and reporting of carbon emission data as an important part of its environmental management approach; it continues its efforts to improve data quality, manage emission sources more effectively, and strengthen the infrastructure that will form the basis for future reduction efforts.

DCS aims to increase resource efficiency and contribute to the sustainable transformation of the foreign trade ecosystem with its digitalization-focused solutions.

2025 Carbon Emissions Results

Category	Scope	Source Type	Energy Consumption	Greenhouse Gas Emissions (tCO ₂ e)
Category 1	Scope 1	Diesel	39,73 / GJ	106,09
Category 1	Scope 1	Petrol	78,67 / GJ	181,72
Category 2	Scope 2	Electricity	98,006 / kWh	40,26
Category 3	Scope 3	Transportation and Travel Activities		430,026
Category 4	Scope 3	Purchased Goods, Waste and Capital Goods		451,694
Grand Total				1,209,78

*Energy consumption is presented only for Scope 1 and Scope 2 sources related to direct energy use. As Scope 3 emissions are calculated based on activity data—including transportation, travel, purchased goods and services, waste, and capital goods—they have not been converted into energy consumption.



Energy Management

DCS considers energy consumption as one of the key indicators used in evaluating environmental performance and monitors consumption data regularly. Energy data is reviewed annually to analyze resource usage trends, identify areas for improvement, and monitor environmental performance.

Energy consumption resulting from company operations consists primarily of electricity used within the scope of office operations. Natural gas usage only occurs at the Ataşehir headquarters; there is no natural gas consumption at other locations.

In 2025, electricity consumption decreased by approximately **29%** compared to the previous year, falling from 171,198.79 kWh to 121,030.48 kWh.

Natural gas consumption at the Ataşehir headquarters was 929 m³ in 2024, and it was 793.84 m³ in 2025, a decrease of approximately **14.5%** compared to the previous year.

In this reporting period, energy data covers electricity consumption and natural gas consumption at the Ataşehir headquarters. Efforts to expand the scope of energy data and improve monitoring processes are planned to be implemented within 2026.

Water Management

DCS monitors water consumption regularly and evaluates it among its environmental performance indicators. Water data is reviewed annually to monitor consumption trends and identify areas for improvement.

Water consumption resulting from company operations primarily stems from office operations. Consumption data is regularly recorded and used in environmental performance evaluations.

In 2025, water consumption decreased by approximately 3.6% compared to the previous year, falling from 520.63 m³ to 502 m³.

DCS monitors water consumption data regularly and continues its efforts to develop practices that support resource efficiency.

Resource Consumption Performance

Indicator	2024	2025	Change
Electricity Consumption (kWh)	171,198.79	121,030.48	-29.30%
Natural Gas Consumption (m ³)	92,900	79,384	-14.50%
Water Consumption (m ³)	52,063	50,200	-3.60%

*In 2025, due to the impact of resource efficiency practices, electricity consumption decreased by 29.3%, natural gas consumption by 14.5%, and water consumption by 3.6%. The results obtained demonstrate the positive impact of practices aimed at the efficient use of energy and natural resources.



Waste Management

In line with its environmental sustainability approach, DCS carries out waste management practices to reduce waste generation, support recycling, and manage waste in accordance with applicable legislation.

Paper, toner, batteries, electronic waste, glass, plastic, accumulators, and other types of waste generated within the scope of company operations are collected separately at the source and directed to recycling or disposal processes through licensed recycling organizations, authorized firms, and municipalities.

In 2025, awareness-raising activities carried out under the theme of "Electronic Waste" and the slogan **"Close the Waste, Open the Benefit"** within the scope of the European Week for Waste Reduction were supported. In this context, **71 kg** of electronic waste collected at the headquarters was transferred to the "Don't Throw, Donate!" campaign, carried out in cooperation with TÜBİSAD and the Educational Volunteers Foundation of Turkey (TEGV), and was thus incorporated into recycling processes. Thus, in addition to reducing the environmental impact of electronic waste, a contribution was also made to the quality education of children.

A special session was organized for the European Week for Waste Reduction as part of the "Learning Break" program, which is held regularly to support employee development and corporate awareness. In the session, the correct management of electronic waste, waste sorting practices, and sustainable office habits were discussed, aiming to increase employees' awareness of environmental sustainability.

DCS aims to continuously improve its waste management practices to spread a culture of recycling throughout the organization and improve its environmental performance.

These practices contribute to reducing natural resource consumption, supporting the circular economy, and minimizing environmental impacts caused by waste.

2024–2025 Waste Management Performance

Waste Management Method	Waste Type	Unit	2024	2025	Hazard Class
Recycling	Paper	kg	300	450	Non-hazardous
	Glass	kg	485	250	Non-hazardous
	Plastic	kg	–	70	Non-hazardous
	Battery	kg	275	–	Hazardous*
	Toner Cartridge	Units	92	125	Hazardous
Disposal	Battery (Vehicle, UPS)	Units	30	30	Hazardous
	Electronic Waste	kg	363	430	Hazardous
	Furniture	Units	35	17	Non-hazardous

*Data covers waste delivered to licensed waste management organizations in the relevant years. Depending on the type of waste, quantities are reported in kilograms (kg) or units.





PEOPLE AND SOCIETY

- Employee Experience and Well-being
- Equality, Diversity, and Inclusion
- Training and Development
- Occupational Health and Safety
- Human Rights
- Social Contribution



Employee Experience and Well-being

DCS believes that happy, healthy, and motivated employees are at the foundation of its sustainable success.

In this direction, it treats employee experience and well-being as one of the fundamental elements of its corporate sustainability approach; it develops practices that support physical, mental, emotional, and social well-being at all stages of the employee life cycle.

Within the scope of this approach, which considers the different needs of employees, flexible working models, health and well-being practices, financial and social fringe benefits, and family-friendly practices are offered. Regardless of whether they work full-time or part-time, all employees can benefit from hybrid and remote working opportunities, transportation practices supporting hybrid work, meal cards, supplementary health insurance, psychological and nutritional counseling services, birthday gifts, bridge leave practices, and practices supporting the parenting process.

DCS believes that these practices, which support employee well-being, contribute to the well-being of employees, the development of corporate culture, and sustainable corporate performance.

Flexible and Hybrid Working Models

DCS considers flexible working practices that support employee experience and work-life balance as an important element of its employee well-being approach. The hybrid and remote working model, which balances employee needs with operational requirements, is implemented as a permanent part of our company's employee-focused work culture. The flexible working model is strengthened by hybrid and remote working practices, as well as the opportunity to work from different DCS locations where appropriate, and practices that support hybrid work.

During 2025, a total of **16,952 days** of work from home/remote work and **68** days of flexible working leave were used by our employees. Usage data is monitored regularly on the basis of female and male employees, and it is observed that female employees benefit from flexible and hybrid working practices at a higher rate.

DCS aims to expand inclusive working models that support the different needs of employees through flexible working practices and to contribute to work-life balance.

Work Arrangement	2024 Men (Days)	2024 Women (Days)	2024 Total	2025 Men (Days)	2025 Women (Days)	2025 Total	Change
Remote Work / Working from Home	4,291	8,101	12,392	6,568	10,384	16,952	36.80%
Flexible Working Leave	29	43	72	26	42	68	-5.60%
Total	4,320	8,144	12,464	6,594	10,426	17,020	36.60%

Bridge Leave Practices

As part of its practices supporting employee well-being, DCS implements bridge leave practices in a planned manner on suitable days between public holidays and weekends. With this practice, it is aimed to increase employees' rest periods, support work-life balance, and strengthen the employee experience.

Supportive Practices in the Parenting Process

DCS attaches importance to providing the support that its employees may need at different stages of their lives and offering an inclusive work environment. In this direction, practices that support the health, safety, and well-being of pregnant, postpartum, and breastfeeding employees are carried out.

While necessary arrangements are provided in line with the legal leave rights and needs of all employees, a comfortable and hygienic breastfeeding room is also made available to employees at the head office. In addition, in the nursing leave practice, employees can plan their leave hours and format according to their needs.

DCS supports its employees in maintaining their work and private life balance during the parenting process. In this context, it aims to support the sustainable return of employees to work life and the continuity of employment after maternity leave and parental leave.

Indicators regarding leave rights and practices aimed at supporting employees in the parenting process are included in the table on the side.



Parental Leave and Return to Work Indicators

Year	Employees Entitled to Maternity Leave	Employees Who Took Maternity Leave	Employees Who Returned to Work	Employees Still Employed 12 Months After Returning	Return-to-Work Rate	Retention Rate
2024	6	6	2	2	100%	100%
2025	5	7	3	2	75%	100%

*The return to work rate refers to the ratio of employees who returned to work after maternity leave to the employees expected to return to work in the relevant period; the retention rate refers to the ratio of employees who returned to work and maintained their employment for 12 months from the date of return. The GRI 401-3 Parental Leave indicator methodology was used as a basis for the calculations.

Employee Support Practices

In line with its approach supporting employee well-being, DCS aims to continuously improve and make accessible its practices that support the physical, mental, and social well-being of employees.

Supplementary Health Insurance

DCS has been maintaining its supplementary health insurance practice since 2018 to support its employees' access to health services.

Insurance policies covering outpatient and inpatient treatment services are structured to include maternity benefits, and the entire policy premium is covered by the company.

The practice is one of the important components of DCS's fringe benefits approach that supports employee well-being.

Workplace Psychologist and Well-being Support

During 2025, the scope of the workplace psychologist practice aimed at supporting employee well-being was expanded.

In this context, the support mechanism offered to our employees has been developed to cover wider content and support areas; access to practices and content supporting mental, emotional, and psychological well-being has been provided.

Within the scope of the practice, employees;

- can benefit from content prepared by experts in the field,
- can access applications and resources that support mental and emotional well-being,

Expert Dietitian Support

Expert dietitian support is offered to support employees' healthy living habits. In this context, personal body analyses are performed, and nutritional counseling services are provided for individual needs.

Throughout 2025, the expert dietitian conducted face-to-face meetings at the head office one day a week, and also provided online counseling and follow-up services. 37 employees participated in the “Healthy Nutrition Challenge” organized within the scope of these studies; participants were supported with healthy nutrition suggestions, recipes, and regular motivation content.

Transportation Practices Supporting Hybrid Work

DCS offers flexible transportation solutions to its employees to support the hybrid working model.

A shared taxi service has been in place since 2023 for employees on common routes, with transportation costs covered by the company. Travel support is provided to employees who cannot utilize the shared taxi service.



Internal Communication and Employee Engagement

DCS views the open, transparent, and two-way communication it establishes with its employees as one of the fundamental elements of its strong corporate culture. It considers internal communication practices not merely as part of information processes, but as a strategic tool that strengthens employee experience, sense of belonging, and corporate loyalty.

In this context, in addition to announcements regarding human resources practices and corporate developments, content supporting employee welfare—such as official and religious holidays, special days, sustainability awareness initiatives, and ethics and compliance communications—is regularly shared with employees.

To support a culture of awareness and learning within employees' daily workflows, thematic content prepared monthly specifically for DCS by the Corporate Communications team is shared with employees via pop-up messages displayed on computer startup screens. In this context, content regarding sustainability, ethics and compliance, information security, occupational health and safety, employee welfare, as well as special days and awareness themes, is regularly brought to the agenda.

Through our quarterly internal newsletter, **DCS News**, a wide range of content—from employee stories, company developments, training, and events to sustainability initiatives—is shared with our employees.

Furthermore, through the "Learning Break" initiative, short and accessible content regarding sustainability, environment, ethics and compliance, information security, occupational health and safety, and employee welfare is shared with employees, aiming to support a culture of continuous learning and awareness.

There are also various communication channels through which employees can convey their opinions, suggestions, and feedback. The **etik@dcscustoms.com.tr** address, used for notifications, questions, and consultation requests regarding ethics and compliance, and the **sustainability@dcscustoms.com.tr** address, where opinions, suggestions, and collaboration opportunities regarding sustainability initiatives can be shared, are among the key tools of our transparent communication and stakeholder engagement approach.

DCS aims to increase information sharing, support employee engagement, and strengthen a common corporate culture through internal communication practices.

Employee Engagement and Satisfaction

DCS views the opinions, expectations, and feedback of its employees as a significant value for the development of its corporate culture. In line with this, evaluations are conducted on various topics, including work environment, communication, leadership practices, and employee experience, through regularly held employee satisfaction surveys.

The results obtained are used in relevant processes to identify areas for development and to implement practices that will strengthen the employee experience.

Year	Survey Participation Rate	Employee Satisfaction Rate
2024	70%	82%
2025	64%	83%

*The employee satisfaction rate is calculated in line with the results obtained within the scope of the employee satisfaction surveys conducted is calculated.

Performance, Competency, and Development Evaluations

DCS manages its employees' performance, competencies, and development processes with a holistic approach. Within the scope of performance and competency evaluation processes conducted by Human Resources, performance evaluations, self-assessment practices, manager evaluations, and feedback practices where employees evaluate their managers are carried out. These processes contribute to identifying employees' strengths and areas for development, planning their career development, improving leadership competencies, supporting promotion and succession processes, and determining training needs.

Performance and competency evaluation processes are carried out in a standard and systematic structure via digital survey and evaluation platforms. Feedback regarding performance, behavior, and competency evaluations is collected through various assessment tools; the data obtained is analyzed and used to support employee development, strengthen leadership development, and continuously improve Human Resources practices. Following the evaluation process, employees and their managers discuss the evaluation results together through feedback meetings planned under the coordination of Human Resources; strengths, areas for development, and development goals are mutually evaluated.

To continuously improve the employee experience, **2nd and 6th month onboarding evaluations for new employees** and **exit interviews** are regularly conducted. The feedback obtained is analyzed to contribute to the continuous improvement of onboarding processes, employee experience, and Human Resources practices.

In 2025, onboarding evaluations were conducted for 41 new employees at their 2nd and 6th months of employment, and exit interviews were held with 20 employees who left the company to evaluate their feedback. 100% participation was achieved in the relevant employee groups for the self-assessment, manager evaluation, and upward feedback processes conducted within the scope of performance management.



Equality, Diversity and Inclusion

DCS views diversity, inclusion, and equality as fundamental values that strengthen its work culture, support innovative thinking, and create a fair work environment. It considers the collaboration of different knowledge bases, experiences, perspectives, and generations as a significant asset that strengthens decision-making processes, increases corporate resilience, and supports sustainable success.

The company addresses its approach to equality and inclusion within a holistic framework that extends from the organization of the work environment to human resources practices, and from employee experience to stakeholder relations. This approach is developed in alignment with the human rights and labor standards principles of the United Nations Global Compact and is continuously improved in line with international best practices.

DCS adopts a zero-tolerance approach to all forms of discrimination, exclusionary behavior, and harassment. No difference such as race, language, religion, belief, ethnic origin, gender, age, disability status, marital status, pregnancy, parenthood, sexual orientation, or gender identity is considered an obstacle to equal opportunity.

In this regard, recruitment, compensation, training and development, career management, performance evaluation, and promotion processes are carried out within the framework of the equal opportunity principle; fair, transparent, and inclusive evaluation mechanisms are implemented to enable employees to unlock their potential.

All recruitment processes are managed with an approach based on ethical values in line with the principles defined by the **Ethical Employment Policy** and **Recruitment Procedure**. Recruitment, working conditions, career development, and termination processes are carried out in a manner that is respectful of human dignity, fair, transparent, based on equal opportunity, and compliant with international standards.

DCS supports its responsible employment approach not only at the practice level but also through corporate policy and governance mechanisms. The **Ethical Employment Policy, Human Rights Policy, Anti-Discrimination and Anti-Harassment Policy, Conflict of Interest Prevention Policy, Child Labor, Forced Labor and Youth Employment Policy**, and **Workplace Safety Policy** created within this scope offer a holistic governance framework that defines common principles, responsibilities, and implementation procedures at all stages of the employee life cycle. **The Diversity and Inclusion Guide**, in turn, contributes to strengthening an equal and respectful work environment by providing guidance to employees and managers on inclusive behaviors.

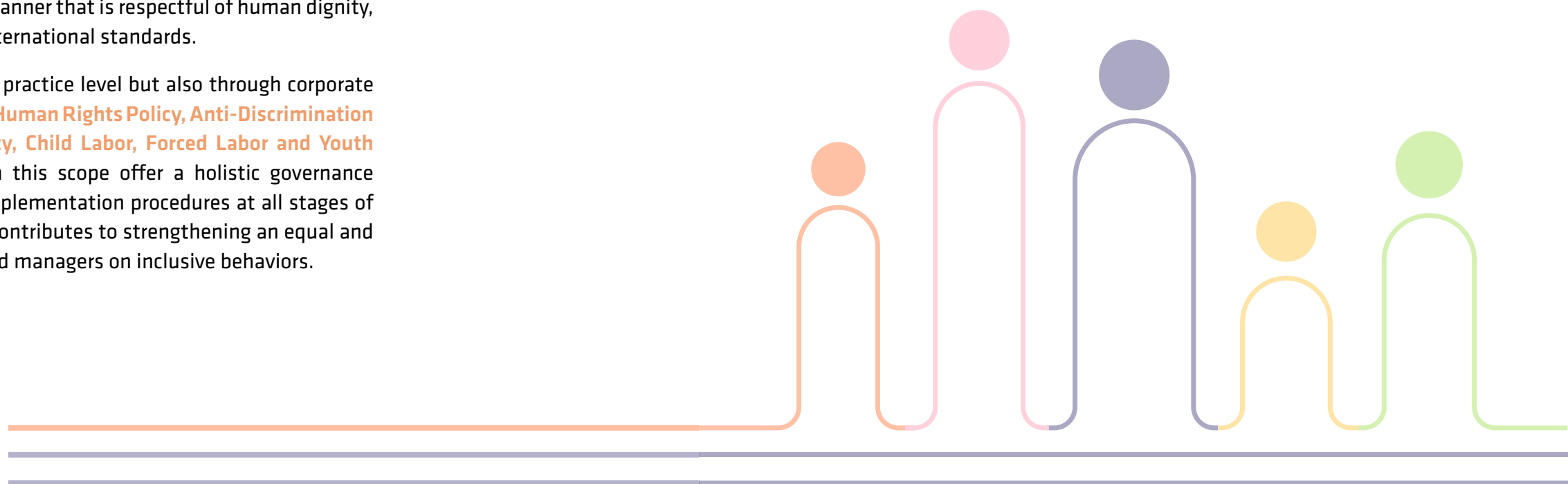
DCS considers gender equality as a fundamental human right and an integral element of corporate sustainability. Practices that support the empowerment of women in business life and the equal participation of all genders in working life are among the important components of the company's corporate way of doing business.

Supporting its approach to gender equality with international commitments, DCS has signed the **Women's Empowerment Principles (WEPs)**, a joint initiative of UN Women and the UN Global Compact, as of 2024.

Within the scope of WEPs, DCS commits to integrating principles that support the empowerment of women in economic and social life into its business processes, improving gender equality practices, and transparently monitoring and reporting progress in this area.

With the Diversity and Inclusion Working Group, which began its activities in 2025, work has been initiated towards the integration of WEPs principles into business processes and the development of practices in the field of gender equality. The working group aims to contribute to the evaluation of current practices, the identification of areas for development, and the strengthening of an inclusive corporate culture.

In line with its gender equality goals, DCS aims to increase the ratio of women in management to at least **30%** by 2030, and the total ratio of female employees to at least **50%** by 2035.





DCS supports an inclusive workforce structure that includes employees with different genders, generations, education levels, and experiences; it considers diversity as one of the fundamental elements that strengthen its corporate success.

Employee Gender Distribution

Year	Women	Men	Total Employees
2024	32%	68%	239
2025	32%	68%	244

*Due to the operational and field-heavy structure of the customs brokerage sector, the employee profile shows a male-dominated distribution across the sector. DCS continues to support women's employment and the career development of female employees in line with equal opportunity and inclusive workplace principles.

Gender Distribution in Management Levels

Year	Women in Middle Management	Men in Middle Management	Women in Senior Management	Men in Senior Management
2024	39%	61%	30%	70%
2025	42%	58%	23%	77%

*The data shows the gender distribution of employees serving in middle and senior management positions during the relevant reporting period and is calculated based on average employee data throughout the year.

Education Level Distribution of Employees

Year	High School and Other	Associate Degree	Bachelor's Degree	Master's Degree	Doctoral Degree
2024	19.56%	21.38%	58.23%	0.42%	0.42%
2025	15.00%	27.00%	56.00%	1.94%	0.41%

*As of 2025, approximately 85% of our employees have an associate degree or higher level of education. This contributes to the execution of customs brokerage and foreign trade services, which require expertise, legislative knowledge, and analytical competence, with highly qualified human resources.

Generational Distribution of Employees

Year	Baby Boomers	Generation X	Generation Y	Generation Z
2024	2.46%	16.39%	59.43%	21.72%
2025	2.07%	16.94%	58.68%	22.31%

*DCS considers the knowledge, experience, and perspective of different generations as an important value in terms of corporate learning, innovation, and sustainable growth.

Employee Profile in Sensitive Groups

Year	Employees Under 18	Employees Aged 65 and Over	Employees with Disabilities	Pregnant Employees	New Mothers
2024	0%	1%	2%	1%	0%
2025	0%	1%	2%	1%	0%

*Data regarding the sensitive group employee profile is calculated based on the annual average data of the employee profile during the relevant reporting period. The scope includes employee groups that may require special support, such as age, disability, pregnancy, and parenthood.



Recruitment and Workforce Mobility

Newly Hired Employees (2025)

Age Group	Women	Men	Total
Under 30	11	20	31
Aged 30–50	2	8	10
Aged 50 and Over	0	0	0
Total	13	28	41

Employees Who Left (2025)

Age Group	Women	Men	Total
Under 30	7	24	31
Aged 30–50	2	8	10
Aged 50 and Over	0	2	2
Total	9	34	43

WEPs Signatory

DCS considers the advancement of gender equality in business life as one of the important elements of its sustainability approach. In this context, as a signatory of the Women's Empowerment Principles (WEPs), a joint initiative of the UN Global Compact and UN Women, it demonstrates its commitment to gender equality at an international level.

WEPs provides a global framework that supports the empowerment of women in the workplace, encourages the advancement of equal opportunity, and guides inclusive workplace practices. In line with this commitment, DCS treats gender equality as an important part of its corporate policies and practices; it aims to develop its practices that support equal opportunities, inclusivity, and a fair work life in accordance with international principles.

Human Rights, Diversity, and Inclusion Trainings

Indicator	2025
Training Programs Delivered	8
Total Attendance	365
Total Training Hours	466.5

*In 2025, awareness trainings were conducted on topics such as human rights, equality, diversity and inclusion, prevention of discrimination, psychological harassment (mobbing), WEPs, inclusive language, and accessibility.



Training and Development

DCS considers the continuous development of its employees' knowledge, skills, and competencies as one of the fundamental elements of its corporate success. It plans training and development activities with a holistic talent management approach that centers on applied learning, digital learning tools, continuous development, and employee experience.

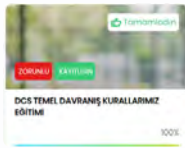
Training needs are determined in line with employees' individual development areas and corporate priorities, and equal development opportunities are offered to all employees within the scope of the prepared annual training plans. Participation, completion, and training hours of training programs are regularly monitored by Human Resources, and the obtained data is used for the purpose of evaluating the effectiveness of training activities and continuous improvement.



Leadership
and Personal
Development



Professional and
Technical
Competencies



Ethics and
Compliance



Mandatory
Corporate Training



Learning Break



Development
Platform

Leadership and Personal Development

DCS supports continuous development with training programs aimed at improving the leadership, communication, team management, and personal competencies of its managers and employees. Learning experiences suitable for different duties and responsibilities are offered through development workshops designed specifically for leader, manager, and employee levels; it is aimed to effectively transfer the knowledge and competencies acquired through the applied training approach to daily business processes.

Professional and Technical Competencies

DCS conducts trainings aimed at improving its employees' knowledge and competencies in the fields of customs and foreign trade legislation, operational processes, digital applications, and technical expertise. Supporting participation in professional courses and certificate programs related to their fields of duty within the framework of certain criteria, DCS also covers the course fees of its employees preparing for Customs Broker and Assistant Customs Broker exams.

Ethics and Compliance

DCS increases its employees' ethical awareness with trainings on business ethics, anti-corruption, and corporate compliance principles, and supports the development of a strong compliance culture throughout the institution.

Corporate Mandatory Trainings

In line with its legal obligations, corporate management systems, and operational needs, DCS strengthens its employees' knowledge level, legal compliance, and professional competencies through corporate compliance trainings within the scope of Occupational Health and Safety, Emergency and Fire, KVKK (PDPL) Awareness, Information Security, and ISO Integrated Management Systems.

Learning Breaks

DCS organizes webinars throughout the year with the participation of expert speakers from different disciplines within the scope of the **Learning Break** program, which it conducts to support the continuous learning and development of its employees. The program is maintained as one of the corporate learning practices that support the professional and personal development of employees.

Digital Development Platform

Through the DCS Development Platform, employees are provided with access to training content via web and mobile devices, independent of time and place; their professional, personal, and corporate development is supported by a digital learning experience. Training participation, completion status, and individual development processes can be monitored through the platform; the obtained data is used for the purpose of evaluating the effectiveness of training activities and managing development processes in a data-oriented manner.

2024-2025 Total Training Hours

Year	Total Training Hours	Average Training Hours per Employee
2024	6192 hours	25 hours
2025	7886 hours	32 hours



Occupational Health and Safety

DCS sees offering a healthy, safe, and supportive work environment to its employees as one of its fundamental responsibilities and carries out occupational health and safety practices with a preventive approach and a continuous improvement mindset.

Activities carried out in line with the **ISO 45001 Occupational Health and Safety Management System** are managed by taking into account the Occupational Health and Safety Law No. 6331, relevant legislative provisions, and international labor standards.

In line with the **Workplace Safety Policy** and **Human Rights Policy**, all workforce processes are managed in compliance with national legislation, International Labour Organization (ILO) standards, and best practices, and the protection of employees' fundamental rights is guaranteed.

Although we have office work environments where physical hazards are relatively low, developing an occupational health and safety culture, strengthening employee participation, and spreading safe work practices are among our priority goals.

Occupational health and safety activities are carried out under the coordination of the Class C Occupational Safety Specialist working within the company, with the contributions of the Workplace Physician and Occupational Safety Specialist provided by the OSGB (Joint Health and Safety Unit).

Occupational Health and Safety Committee and Employee Participation

The Occupational Health and Safety Committee carries out studies aimed at ensuring legal compliance, implementing taken measures, evaluating near-miss notifications, and planning necessary corrective actions.

The committee, which has been operating since 2013, meets regularly every three months and supports employee participation through 14 Employee Representatives serving within it.

Committee members evaluate agenda items related to their areas of responsibility in meetings; necessary actions are planned and followed up in line with the decisions taken. Employees contribute to improvement processes by communicating the hazards and risks they identify to management through employee representatives.

Risk Management and Preventive Approach

Occupational health and safety risks are managed systematically in line with the Occupational Health and Safety Procedure and the OHS Risk Assessment Instruction. Risk assessments, emergency plans, and evacuation plans are regularly reviewed and updated under the supervision of the workplace physician and occupational safety specialist. Corrective and preventive actions are planned for the identified risks, and the effectiveness of the applications is monitored, with necessary updates made in line with the continuous improvement approach.

Emergency Preparedness and Drills

Emergency Evacuation and Fire Drills, carried out within the scope of the Occupational Health and Safety Law No. 6331, were successfully conducted in 2025 with the participation of all relevant teams.

The drills aim to increase the level of preparedness for emergencies, test evacuation processes, and strengthen employee awareness.

Year	Average Processing Time (Seconds)
2024	250
2025	255

OHS Performance

There were no occupational accidents in 2024, and a total of **3** occupational accidents occurred in 2025.

Root cause analyses were performed after the occupational accidents that occurred, and necessary corrective and preventive actions were planned, with improvement efforts carried out in the relevant processes.

Occupational Health and Safety Trainings

In order to improve occupational health and safety awareness, annual mandatory OHS trainings are organized for employees, and newly hired employees participate in occupational health and safety trainings as part of the orientation program.

Indicator (Hours)	2024 (Hours)	2025 (Hours)
Total Training Duration	1311	368



Human Rights

DCS accepts respect for human rights as one of the fundamental elements of its corporate governance approach and sustainability approach. It considers the protection of human rights not only as a legal obligation but as an integral part of its responsible business approach that encompasses employees, customers, suppliers, and all stakeholders.

In this direction, DCS conducts its human rights practices in line with applicable national legislation as well as the United Nations Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, the International Covenant on Economic, Social and Cultural Rights, the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work, the United Nations Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, the United Nations Global Compact, and the Women's Empowerment Principles (WEPs). It integrates the principles and commitments defined in the Human Rights Policy and the Ethics and Compliance Policy Set into core business processes, from recruitment to work life, and from supplier relations to stakeholder interactions.

Management of Human Rights

Commitments regarding human rights are implemented in line with policies and corporate regulations approved by the Board of Directors. The coordination of the process is carried out by the Human Resources and Support Services Directorate and the Ethics and Compliance Function; practices are regularly monitored and reviewed.

DCS accepts creating a respectful, fair, and safe working environment for human rights as one of its fundamental responsibilities. Prevention of discrimination, support for equal opportunity, ensuring working conditions worthy of human dignity, respect for employees' freedom of association and collective bargaining rights, and the prevention of human trafficking, forced labor, and child labor constitute the fundamental principles of DCS's human rights approach.

Expectations regarding human rights are also observed in relationships with suppliers and business partners, in addition to DCS's own operations. Within the scope of the Third Party Relations Principles and Rules, commitments regarding ethics, human rights, and legal compliance are obtained from relevant third parties. Integrating human rights and sustainability principles more systematically into supplier management processes and disseminating the practice across the value chain are among DCS's priority development areas for 2026.

Notification and Application Mechanisms

DCS offers accessible application mechanisms for employees, suppliers, and other stakeholders to report concerns, violations, or suspicious situations regarding human rights safely, confidentially, and without risk of retaliation. Notifications are evaluated by the Ethics and Compliance Function in line with the principles of confidentiality and impartiality; when necessary, corrective and preventive actions are planned and managed with a continuous improvement approach.

Core Principles of Our Human Rights Approach

- ✓ Respecting human rights and ensuring working conditions consistent with human dignity
- ✓ Adopting a zero-tolerance approach to discrimination, harassment and retaliation
- ✓ Promoting equal opportunity, diversity and inclusion
- ✓ Preventing human trafficking, forced labour and child labour
- ✓ Respecting employees' rights to freedom of association and collective bargaining
- ✓ Providing a safe and healthy working environment
- ✓ Developing supplier and business partner relationships that respect human rights
- ✓ Strengthening a culture of respect for human rights through training, reporting mechanisms and continuous improvement

Detailed provisions regarding principles, responsibilities, and practices related to human rights are defined in the [Human Rights Policy](#), the [Ethics and Compliance Policy](#) set, and other relevant corporate policies and regulations.



Social Contribution

Our Social Contribution Approach

DCS considers social contribution as an integral part of its sustainability approach. It aims to contribute to sustainable development and create social value through its efforts in the fields of education, equal opportunity, women's empowerment, environmental protection, healthy living, and social solidarity.

Social contribution activities are carried out within the framework of transparency, accountability, and ethical principles in line with the **Donation and Aid Policy**. While determining the projects and organizations to be supported, social needs and sustainable development priorities are taken into account; priority is given to efforts that provide social benefits, especially in education, child development, women's empowerment, environmental protection, support for healthy living, and for disadvantaged groups.

Contribution to Education and Equal Opportunity

DCS believes that education is one of the fundamental elements of individual and social development; it contributes to social responsibility initiatives that support children's access to education and equal opportunity.

In this context, during 2025, collaborations were carried out with education-focused non-governmental organizations, primarily **the Educational Volunteers Foundation of Turkey (TEGV)**, **the Turkish Education Foundation (TEV)**, and **the Mother Child Education Foundation (AÇEV)**, and various projects were supported.

Throughout the year, contributions were made to support children's access to education, equal opportunity, and their development through donation and awareness activities carried out within the scope of International Book Giving Day, April 23 National Sovereignty and Children's Day, Mother's Day, and November 20 World Children's Rights Day.

In addition, corporate support was provided to the “Don't Throw It, Donate It!” campaign carried out within the scope of the European Week for Waste Reduction; electronic waste generated within DCS and electronic waste voluntarily submitted by employees was recycled in cooperation with TÜBİSAD and TEGV, contributing to creating social benefit for children's education in addition to environmental benefit.



Women's Empowerment

DCS contributes to initiatives that support the empowerment of women in economic and social life. In this context, on **March 8, International Women's Day**, collaborations were made with initiatives that support women's labor and local production; a responsible procurement approach was encouraged through sustainable gift choices.

Animal Welfare Support Project

DCS approaches its social benefit approach with an understanding that considers the right to life of all living beings, not just humans. In this context, the first corporate social responsibility project for animal welfare was implemented as of January 1, 2025.

Within the scope of the project carried out in Istanbul Avcılar, which was determined as the pilot region, the care and treatment processes of stray animals in need of treatment are supported in cooperation with veterinary clinics and local stakeholders. Throughout 2025, **103,041 TL** of resources were allocated, contributing to the treatment process of **16 sick** or injured stray cats. While the majority of the cats whose treatments were completed returned to their living areas in a healthy manner, some found their safe and permanent homes.

DCS aims to support its employees' ideas that create social benefit, encourage practices that contribute to animal welfare, and develop social responsibility initiatives based on respect for the right to life of all living beings with a sustainable approach.

Healthy Living and Social Solidarity

DCS contributes to social responsibility initiatives that promote healthy living and create social benefit.

In 2025, support was provided to the **“Run for First Steps!”** project of the Cerebral Palsy Turkey within the scope of the Istanbul Marathon. **29 volunteers** who participated in the charity run collected donations through individual donation campaigns they created, contributing to the education and rehabilitation processes of children with cerebral palsy.

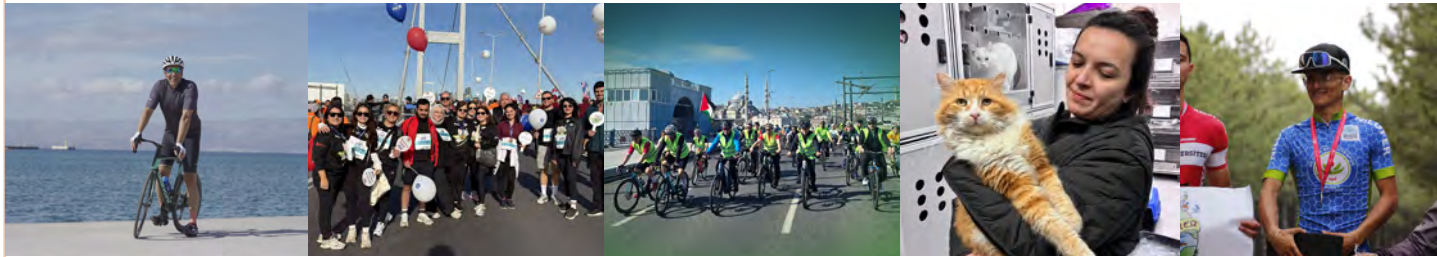
On the anniversary of the February 6 earthquakes, a donation was made to the **Hatay Disability Service Center** of Cerebral Palsy Turkey in order to maintain solidarity with individuals affected by the disasters; contributions were made to the continuity of education, rehabilitation, and support services offered to individuals with cerebral palsy.

134 employees participated in the campaign carried out in cooperation with UNICEF within the scope of the Wellbees Global Step Challenge; 2,571 meals of support were provided by converting the steps taken by employees and the points they earned through the application into donations.



Dr. Kenan Güler, Chair of the Board, participated in the **12th Traditional Green Crescent Bicycle Tour**, organized to promote healthy living and sustainable transportation. The event supported awareness-raising on healthy living, environmentally friendly transportation, and a sustainable future..

DCS supported the training and competition processes of national cyclist Ömer Bilgin during the 2025 season within the scope of its approach to supporting the development of young people through sports. By contributing to the development journey of the athlete, who achieved first place in two different inter-university races throughout the season, it aims to support the achievements of young people in the field of sports.



Social Value with Employee Participation

DCS continues its practices that strengthen the culture of social contribution with employee participation. In this context, sapling donations to the **TEMA Foundation** on behalf of couples due to employees' marriages, donations to the **Educational Volunteers Foundation of Turkey (TEGV)** on behalf of newborn babies, and sapling donations to the TEMA Foundation on behalf of employees' deceased relatives continue to be made.

With these practices, while accompanying the special moments in employees' lives, contributions are also made to supporting education and protecting natural assets.

2025 Social Impact Indicators	2025
Participants in the Wellbees Global Step Challenge	134 employees
Meals provided in collaboration with UNICEF	2,571 meals
Volunteers participating in the Istanbul Marathon	29 employees
Electronic waste collected	71 kg
Stray cats provided with treatment support	16
Stray cats adopted	3
Total social contribution amount	TRY 713,698.50

*Total social contribution amount; refers to the total of donations and social support realized in 2025 and the contribution provided within the scope of the Animal Welfare Support Project.



RESPONSIBLE BUSINESS

- Technology, Digitalization, and Artificial Intelligence
- Information Security and Data Protection
- Responsible Supply Chain



Technology, Digitalization and Artificial Intelligence

In 2025, based on the balance of payments, world trade in goods and commercial services increased by 7% to reach 34.65 trillion US dollars, following the 4% growth recorded in the previous year. During this period, trade in goods grew by 6%, and trade in commercial services grew by 8%. The fact that the share of services in global trade reached 27.6%, recording its highest level since 2005, reveals the increasingly strengthening role of trade in services in the global economy.

This transformation in global trade makes speed, accuracy, regulatory compliance, data-driven management, and digitalization a strategic necessity in customs and foreign trade processes. In this direction, DCS considers digitalization not just as a technology investment that increases operational efficiency, but as a strategic transformation area that creates sustainable value for its customers, employees, and business partners.

At the foundation of this approach lies the R&D and innovation power of the group company and technology provider ATEZ Yazılım Teknolojileri A.Ş. ATEZ, which holds the status of an R&D Center approved by the Ministry of Industry and Technology and is supported under the E-Turquality (Stars of Informatics) Program, develops high-tech solutions for customs, foreign trade, and supply chain processes.

The Autonomous Global Single Window (AGSW) technology ecosystem developed by ATEZ supports the digital transformation of customs operations, foreign trade compliance, tariff classification, regulatory control, and cross-border processes with AI-supported customs and foreign trade compliance technologies. The solutions developed within AGSW offer an integrated digital infrastructure that supports speed, accuracy, regulatory compliance, and operational efficiency in international trade.

DCS bases its use of artificial intelligence technologies on the principles of data privacy, information security, ethical principles, legal compliance, and responsible use, and manages this approach within the framework of its [Artificial Intelligence Usage Policy](#).

While artificial intelligence applications are developed in line with a risk management and continuous improvement mindset, the outputs produced in AI-supported document processing and decision support processes are subjected to human oversight and verification checks by competent employees before final processing. Thus, it is aimed to offer reliable and sustainable digital solutions by supporting the principles of accuracy, reliability, and accountability.

Within our group company ATEZ Yazılım Teknolojileri A.Ş., it is aimed to complete the [ISO/IEC 42001 Artificial Intelligence Management System](#) certification by the end of 2026 in order to strengthen AI governance practices with international standards.

Source: WTO, World Trade Outlook and Statistics 2025.

Customs and Foreign Trade Regulatory Compliance Solutions



ATEZ
Tariff



ATEZ
Logicust



ATEZ
Customs Shield



ATEZ
Customs X-Ray

[Tariff](#), [Logicust](#), [Customs Shield](#), and [Customs X-Ray](#) solutions support the strengthening of regulatory compliance, operational accuracy, and risk management in customs and foreign trade processes.

[Tariff](#) offers [continuously updated customs tariffs and regulatory data on a single platform](#), supporting accurate HS Code classification.

[Logicust](#) supports corporate data management by enabling the centralized management of customs, tax, and regulatory requirements on a product basis.

[Customs Shield](#) contributes to the detection of potential errors before official declaration with machine learning-supported pre-declaration checks.

[Customs X-Ray](#) supports the identification of risks and continuous improvement processes with post-declaration analyses supported by artificial intelligence and machine learning.

Contribution to Sustainability

- Supports the strengthening of compliance with customs and foreign trade regulations.
- Contributes to the reduction of incorrect declarations, penal risks, and the need for rework.
- Increases operational accuracy with digital and standardized decision mechanisms.
- Supports rapid adaptation to changing regulations through real-time regulatory management.
- Strengthens corporate governance and traceability with a risk-focused control approach.



Customs and Transit Declaration Creation Solutions



Transcode, Declarant, DeclarantAI, and TransitAI solutions support the digitalization, automation, and improvement of data accuracy in customs and transit declaration processes.

Declarant enables the preparation of customs declarations and their inclusion in the declaration process with ERP integrations and AI-supported document processing technologies.

DeclarantAI automatically extracts the necessary data for declarations from PDFs, email content, and electronic documents.

Transcode offers an integration and AI-supported document processing infrastructure that supports the automatic preparation of transit declarations.

TransitAI on the other hand, analyzes customs declaration documents to enable the automatic creation of the necessary data in the transit declaration.

Contribution to Sustainability

- Supports the widespread adoption of paperless declaration processes.
- Increases operational efficiency by reducing manual data entry.
- Contributes to the shortening of transaction times.
- Reduces the need for rework by increasing data accuracy.
- Supports the reduction of resource consumption through digital document management.

Green Deal Solutions



Greenpulse is a sustainability platform that supports the digital management of obligations under the European Green Deal and the Carbon Border Adjustment Mechanism (CBAM).

The solution supports the management of CBAM report preparation, tracking of obligations, management of environmental data, and sustainability reporting processes through a single platform, integrated with the calculation of carbon emissions. At the same time, it contributes to the adaptation of businesses to a low-carbon economy by providing visibility into carbon certificate processes.

Contribution to Sustainability

- Supports compliance with European Green Deal and CBAM obligations.
- Increases the measurement and traceability of carbon emissions.
- Ensures the management of environmental data in a digital environment.
- Facilitates sustainability and CBAM reporting processes.
- Offers decision support to businesses in the transition process to a low-carbon economy.
- Supports the monitoring and continuous improvement of environmental performance.



Business Intelligence and Analytics Solutions



Customs Loupe, supports the holistic analysis of customs and foreign trade data with interactive data visualization, KPI management, performance tracking, trend analysis, and advanced reporting capabilities.

Contribution to Sustainability

- Supports data-driven decision-making processes.
- Ensures continuous monitoring of operational performance.
- Contributes to the development of a culture of continuous improvement.
- Strengthens corporate reporting and management processes.
- Supports more efficient use of resources through digital analysis infrastructure.

DCS-Online

Thanks to its modern and user-friendly interface, real-time transaction tracking, multi-company management, advanced reporting infrastructure, and access to data from the last five years, **DCS-Online** supports managers and operational teams in accessing information quickly, making data-driven decisions, and improving operational efficiency. With Turkish and English language options, the platform offers an accessible digital service experience that adapts to different user needs.

In 2026, it is planned to launch the DCS-Online platform's mobile application, **DCS-Mobile**, and **PRISMA**, an AI-supported analysis and reporting assistant that integrates with DCS-Online. With these solutions, it is aimed to further strengthen the digital customer experience by offering customers mobile access, natural language data querying, and advanced analysis and reporting capabilities.

Contribution to Sustainability

- Contributes to the reduction of physical document usage by supporting paperless business processes.
- Supports the reduction of resource consumption and associated emissions by decreasing the need for printed documents, cargo, and couriers through digital document sharing.
- Contributes to faster, more efficient, and traceable operations by providing real-time access to information.
- Supports operational efficiency, customer experience, and sustainable business practices through a digital transformation approach.

DCS-Online User Manual





Contribution of Digital Transformation to Sustainable Value

Transformation Area	DCS Approach	Value Created
Efficiency and Security in Business Processes	Digital business processes and data-driven management	Fast, secure and traceable operations
Access to Digital Services	DCS-Online and digital customer platforms	Accessible, transparent and uninterrupted service
Digitalization of Customer Services	Real-time monitoring and digital document management	Enhanced customer experience
Artificial Intelligence and Data Technologies	AGSW technology ecosystem	More accurate analysis and more effective decision-making
Environmental Efficiency	Paperless processes and digital document management	Resource efficiency and reduced environmental impact

Information Security and Data Protection

DCS considers the continuity of its information technology infrastructure, the security of information systems, cybersecurity, and data privacy as priority management issues that directly affect business continuity, operational resilience, and stakeholder trust.

To support the secure execution of digitizing customs and foreign trade processes, technical and organizational security controls are applied to information systems, and protective mechanisms against evolving cyber threats are regularly strengthened.

To support the secure execution of digitizing customs and foreign trade processes, technical and organizational security controls are applied to information systems, and protective mechanisms against evolving cyber threats are regularly strengthened. Security incidents related to information systems are monitored through continuous monitoring mechanisms; the effectiveness of security controls is regularly verified through penetration tests conducted every six months, and incident response and business continuity plans are tested and updated.

Information security activities are carried out within the framework of the [ISO/IEC 27001 Information Security Management System](#) and the [Information Security and Data Protection Policy](#). In this context, the protection of the confidentiality, integrity, and availability of information assets is essential; risks to the information technology infrastructure are regularly assessed, and access management, data protection, system continuity, and security controls are managed with a risk-based approach.

Processes regarding the protection of personal data are carried out in accordance with the legislation in force and the obligations under the [Personal Data Protection Law \(KVKK\)](#) No. 6698. Data transfers within the scope of international operations and cross-border collaborations are carried out by observing the legislation in force, standard contractual clauses, and the [requirements of the](#) European Union General Data Protection Regulation (GDPR).

Regular training and awareness activities are conducted for employees to strengthen the information security culture. These practices contribute to increasing cyber resilience, reducing the impact of security incidents, and supporting the reliability of digital services in a sustainable manner.



Our Information Security and Data Protection Approach

Focus Area	Our Approach
Management System	Information security processes are managed within the framework of the ISO/IEC 27001 Information Security Management System.
Corporate Policy	Information assets and personal data are protected in accordance with the Information Security and Data Protection Policy.
Cybersecurity	Technical and organizational security controls are implemented for information systems, and protective measures are developed against cyber threats.
Data Protection	The confidentiality, integrity and availability of information assets and personal data are safeguarded.
Risk Management	Information security risks are regularly assessed, monitored and managed through a continuous improvement approach.
Business Continuity	The reliability and continuity of critical information systems are supported.
Awareness	Employees' information security awareness is strengthened through training and awareness-raising activities.

2025 Information Security and Data Protection Performance

Throughout 2025, there were no confirmed data privacy breaches affecting the confidentiality of customer and stakeholder data, no data leak incidents, and no complaints regarding data privacy communicated by regulatory bodies.

This result reflects DCS's commitment to effectively managing its information security and data protection processes and protecting the reliability of its digital services, operational continuity, and stakeholder trust by continuously improving its information security controls.

Indicator	2025
BitSight Security Rating	Target: ≥ 700
Penetration Tests Conducted	2 (semi-annually)
Confirmed Data Privacy Breaches	0
Data Breaches Reported to the Personal Data Protection Board	0
Participants in Information Security Training	209
Phishing Simulations	2 campaigns (semi-annually)



Responsible Supply Chain

DCS adopts a holistic approach that considers economic, environmental, and social sustainability together in supply chain management. In line with the Fundamental Business Ethics Principles and Code of Conduct established with the commitment of the Board of Directors, the [Third-Party Relations Principles and Rules](#) and the [Sustainable Supply Chain Policy](#), our suppliers and all our business partners are expected to adopt an ethical, transparent, and responsible business approach.

The DCS Third-Party Relations Principles and Rules are based on all third parties with whom business is conducted carrying out their activities in accordance with ethical values, human rights, and environmental and social responsibility principles. The commitment of third parties to comply with these principles and rules and the signing of relevant documents is one of the fundamental conditions of business relationships.

Risks related to suppliers and solution partners are systematically evaluated in line with compliance with ethical principles, legal compliance, information security, contractual obligations, and sustainability criteria.

In this context;

- The Third-Party Relations Principles and Rules are made available to all suppliers via our website.
- Procedures for identifying, assessing, and mitigating third-party risks are implemented.
- Purchasing processes are carried out in accordance with the [New Supplier Identification Procedure](#), [Existing Supplier Evaluation Procedure](#), and [Subcontractor and Supplier Management Procedure](#).
- With all approved suppliers, the [Supplier Explicit Consent Declaration](#), [Supplier Disclosure Text](#), [Supplier Confidentiality Commitment](#), [Third-Party Relations Principles and Rules](#), [Confidentiality and Data Protection Agreement](#), and, where deemed necessary, the [Ethics and Compliance Checklist](#) are signed.
- Additional ethics and compliance assessments are conducted for suppliers evaluated as high-risk.

Through this structure, ethics, compliance, and sustainability risks originating from the supply chain are managed with a proactive approach; the development of trust-based, transparent, and long-term collaborations with third parties is supported.

In 2026, within the scope of improving existing supplier management practices, it is aimed to integrate ESG criteria into supplier evaluation processes, prioritize critical suppliers based on risk, and create indicators for regular monitoring of supplier performance.



[Third-Party Relations Principles and Rules](#)



[Sustainable Supply Chain Policy](#)



APPENDICES

- **Local and International Organizations / Corporate Memberships**
- **GRI Content Index**
- **UNGC Communication on Progress**
- **WEPs Progress Report**
- **Contact**



Organizations We Are Members Of

BCCT (British Chamber of Commerce in Turkey)
BUGÜMDER (Bursa Customs Brokers Association)
GİRYED (Association of Entrepreneurial and Innovative Business People)
HİB (Services Exporters' Association)
İGMD (Istanbul Customs Brokers Association)
İZMGMD (Izmir Customs Brokers Association)
Association of Global Compact Signatories
MERGÜMDER (Mersin Customs Brokers Association)
PERYÖN (People Management Association of Turkey)
SKD Turkey (Business Council for Sustainable Development Turkey)
TEİD (Ethics and Reputation Society)

GRI Content Index



Statement of Use	DCS Dijital Gümrük Hizmetleri A.Ş. has reported the information cited in this GRI content index for the period from 1 January 2025 to 31 December 2025 with reference to the GRI Standards.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	No applicable GRI Sector Standard is available.

GRI Standard	Disclosure	Location	Explanation of Omission
GENERAL DISCLOSURES			
GRI 2: General Disclosures 2021	2-1 Organizational details	DCS at a Glance Capital and Shareholding Structure	
	2-2 Entities included in the organization's sustainability reporting	About the Report	
	2-3 Reporting period, frequency and contact point	About the Report	
	2-4 Restatements of information	About the Report	
	2-5 External assurance		No independent limited assurance engagement was obtained for the 2025 report.
	2-6 Activities, value chain and other business relationships	Our Activities	
	2-7 Employees	People and Society	
	2-8 Workers who are not employees		The organization has no workers employed by contractors or comparable non-employee workers.
	2-9 Governance structure and composition	Corporate Governance Structure	
	2-10 Nomination and selection of the highest governance body	Corporate Governance Structure	
	2-11 Chair of the highest governance body	Corporate Governance Structure	
	2-12 Role of the highest governance body in overseeing the management of impacts	Corporate Governance Our Governance Approach	
	2-13 Delegation of responsibility for managing impacts	Corporate Risks Corporate Risk Management	
	2-14 Role of the highest governance body in sustainability reporting	Board of Directors	
	2-15 Conflicts of interest	Ethics and Compliance Program	
	2-16 Communication of critical concerns	Corporate Risk Management Early Detection of Risk Committee Sustainability Committee	
	2-17 Collective knowledge of the highest governance body	Corporate Governance Structure	

GRI Standard	Disclosure	Location	Explanation of Omission
GENERAL DISCLOSURES			
GRI 2: General Disclosures 2021	2-18 Evaluation of the performance of the highest governance body		The effectiveness of the Board of Directors is evaluated; however, no separate performance evaluation system is in place.
	2-19 Remuneration policies	People and SocietyEquality, Diversity and Inclusion	There are no fixed or variable remuneration arrangements, recruitment incentives, termination payments, clawback provisions, retirement benefits, or remuneration practices linked to sustainability performance for the Board of Directors and senior management.
	2-20 Process to determine remuneration		Confidentiality – Information on the processes used to determine remuneration has not been disclosed in this report.
	2-21 Annual total compensation ratio		Confidentiality – Ratios relating to senior management remuneration are not disclosed due to commercial confidentiality and personal data protection obligations.
	2-22 Statement on sustainable development strategy	Our Sustainability Strategy	
	2-23 Policy commitments	Policies, Commitments and Management Systems	
	2-24 Embedding policy commitments	Corporate GovernancePolicies, Commitments and Management Systems	
	2-25 Processes to remediate negative impacts	Corporate Governance Corporate Risk Management Ethics and Compliance Program	
	2-26 Mechanisms for seeking advice and raising concerns	Ethics and Compliance Program	
	2-27 Compliance with laws and regulations	Ethics and Compliance Program Corporate Risk Management	
	2-28 Membership associations	Appendices – Memberships in Local and International Organizations / Corporate Memberships	
	2-29 Approach to stakeholder engagement	Determination of Material Topics Stakeholder-Inclusive Risk Assessment	
	2-30 Collective bargaining agreements		No collective bargaining agreements are in place.
MATERIAL TOPICS			
GRI 3: Material Topics 2021	3-2 List of material topics	Determination of Material Topics	
	3-1 Process to determine material topics	Determination of Material Topics	
CLIMATE CHANGE			
GRI 3: Material Topics 2021	3-3 Management of material topics	Determination of Material Topics	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Environment – Energy Management	
	302-2 Energy consumption outside of the organization		Not included in the reporting scope due to the nature of the organization's activities.
	302-3 Energy intensity		Not calculated due to the nature of the organization's activities.
	302-4 Reduction of energy consumption	Energy Management	



GRI Standard	Disclosure	Location	Explanation of Omission
MATERIAL TOPICS			
CLIMATE CHANGE			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Carbon Management and Greenhouse Gas Emissions	
	305-2 Energy indirect (Scope 2) GHG emissions	Carbon Management and Greenhouse Gas Emissions	
	305-3 Other indirect (Scope 3) GHG emissions	Carbon Management and Greenhouse Gas Emissions	
	305-4 GHG emissions intensity	Carbon Management and Greenhouse Gas Emissions	The greenhouse gas emissions intensity ratio has not been reported. Only total greenhouse gas emissions have been disclosed.
	305-5 Reduction of GHG emissions	Carbon Management and Greenhouse Gas Emissions	Quantitative performance data on greenhouse gas emissions reductions have not been reported.
POLLUTION			
GRI 3: Material Topics 2021	3-3 Management of material topics		Not applicable.
GRI 305: Emissions 2016	305-6 Emissions of ozone-depleting substances (ODS)		The Company does not consume ozone-depleting substances (ODS).
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		Not applicable. The Company's activities do not generate NOx, SOx or other significant air pollutant emissions.
BIODIVERSITY AND ECOSYSTEMS			
GRI 3: Material Topics 2021	3-3 Management of material topics	Determination of Material Topics	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Water Management	Basic information on water management is presented in the report; however, a comprehensive assessment of interactions with shared water resources was not conducted during this reporting period.
	303-2 Management of water discharge-related impacts		Not applicable. The Company's activities do not generate process-related water discharges.
	303-3 Water withdrawal	Water Management	
	303-4 Water discharge		Not applicable. The Company's activities do not generate process-related water discharges.
	303-5 Water consumption	Water ManagementPerformance Indicators	The total water consumption (ML), the breakdown for areas with water stress, and the related calculation required under GRI 303-5 have not been reported.
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss		Due to the nature of the Company's activities, no separate policy or comprehensive biodiversity impact assessment was conducted during this reporting period.
	101-2 Policies to halt and reverse biodiversity loss		Due to the nature of the Company's activities, no separate policy or comprehensive biodiversity impact assessment was conducted during this reporting period.
	101-4 Identification of biodiversity impacts		Due to the nature of the Company's activities, no separate policy or comprehensive biodiversity impact assessment was conducted during this reporting period.
	101-5 Locations with biodiversity impacts		Not applicable. The Company's activities are not conducted in biodiversity-sensitive areas.
	101-6 Direct drivers of biodiversity loss		Not applicable. The Company's activities do not include direct activities that cause biodiversity loss.

GRI Standard	Disclosure	Location	Explanation of Omission
MATERIAL TOPICS			
CIRCULAR ECONOMY			
GRI 3: Material Topics 2021	3-3 Management of material topics	Determination of Material Topics	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Waste Management	The waste management approach is presented in the report; however, a comprehensive assessment of significant waste-related impacts was not conducted during this reporting period.
	306-2 Management of significant waste-related impacts	Waste Management	
	306-3 Waste generated	Waste Management Environmental Performance Indicators	
	306-4 Waste diverted from disposal	Waste Management Environmental Performance Indicators	
	306-5 Waste directed to disposal	Waste Management Environmental Performance Indicators	
WORKFORCE			
GRI 3: Material Topics 2021	3-3 Management of material topics	Determination of Material Topics	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	People and Society – Performance Indicators	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Employee Experience and Well-being	
	401-3 Parental leave	People and Society – Performance Indicators	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	People and Society Occupational Health and Safety	
	403-2 Hazard identification, risk assessment, and incident investigation	People and Society Occupational Health and Safety	
	403-3 Occupational health services	People and Society Occupational Health and Safety	
	403-4 Worker participation, consultation, and communication on occupational health and safety	People and Society Occupational Health and Safety	
	403-5 Worker training on occupational health and safety	People and Society Occupational Health and Safety	
	403-6 Promotion of worker health	People and Society Occupational Health and Safety	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	People and Society Occupational Health and Safety	
	403-8 Workers covered by an occupational health and safety management system	People and Society Occupational Health and Safety	
	403-9 Work-related injuries	People and Society Occupational Health and Safety, Performance Indicators	
	403-10 Work-related ill health	People and Society Occupational Health and Safety, Performance Indicators	



GRI Standard	Disclosure	Location	Explanation of Omission
MATERIAL TOPICS			
WORKFORCE			
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Training and Development	
	404-2 Programs for upgrading employee skills and transition assistance programs	Training and Development	
	404-3 Percentage of employees receiving regular performance and career development reviews	Training and Development Performance Indicators	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Equality, Diversity and Inclusion	
	405-2 Ratio of basic salary and remuneration of women to men		The relevant analysis was not conducted during the reporting period.
WORKERS IN THE SUPPLY CHAIN			
GRI 3: Material Topics 2021	3-3 Management of material topics		
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers		Data on the proportion of spending on local suppliers were not included in the reporting scope for this reporting period.
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk		No systematic assessment or audit of suppliers regarding risks to freedom of association and collective bargaining was conducted during this reporting period.
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor		No systematic assessment or audit of suppliers regarding child labor risks was conducted during this reporting period.
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor		No systematic assessment or audit of suppliers regarding risks of forced or compulsory labor was conducted during this reporting period.
AFFECTED COMMUNITIES			
GRI 3: Material Topics 2021	3-3 Management of material topics		Not applicable.
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples		Not applicable. The Company's activities do not include operations that could affect the rights of indigenous peoples.

GRI Standard	Disclosure	Location	Explanation of Omission
MATERIAL TOPICS			
BUSINESS CONDUCT			
GRI 3: Material Topics 2021	3-3 Management of material topics	Ethics and Compliance Program Anti-Bribery and Anti-Corruption	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Ethics and Compliance Program Anti-Bribery and Anti-Corruption	
	205-2 Communication and training about anti-corruption policies and procedures	Ethics and Compliance Program Anti-Bribery and Anti-Corruption	
	205-3 Confirmed incidents of corruption and actions taken	Ethics and Compliance Program Anti-Bribery and Anti-Corruption	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Ethics and Compliance Program Ethics Reporting and Case Management	
INNOVATION AND TECHNOLOGY			
GRI 3: Material Topics 2021	3-3 Management of material topics	Determination of Material Topics	
SUSTAINABLE GROWTH			
GRI 3: Material Topics 2021	3-3 Management of material topics	Responsible Business PracticesTechnology, Digitalization and Artificial Intelligence	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Responsible Business PracticesTechnology, Digitalization and Artificial Intelligence	
	201-2 Financial implications and other risks and opportunities due to climate change		Climate-related risks and opportunities are assessed within the scope of corporate risk management; however, a quantitative analysis of their financial impacts has not been disclosed for this reporting period.
GRI 202: Market Presence 2016	202-2 Proportion of senior management hired from the local community	Senior Management	
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported		Not applicable. The Company's activities do not include infrastructure investments for communities or related supported services.
	203-2 Significant indirect economic impacts	Technology, Digitalization and Artificial Intelligence	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Technology, Digitalization and Artificial Intelligence	



UNGC Communication on Progress

UN Global Compact Principles	Progress Statement	Relevant Section of the Report
HUMAN RIGHTS		
Principle 1	Businesses should support and respect the protection of internationally proclaimed human rights.	Human Rights
Principle 2	Businesses should make sure that they are not complicit in human rights abuses.	Human Rights
LABOUR		
Principle 3	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.	Human Rights
Principle 4	Businesses should uphold the elimination of all forms of forced and compulsory labour.	Human Rights
Principle 5	Businesses should uphold the effective abolition of child labour.	Human Rights
Principle 6	Businesses should uphold the elimination of discrimination in respect of employment and occupation.	Human Rights
ENVIRONMENT		
Principle 7	Businesses should support a precautionary approach to environmental challenges.	Environmental Management
Principle 8	Businesses should undertake initiatives to promote greater environmental responsibility.	Environmental Management
Principle 9	Businesses should encourage the development and diffusion of environmentally friendly technologies.	Technology, Digitalization and Artificial Intelligence
ANTI-CORRUPTION		
Principle 10	Businesses should work against corruption in all its forms, including extortion and bribery.	Anti-Bribery and Anti-Corruption

WEPs Progress Report

WEPs Principle	Progress Statement	Relevant Section of the Report
Principle 1	Establish high-level corporate leadership for gender equality	Equality, Diversity and Inclusion
Principle 2	Treat all women and men fairly at work – respect and support human rights and non-discrimination	Equality, Diversity and Inclusion
Principle 3	Ensure the health, safety and well-being of all women and men workers	People and Society, Employee Well-being, Occupational Health and Safety
Principle 4	Promote education, training and professional development for women	People and Society, Equality, Diversity and Inclusion, Training and Development
Principle 5	Implement enterprise development, supply chain and marketing practices that empower women	Our efforts to further develop our practices in this area are ongoing.
Principle 6	Promote equality through community initiatives and advocacy	Our efforts to further develop our practices in this area are ongoing.
Principle 7	Measure and publicly report on progress to achieve gender equality	People and Society, Equality, Diversity and Inclusion, Social Performance Indicators

Contact Information

Trade Name: DCS Dijital Gümrük Hizmetleri A.Ş.

Trade Registry No: 719144

Company Headquarters Address: Huzur Mahallesi
Azerbaycan Caddesi D Blok No: 4D/3 Inner Door No:
317 34485 Sarıyer/Istanbul

Website: www.dcscustoms.com.tr

Phone: +90 212 657 41 41

Fax: +90 212 630 40 44

Legal Disclaimer

The 2025 Sustainability Report has been prepared by DCS Dijital Gümrük Hizmetleri A.Ş. for informational purposes. The information contained in the report has been compiled from reliable sources as of the relevant reporting period and reflects our corporate sustainability approach. The assessments presented in the report may be updated over time in response to changing circumstances.

Social Media Accounts



DCS



Deep Roots, Digital Future

www.dcscustoms.com.tr