2025 CARBON EMISSIONS REPORT

DCS HEAD OFFICE

DCS

Adapting to the Future

Index

Message from the Chair of the Board

“A sustainable future begins with accurately measuring and responsibly managing our environmental impacts.”

Dear Stakeholders,

A sustainable future begins with accurately measuring and responsibly managing our environmental impacts. With this understanding, we regard combating climate change not only as an environmental responsibility, but also as a strategic priority that shapes our corporate resilience, competitiveness, and responsibility toward future generations.

At DCS, we extend our technology-driven approach and data-driven management philosophy to the management of our environmental performance. We attach importance to measuring our environmental impacts in accordance with international standards, reporting them transparently, and using the resulting data as one of the key inputs in our continuous improvement processes.

In this context, the 2025 Carbon Emissions Report is one of our comprehensive initiatives aimed at calculating the greenhouse gas emissions arising from our operations. We regard the report not merely as a study presenting our current performance, but as a strategic tool that supports our future emission reduction targets, guides our decision-making processes, and leads us on our sustainability journey.

We believe that sustainability is not only about fulfilling today’s responsibilities, but also about creating value by anticipating future needs today. With this understanding, we will continue to improve our environmental performance, steadfastly advance our low-carbon transformation, and create long-term value for our stakeholders.

Sincerely,
Dr. Kenan Güler
Chairperson
DCS Dijital Gümrük Hizmetleri A.Ş.

About DCS

Established in Istanbul in 1999, DCS Dijital Gümrük Hizmetleri A.Ş. operates in the fields of customs brokerage and foreign trade consultancy in accordance with Customs Law No. 4458 and the relevant legislation. Acting on behalf of natural and legal persons under indirect representation authority, DCS carries out customs procedures and provides its clients with integrated solutions for their foreign trade processes.

Operating through its Istanbul headquarters and service network across Türkiye, DCS provides customs brokerage and foreign trade consultancy services to clients operating at both national and international levels.

Embracing digital transformation as an integral part of its business model, DCS enhances speed, accuracy, traceability, and efficiency in its operations through digital solutions developed by its group company and technology solutions partner, ATEZ Yazılım Teknolojileri A.Ş.

In line with its sustainability approach, DCS regards measuring, monitoring, and managing its environmental impacts as part of its corporate responsibility and aims to continuously improve its environmental performance by calculating its greenhouse gas emissions in accordance with international standards.

Prepared within this framework, the **2025 Carbon Emissions Report** presents DCS's efforts to calculate the greenhouse gas emissions arising from its activities in accordance with internationally recognized methodologies and to report them transparently.

About the Report

This 2025 Carbon Emissions Report has been prepared to calculate, report, and transparently disclose to the public the greenhouse gas emissions arising from the activities of the Headquarters of DCS Dijital Gümrük Hizmetleri A.Ş., in accordance with the **ISO 14064-1:2018 Standard** and the **GHG Protocol (Greenhouse Gas Protocol Corporate Accounting and Reporting Standard)**.

The primary data used in the report were obtained from activity data provided by the relevant departments of the company, while the secondary data were sourced from IPCC guidelines, DEFRA emission factors, and other internationally recognized emission factor sources.

Throughout the reporting process, the principles of transparency, accuracy, consistency, and traceability were observed, and the methodology, data sources, and assumptions used were disclosed within the scope of the report. For data that could not be measured or were incomplete, estimation methods and reasonable assumptions recommended by international standards were applied, and the calculation results were presented in absolute values (tCO_2e).

The greenhouse gas inventory prepared serves as a strategic management tool that not only supports legal compliance and transparent reporting requirements, but also contributes to the systematic management of our company's greenhouse gas emissions, data-driven corporate decision-making processes, and the establishment of a reliable reference for initiatives to be undertaken in the fight against climate change.

Purpose

This report has been prepared to calculate the **Corporate Carbon Footprint (CCF)** of the Headquarters of DCS Dijital Gümrük Hizmetleri A.Ş. for 2025 and to transparently disclose the results to the public.

The primary objective of the report is to identify the greenhouse gas emissions resulting from DCS's operational activities under the categories of direct emissions **(Scope 1)**, indirect emissions **(Scope 2)**, and value chain emissions **(Scope 3)**, to make emission sources visible, and to provide a basis for the development of emission reduction strategies accordingly.

The carbon footprint inventory developed supports the effective management of our company's environmental performance by contributing to:

- Setting targets for reducing greenhouse gas emissions and monitoring emissions performance,
- Assessing climate change-related risks and opportunities,
- Strengthening our sustainability performance,
- Establishing a reliable reference data infrastructure for sustainability reporting frameworks such as GRI, TSRS, and CDP,
- Developing an emissions reduction roadmap in line with the 2050 Net Zero Emissions vision.

Scope

This study was conducted in accordance with the GHG Protocol and the ISO 14064-1:2018 standard.

The reporting period covers operational activities carried out between **01.01.2025** and **31.12.2025**.

The Corporate Carbon Footprint assessment was prepared in line with the operational control approach set out in the ISO 14064-1:2018 standard, and the assessment was conducted for the Headquarters of DCS Dijital Gümrük Hizmetleri A.Ş.

Location	**Address**
DCS Dijital Gümrük Hizmetleri A.Ş. Headquarters	Huzur Mahallesi, Azerbaycan Caddesi, Skyland D Blok No: 4D/3, Interior Door No: 317 34485 Sarıyer / Istanbul / Türkiye

Greenhouse gas emission sources falling within the scope of operational control were identified in accordance with the ISO 14064-1:2018 standard and included in the greenhouse gas inventory.

Under the ISO 14064-1:2018 standard, greenhouse gas emissions are defined under six categories. The categories relevant to DCS's activities are assessed in this report.

Category 1 – Direct greenhouse gas emissions and removals

This category covers direct greenhouse gas emissions from sources owned or operationally controlled by the organization.

It includes stationary combustion sources, such as boilers and generators; mobile combustion sources, such as company vehicles; process emissions; and fugitive emissions, such as refrigerant gas leaks.

This category corresponds to **Scope 1** emissions under the GHG Protocol.

Category 2 – Indirect greenhouse gas emissions from imported energy

This category covers greenhouse gas emissions arising from the generation of electricity, steam, heat, or cooling energy purchased by the organization or obtained from external suppliers.

Although these emissions do not occur at the organization's facilities, they are considered indirect emissions arising from the energy consumed in its operations.

This category corresponds to **Scope 2** emissions under the GHG Protocol.

Category 3 – Indirect greenhouse gas emissions from transportation

This category covers indirect greenhouse gas emissions arising from the transportation of people and goods associated with the organization's activities but not under its direct control.

Emissions arising from logistics activities, shipments, and other transportation processes carried out within the supply chain are assessed under this category.

This category falls within **Scope 3** emissions under the GHG Protocol.

Category 4 – Indirect greenhouse gas emissions from products used by the organization

This category covers greenhouse gas emissions arising from purchased goods and services, capital goods, fuel- and energy-related indirect activities, waste management, and leased assets.

It refers to indirect emissions arising from the products and services used by the organization to maintain its operations and is assessed within **Scope 3** emissions under the GHG Protocol.

Category 5 – Indirect greenhouse gas emissions from the organization's products and services

This category covers greenhouse gas emissions arising during the use, post-use, and end-of-life stages of the products and services provided by the organization.

Emissions arising from downstream leased assets, dealers, and franchise activities may also be assessed under this category.

This category falls within **Scope 3** emissions under the GHG Protocol.

Category 6 – Indirect greenhouse gas emissions from other sources

This category covers other indirect greenhouse gas emissions within the organization's value chain that are not assessed under the preceding categories.

Emissions arising from business travel, employee commuting, investments, and similar activities may be assessed under this category.

This category falls within **Scope 3** emissions under the GHG Protocol.

Assessment Approach

Within the scope of this greenhouse gas inventory study, the direct and indirect greenhouse gas emissions arising from the activities of the Headquarters of DCS Dijital Gümrük Hizmetleri A.Ş. were assessed in accordance with the ISO 14064-1:2018 standard. Emission sources relevant to the company's activities and for which data could be obtained were included in the inventory.

This approach enables the systematic assessment of greenhouse gas emissions arising from the organization's activities and contributes to identifying emission sources, determining reduction opportunities, and supporting initiatives to be undertaken in the fight against climate change.

The greenhouse gas inventory prepared forms the basis for monitoring DCS's sustainability performance, establishing emission reduction targets, and developing climate strategies in line with the 2050 Net Zero Emissions vision.

Reporting Principles

The TS EN ISO 14064-1:2018 standard was taken as the basis for calculating the corporate carbon footprint and preparing this report, and the following fundamental reporting principles were observed.

Relevance
The greenhouse gas inventory was prepared to include emission sources that accurately and fairly reflect the organization's environmental impacts. The report aims to provide information suitable for use both in internal management processes and in stakeholders' decision-making processes.

Completeness
Greenhouse gas emission sources that fall within the defined organizational and operational boundaries, are relevant to the company's activities, and for which data could be obtained were included in the inventory.

Consistency
Consistency was maintained in calculation methods, data collection approaches, and reporting principles to ensure the comparability of greenhouse gas emissions across reporting periods.

Transparency
The methodologies, assumptions, data sources, estimates, and limitations used in the calculation process were disclosed clearly and comprehensibly, and transparency was adopted as a fundamental principle throughout the reporting process.

Accuracy
The objective was to calculate greenhouse gas emissions as accurately as possible and to obtain reliable results by applying methods designed to prevent emissions from being overstated or understated.

2 Calculation Method

In this report, carbon footprint calculations were performed in accordance with the **GHG Protocol (Greenhouse Gas Protocol Corporate Accounting and Reporting Standard)** and the **ISO 14064-1:2018** standard.

Total greenhouse gas emissions were calculated in **tCO_2e (tonnes of carbon dioxide equivalent)** by multiplying activity data by **emission factors.**

Basic Formula

Emissions (tCO_2e) = Activity Data × Emission Factor × (1 / 1000)

- **Activity Data:** Measured or reported operational data such as electricity consumption (kWh), fuel consumption (litres, m^3), and distance travelled (km).
- **Emission Factor:** Conversion coefficients obtained from the IPCC (Intergovernmental Panel on Climate Change), DEFRA (UK Department for Environment, Food and Rural Affairs), and national/international guidelines.
- **tCO_2e Conversion:** Greenhouse gases such as CO_2, CH_4, and N_2O were converted into carbon dioxide equivalents using global warming potential (GWP) values and the multipliers provided in the IPCC AR6 Report.

Calculation by Category

Category 1

This category covers direct greenhouse gas emissions arising from stationary and mobile combustion sources, process sources, and fugitive emissions owned by or under the operational control of the organization.

Calculations were based on fuel consumption quantities, using the EPA's Emission Factors for Greenhouse Gas Inventories and the EPA (2024) Inventory of U.S. Greenhouse Gas Emissions databases.
This category falls under **Scope 1.**

Category 2

This category covers indirect greenhouse gas emissions arising from electricity purchased by the organization or supplied through third-party providers.

Calculations were based on electricity consumption data (kWh) for the reporting period, using the Climate Transparency Report 2022 and IEA (2022 Data) as data sources.

In addition, IEA (2022 Data) and IEA (2024 Data) were referenced for the market-based approach.
This category falls under **Scope 2.**

Category 3

This category covers indirect greenhouse gas emissions associated with the organization's activities but not under its direct control.

Within this scope, business travel by air and road, employee commuting, cargo and freight transportation, and visitor/customer transportation were assessed.

Calculations were based on the relevant activity data. The emission factors were determined using BEIS 2024 (Greenhouse Gas Reporting: Conversion Factors 2024), EPA 2022 (Supply Chain Greenhouse Gas Emission Factors v1.3), MfE 2023 (Measuring Emissions Guide), and DEFRA (2022).

This category falls under **Scope 3**.

Category 4

This category covers other indirect greenhouse gas emissions arising from the products, services, and infrastructure used in the organization's activities, including upstream and operational emissions. Examples assessed under this category include:

- Electricity transmission and distribution losses,
- Water supply and wastewater treatment,
- Materials used and waste management,
- Upstream leased assets,
- Cleaning, maintenance, consultancy, cargo, and similar support services.

Calculations were carried out using **expenditure amounts** and **activity data**, with **BEIS 2024**, **EPA 2022**, and **DEFRA (2022)** used as sources.

This category falls under **Scope 3.**

Categories Assessed as Outside the Scope

Category 5

This category covers greenhouse gas emissions arising during the useful life and end-of-life disposal processes of products manufactured or sold by the organization.

DCS Dijital Gümrük Hizmetleri A.Ş. operates in the service sector and does not manufacture or sell physical products. Therefore, it has no activities that generate greenhouse gas emissions related to product use or end-of-life disposal.

Accordingly, Category 5 was assessed as Not Applicable due to the nature of DCS's operations and was not included in the greenhouse gas inventory.

Category 6

This category covers other indirect greenhouse gas emissions associated with the organization's activities that are not assessed under the preceding categories.

Examples under this category include:

- Franchise activities,
- Investments, including financial portfolio emissions,
- Downstream leased assets,
- Other specific indirect emission sources.

Within the scope of its business model, DCS Dijital Gümrük Hizmetleri A.Ş. does not have franchise operations, a financial investment portfolio, or downstream leased assets. Therefore, Category 6 was assessed as Not Applicable to DCS's activities and was not included in the greenhouse gas inventory.

3 Data Sources and Emission Factors Used in the Calculations

Data Sources Used in the Calculations

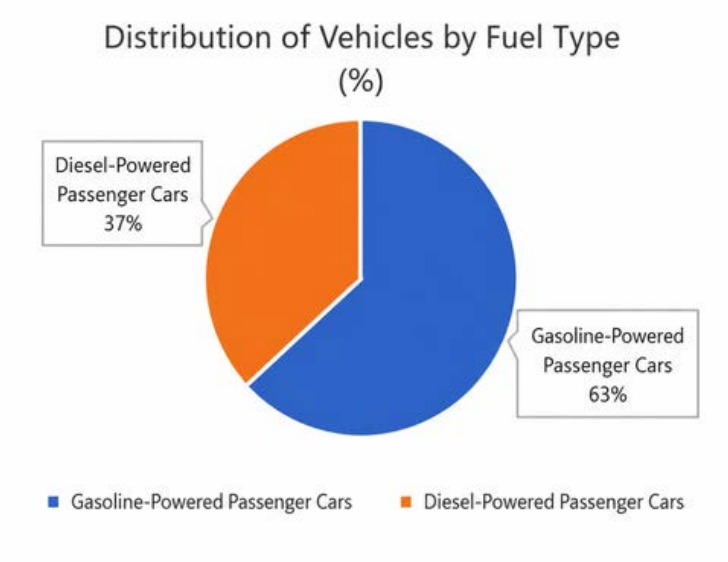
Category	Emission Source / Activity	Details	Data Source
Category 1 (Scope 1)	Company Vehicles / Mobile Combustion	Diesel and gasoline consumption	BEIS 2024 (GHG Conversion Factors)
Category 2 (Scope 2)	Electricity Consumption (Location-Based)	Electricity purchased from the grid	Climate Transparency Report 2022
Category 2 (Scope 2)	Electricity Consumption (Market-Based)	Calculation based on the supplier-specific emission factor	IEA (2022 Data), Emission Factors 2024
Category 3 (Scope 3)	Business Travel	Air and road travel (passenger-km)	BEIS 2024, US EPA 2023 (including Radiative Forcing)
Category 3 (Scope 3)	Employee Commuting	Shuttle and private vehicle commuting	EPA 2022 (Supply Chain GHG Factors v1.3)
Category 3 (Scope 3)	Upstream Transportation	Transportation and logistics activities carried out by suppliers	BEIS 2024, DEFRA 2022
Category 3 (Scope 3)	Hotel Stays	Room-night-based accommodation	US EPA 2022, BEIS 2024
Category 4 (Scope 3)	Purchased Goods and Services	Office supplies, consultancy, and service procurement	BEIS 2024, EPA 2022 (Supply Chain Factors)
Category 4 (Scope 3)	Capital Goods	Hardware, infrastructure, and technology investments	BEIS 2024, EXIOBASE 2019–2021
Category 4 (Scope 3)	Waste Generated in Operations	Recycling and disposal processes	BEIS 2024, MfE 2023 (Measuring Emissions Guide)

*The data sources used in emission calculations were selected from the relevant international databases and conversion factors according to the emission category.

Category 1

Category 1 emissions refer to direct greenhouse gas emissions arising from sources owned or directly controlled by DCS. Within this scope, emissions from fuel-powered vehicles, generators, heating systems, and similar energy-consuming sources were assessed.

The calculations were based on the quantities of gasoline, diesel, and other fossil fuels consumed during DCS's operations. Total greenhouse gas emissions were calculated in tCO_2e (tonnes of carbon dioxide equivalent) using the relevant emission factors.



Source Type	Total (tCO_2e)
Gasoline-Powered Passenger Cars	181,717
Diesel Powered Passenger Cars	106,086
Toplam	**287,802**

During this reporting period, the total Category 1 emissions arising from DCS's passenger vehicle fleet were calculated as **287,802 tCO_2e.**

This amount constitutes a significant portion of the carbon footprint arising from DCS's direct operations and was primarily generated by the use of gasoline-powered passenger cars (181,717 tCO_2e) and diesel-powered passenger cars (106,086 tCO_2e).

Category 2

Category 2 emissions refer to indirect greenhouse gas emissions arising from purchased energy—such as electricity, heating, or cooling—that is consumed as a result of DCS's activities but is not under DCS's direct control. Within this scope, emission calculations were carried out based on the electricity consumed in DCS's operations.

These calculations were based on the total amount of electricity consumed by DCS during the relevant reporting period. Greenhouse gas emissions associated with electricity consumption were calculated using national emission factors for Türkiye's grid electricity mix. The emission factor used in the calculations was obtained from the Climatiq database and is based on the Climate Transparency Report 2022 and the International Energy Agency (IEA) 2022 emissions intensity data.

Consumption Area	Emissions (tCO_2e)
Electricity	18,328
Heating	11,255
Cooling	10,674
Total	**40,257**

During the reporting period, total Category 2 greenhouse gas emissions arising from DCS's purchased electricity consumption were calculated as **40,257 tCO_2e.** This amount was determined based on a total electricity consumption of 98,006.77 kWh, including general electricity use and electricity consumption associated with heating and cooling.

Category 3

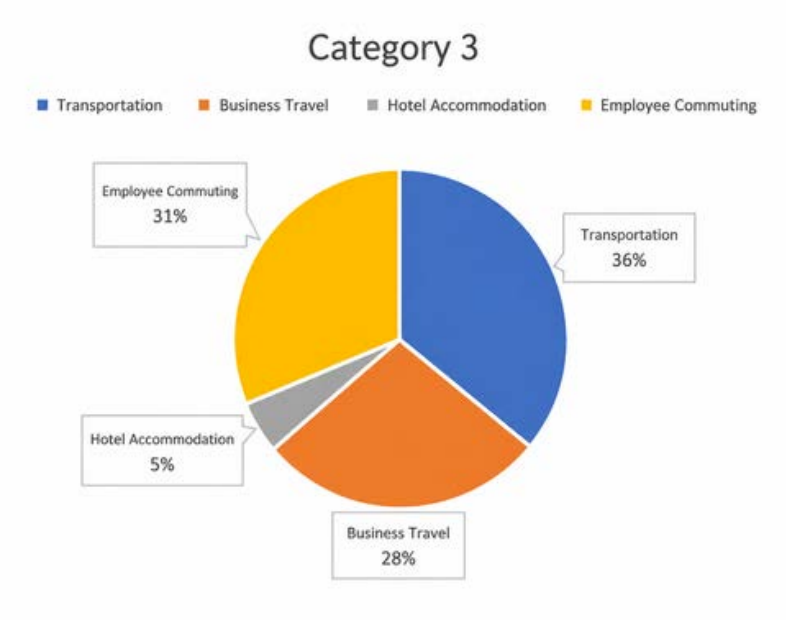
Category 3 emissions refer to greenhouse gas emissions arising from transportation and mobility activities that are not under DCS's direct control but are indirectly associated with its operations.

Within this scope, the following transportation-related indirect emissions were taken into account:

- Business travel by air, road, and rail,
- Transportation from suppliers or to customers, including cargo and logistics activities,
- Employee commuting,
- Other transportation-related activities.

The calculations were based on the amount of freight transported in tonne-kilometres and the distances travelled in passenger-kilometres. The activity data were converted into tCO_2e using internationally recognized emission factors.

Emission factors from the BEIS (2024), DEFRA (2022), EPA (2022), and MfE (2023) databases were used in the calculations.



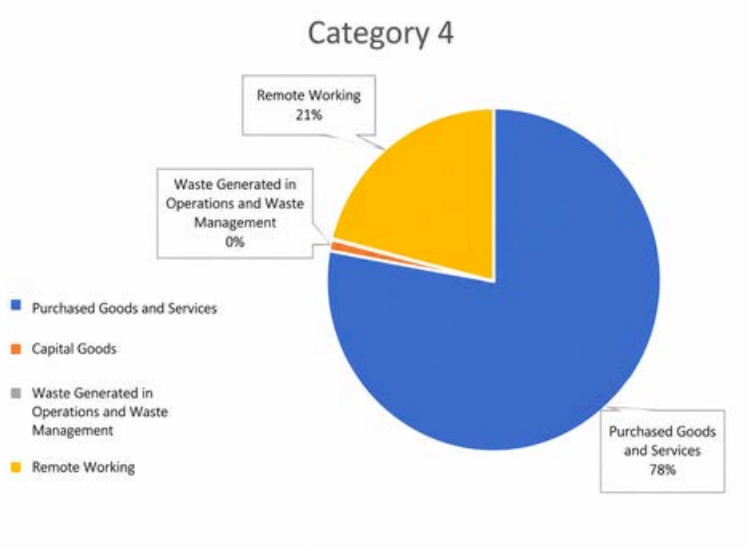
Category 3	Total (tCO_2e)
Transportation	154,333
Business Travel	119,766
Hotel Accommodation	21,032
Employee Commuting	134,894
Total Category 3	**430,026**

*Category 3 constitutes the indirect emissions group with the largest share of DCS's carbon footprint. Therefore, efforts to reduce emissions arising from transportation, business travel, and employee commuting are among the priority focus areas of the carbon reduction strategy.

Category 4

Category 4 emissions refer to indirect greenhouse gas emissions that are not under DCS's direct control but are associated with the products, services, and processes used to sustain its operations.

Within this scope, emissions arising from the supply chain, outsourced services, and operational infrastructure supporting DCS's activities were assessed.



This category includes:

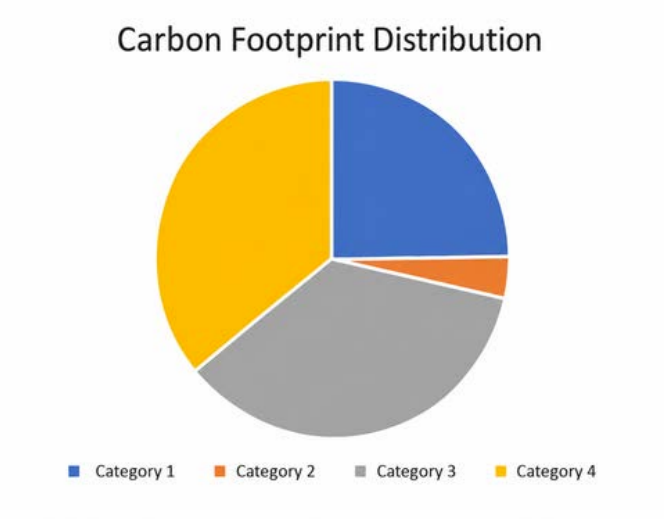
- Production and supply processes of purchased goods and services,
- Use of office supplies, hardware, and equipment,
- Waste management and disposal services,
- Outsourced operational services such as maintenance, cleaning, security, and consultancy,
- Indirect emissions arising from the use of leased office spaces.

The calculations were based on expenditure amounts related to the goods and services procured, using the spend-based method, or on quantity-based activity data such as kilograms, units, and cubic metres. The activity data obtained were converted into tCO_2e using internationally recognized emission factors.

Category 4 emissions contribute to a comprehensive assessment of DCS's operational sustainability performance and the environmental impacts arising from its supply chain. This category is an important indicator for improving resource efficiency, sustainable procurement practices, and purchasing processes within the scope of the carbon management strategy.

During the reporting period, total greenhouse gas emissions calculated under Category 4 were determined as **451,694 tCO_2e.** These emissions primarily arose from purchased goods and services, capital goods, and waste generated in operations. The results demonstrate the significant share of supply chain emissions in the company's total carbon footprint and indicate that this area should be one of the priority focus areas in emission reduction efforts.

Total Greenhouse Gas Emissions and Assessment



Total greenhouse gas emissions consist of:

- **24%** Category 1 (Scope 1) emissions,
- **3%** Category 2 (Scope 2) emissions,
- **36%** Category 3 (Scope 3) emissions,
- **37%** Category 4 (Scope 3) emissions.

According to the 2025 calculation results, the total greenhouse gas emissions of DCS Headquarters were calculated as **1,209.779 tCO_2e.** Of the total emissions, 73% arose from indirect emissions under Categories 3 and 4. These results indicate that DCS's greenhouse gas emissions largely originate from value chain and transportation activities, demonstrating that these areas should be prioritized in emission reduction efforts.

Category	Scope	Description	Total (tCO_2e)
Category 1	Scope 1	Direct fuel consumption	287,802
Category 2	Scope 2	Purchased electricity consumption	40,257
Category 3	Scope 3	Transportation and travel activities	430,026
Category 4	Scope 3	Purchased goods and services, capital goods, and waste generated in operations	451,694
Total			**1.209,779**

Adapting to the Future

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