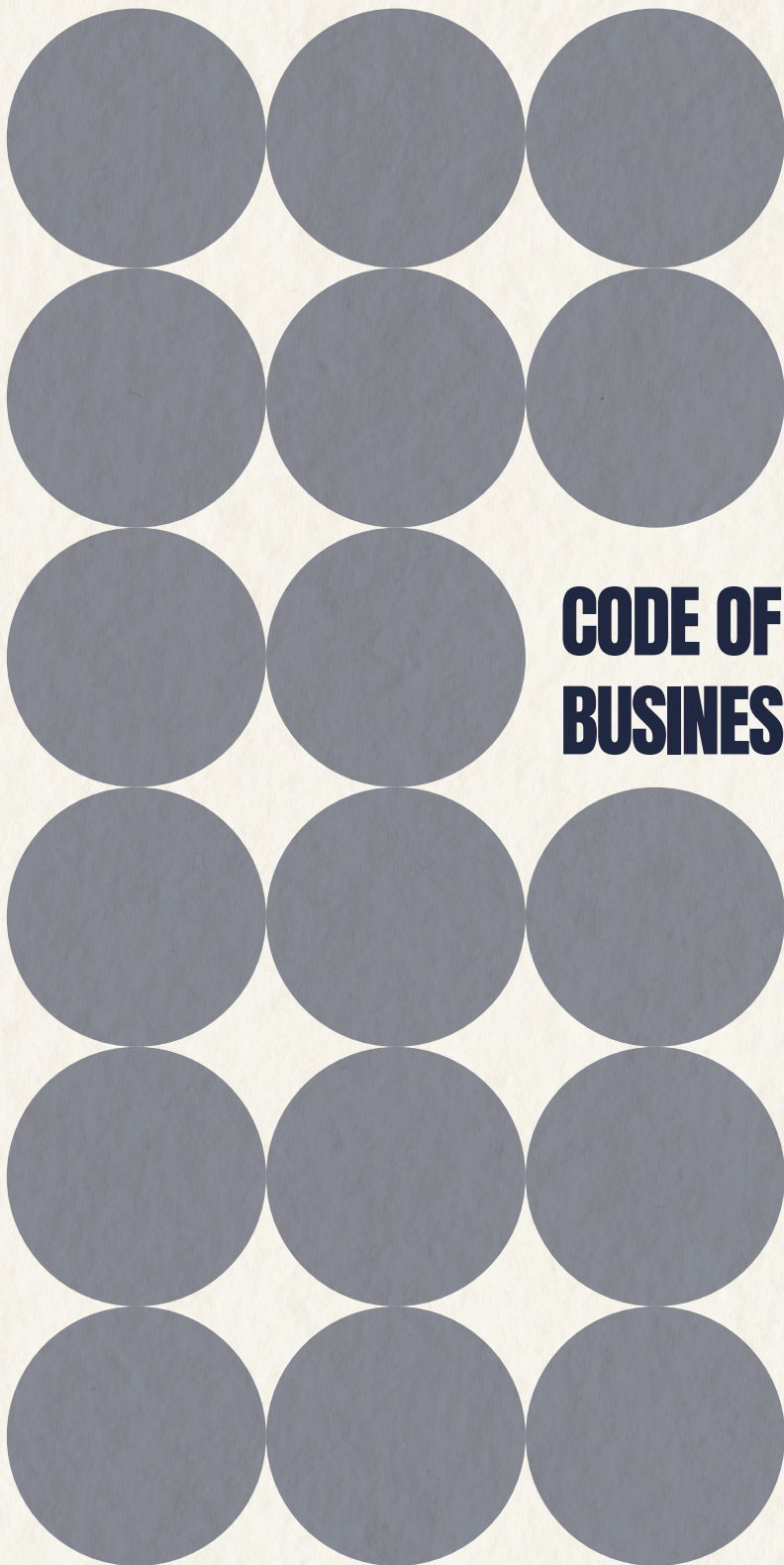
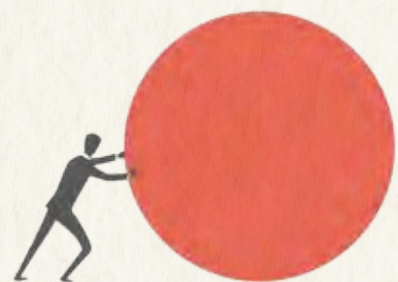




CODE OF ETHICS AND BUSINESS CONDUCT



DCS



Ethics and Compliance

**"ALL HUMAN BEINGS ARE
BORN FREE AND EQUAL IN
DIGNITY AND RIGHTS."**

UN Universal Declaration of Human Rights

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Message from the Chairperson of the Board



DR. KENAN GÜLER
Chairperson

"OUR EXPERIENCE IN CREATING A CULTURE OF ETHICS AND TRANSPARENCY PUBLISHED BY THE OECD"

Throughout our journey, we have always based our principles on superior business ethics, ethical values, and transparency.

For us, success is not merely about commercial growth; it is about building relationships founded on trust, creating a fair, respectful, and responsible working environment for all our stakeholders — from our employees to our customers — and leaving a sustainable legacy for future generations. We are in a period where global trade is rapidly changing, and technology is transforming the way business is conducted.

In this process, our greatest strength lies in our strong business ethics, our unwavering commitment to ethical principles, our culture of compliance, and our vision for digitalization. In every new opportunity and challenge we encounter, maintaining our ethical stance is of critical importance — both for the sustainable success of our company and for the society in which we operate.

Our Ethics and Compliance Program, which we implemented in 2013, has quickly become one of the cornerstones of our corporate culture. Our approach, grounded in ethics and transparency, has been recognized as a model not only within our company but also on international platforms.

Within the scope of the B20 "Collective Action Against Corruption in Customs" Guide, our case study titled "Creating a Culture of Ethics and Transparency" was featured in the 2016 Regional Report on Business Integrity in Eastern Europe and Central Asia, published by the Organisation for Economic Co-operation and Development (OECD) – Anti-Corruption Network for Eastern Europe and Central Asia (ACN).

This success story continued in 2022, when our company was once again featured in the OECD's updated report as "An Example from Türkiye on Managing Anticipated Risks."

As DCS, we not only ensure full compliance with applicable legislation, but also continuously improve our operations in line with international standards, our commitments to the United Nations Global Compact (UNGC), and our broader sustainability goals.

As a reflection of this approach, we have updated our DCS Code of Ethics and Business Conduct, which serves as a reliable guide for all our employees and stakeholders — strengthening an ethical, fair, and responsible way of doing business.

Remaining committed to ethical values is not merely a corporate requirement; it is also the foundation of our shared culture and the cornerstone of our sustainable success.

Each of us upholding these values — and reflecting them in our daily decisions and actions — represents our greatest strength in achieving our common goals.

I would like to express my sincere gratitude for your sensitivity, cooperation, and contributions throughout this process.

With love and respect,

Dr. Kenan Güler
Chairperson
DCS Digital Customs Services Inc.

Board of Directors' Commitment to Ethics and Compliance

The DCS Board of Directors regards business ethics, legal compliance, and the fight against corruption as inseparable parts of corporate integrity, stakeholder trust, and sustainability goals — and carries a high level of responsibility in this regard.

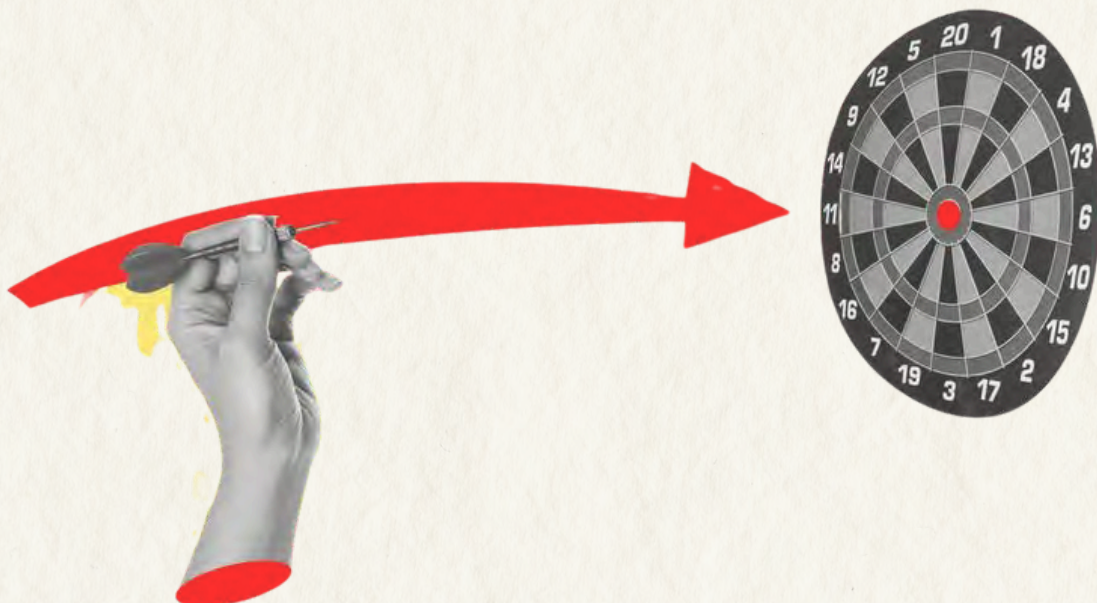
Ethical principles are fully encouraged within the company and are recognized as one of the fundamental pillars of our corporate culture.

The Board of Directors is committed to sustainable development and recognizes that human rights, the environment, and anti-corruption efforts are integral components of our corporate responsibility. The Board also ensures alignment between our ethical commitments and our Environmental, Social, and Governance (ESG) objectives and reporting practices.

In line with these values, the Board of Directors demonstrates its dedication to ethics and compliance through the following key actions:

- Ensuring the establishment and maintenance of an ethical business culture across the company,
- Reviewing and approving Ethics and Compliance Policies periodically,
- Ensuring the effective implementation and operation of compliance and whistleblowing mechanisms,
- Identifying and managing potential operational and reputational risks related to ethics and compliance,

The Board of Directors promotes transparency, accountability, and continuous improvement, reinforcing the company's ethical principles and strengthening the trust of our employees and stakeholders.



Responsibilities of Managers and Employees

At DCS, every manager and employee is responsible for demonstrating ethical conduct and protecting the company's reputation.

The effective implementation of the Code of Ethics and Business Conduct is of great importance, as these principles serve as a guide in employees' daily decision-making processes.

We believe that living by ethical values and contributing to the continuous development of our corporate culture will create lasting value.

In this context, the following responsibilities apply to all DCS Managers and Employees:

Managers

- Conduct all business operations ethically, honestly, and transparently.
- Perform your duties with integrity, act in accordance with the company's ethical values, and set an example through your behavior.
- Make fair and objective decisions.
- Help your team understand and internalize the Code of Ethics and related policies, and guide them on how to apply these principles in daily operations.
- Ensure that your team completes all mandatory ethics and compliance training programs and stays informed about relevant laws, regulations, and company policies.
- Handle confidential information with utmost care and ensure that your team does the same.
- Ensure timely completion of all mandatory reporting processes within your team.
- Encourage employees to raise ethical concerns freely and without fear of retaliation.
- Promote open communication and support employees in expressing their opinions ethically and respectfully.
- Evaluate performance not only based on business outcomes but also on adherence to company values and ethical standards.
- Avoid any form of retaliation against individuals who, in good faith, report ethical concerns or suspected misconduct.
- Be accessible and approachable for your team when ethical dilemmas arise.
- Maintain an open and active dialogue about ethics and compliance within your team.

Employees

- Act ethically, honestly, and transparently in all business dealings.
- Lead by example through your ethical conduct in your daily work.
- Know and comply with our principles, policies, and the laws we are subject to.
- Take care to protect confidential information.
- Complete all mandatory awareness trainings fully and on time.
- Report any situation that violates or poses a risk of violating our Code of Ethics and Conduct, company policies, or legal regulations through our reporting line at etik@dcscustoms.com.tr.
- When an investigation is initiated, support the process with complete and accurate information, answer questions truthfully, and cooperate fully.
- DCS does not tolerate any form of retaliation against employees during this process. Those who engage in retaliatory behavior are subject to disciplinary action, including termination of employment.



**SPEAK
OPENLY!**

Ethical Principles and Conduct Culture

DCS adopts high standards of business ethics as its core values, together with the principles of integrity, transparency, and accountability.

In line with this approach, the **DCS Code of Ethics and Business Conduct** serves as a guiding resource for all parties, including the DCS Board of Directors, employees, and third parties.

The **DCS Code of Ethics and Business Conduct** and its related policies are published on the company's official website to ensure accessibility for all stakeholders and are also available to all employees through the intranet CRM-Quality & OHS module.

The document is updated as necessary in accordance with changes in applicable laws, standards, and DCS business practices.

To ensure the effective implementation of these principles, the **Ethics and Compliance Function** evaluates all reports regarding potential violations of ethical principles or laws, initiates investigations when necessary, and takes appropriate actions in coordination with relevant departments.

Furthermore, DCS is committed to investigating all unethical behaviors, including human rights violations, in a fair, impartial, and timely manner, and to taking corrective measures in the event of any confirmed violations.

DCS encourages all employees and stakeholders to report ethical violations confidentially.

Employees and stakeholders may report concerns without fear of retaliation and without disclosing their identities; anonymous reports are evaluated with the same level of seriousness.

All reports are reviewed in accordance with the **Whistleblowing, Consultation and Non-Retaliation Policy**, based on the principle of confidentiality, and all necessary measures are taken to protect the reporting individual.

To ensure the sustainability of its ethical culture, DCS requires all job candidates and employees, during recruitment and employment processes, to formally declare in writing their commitment to comply with the DCS Code of Ethics and Business Conduct and all related policies, procedures, and instructions.

For this purpose, the **"Declaration of Compliance with the Code of Ethics and Business Conduct Instruction"** is in effect.

To promote the widespread adoption and continuous strengthening of the ethics and compliance culture across the company, DCS conducts regular mandatory training sessions and capacity-building activities within the framework of its Ethics and Compliance Program.



Compliance Program

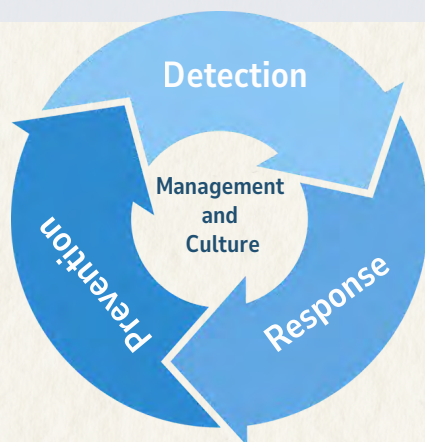
DCS has adopted full compliance with legal regulations, industry standards, and internal company policies and procedures as one of its fundamental corporate principles.

It is essential that all company activities are carried out in complete conformity with applicable legislation, internal regulations, and ethical standards.

The ethics and compliance management structure was first established within DCS in **2013** and has since been continuously improved, becoming an integral part of the corporate framework.

The Board of Directors oversees the program, while its day-to-day implementation and coordination are carried out by the Ethics and Compliance Function.

The DCS Compliance Program is based on a risk-oriented approach and consists of three key components: **prevention**, **detection**, and **response**.



DCS implements an integrated management system in compliance with ISO 9001, ISO 14001, ISO 27001, ISO 37001, and ISO 45001 standards, covering quality, environment, information security, anti-bribery, and occupational health and safety. These systems strengthen the company's business culture based on ethical values and are regularly reviewed in line with the principles of continuous improvement and legal compliance.

DCS's sustainability performance is regularly evaluated through EcoVadis. In addition, through the Communication on Progress (CoP) report, the company transparently shares its commitments and ongoing initiatives under the United Nations Global Compact (UNGC) with the public.

DCS's compliance management approach aims not only to fulfill legal and regulatory obligations but also to ensure the preservation of corporate integrity and the lasting strengthening of stakeholder trust.

Further information on this topic can be accessed through the **Compliance Policy**.

1. Prevention

- DCS Code of Ethics and Business Conduct
- Ethics and Compliance Policies
- Policies and procedures based on the ISO 37001 standard
- Integrated risk analyses within the Corporate Risk Management framework
- Leadership role modeling, training, and awareness programs

2. Detection

- Easy access to reporting and consultation channels
- Internal control and audit mechanisms
- Regular reporting by the Ethics and Compliance Function
- Monitoring and measuring ethics and compliance processes through performance indicators

3. Response

- Reporting mechanisms based on confidentiality and anonymity
- Independent investigations conducted by the Ethics and Compliance Function
- Fair and impartial disciplinary procedures
- Corrective and preventive actions, with regular reporting to the Board of Directors

Compliance Program

The guidelines, policies, and procedures enacted with the approval of the Board of Directors form the corporate framework of DCS's Compliance Program.

These policies, as an integral part of our ethical principles and compliance program, define the culture of ethical conduct, establish fundamental standards, and serve as a reliable guide for all stakeholders.

The current policies in effect under the Ethics and Compliance Program are as follows:

- Fair Competition Policy
- Anti-Discrimination and Anti-Harassment Policy
- Donations and Aid Policy
- Whistleblowing, Consultation and Non-Retaliation Policy
- Information Security and Data Protection Policy
- Diversity and Inclusion Guide
- Conflict of Interest Prevention Policy

- Child Labour, Forced Labour, and Youth Employment Policy
- Ethical Employment Policy
- Protection of Physical and Financial Assets Policy
- Gifts and Hospitality Policy
- Inclusive Language Guide
- Use of Communication Tools Policy
- Human Rights Policy

- Workplace Security Policy
- Anti-Money Laundering (AML) Policy
- Personal Data Protection Policy
- Financial Accuracy Policy
- Responsible Artificial Intelligence Policy
- Anti-Bribery and Anti-Corruption Policy
- Code of Ethics and Business Conduct
- Compliance Policy
- Third-Party Relations Principles and Guidelines Policy



Compliance with Law and Responsibility

We conduct all our business activities in full compliance with laws, regulations, and our ethical principles.

- We recognize that behaviors contrary to legal or ethical rules can lead to consequences not only on an individual level but also at the corporate level.
- We act with the awareness that violations may result in administrative sanctions and that individuals may be held personally accountable.
- We ensure that all contracts and agreements made with third parties are clear, transparent, and in full compliance with the law and our ethical principles.
- We consider the protection of personal data and information security as a primary responsibility. In this regard, we act in accordance with national and international regulations and implement all necessary technical and administrative measures.
- We organize training programs to raise awareness among our employees.



OUR EMPLOYEES



Human Rights

We recognize human rights as a fundamental and universal value, and we are committed to respecting and promoting human rights at every stage of our business processes — for our employees, business partners, customers, and all stakeholders.

We fulfill this commitment in line with the principles outlined in the following international standards and frameworks: the **United Nations Universal Declaration of Human Rights**, the **UN Guiding Principles on Business and Human Rights**, the **United Nations Global Compact (UNGC)**, the **International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work**, the **OECD Guidelines for Multinational Enterprises**, the **Women's Empowerment Principles (WEPs)**, the **ILO Convention No. 182 on the Worst Forms of Child Labour**, as well as **national labor laws** and related legal regulations.

- We approach our employees and stakeholders with dignity, respect, and transparent communication.
- We do not tolerate any form of discrimination, violence, or harassment.
- We support diversity and foster an inclusive and fair working environment.
- We provide equal opportunities for education, development, and career growth to all employees.
- In recruitment, compensation, promotion, and appointment processes, we base decisions solely on merit, qualifications, performance, and job requirements.
- We comply with legal regulations on working hours, breaks, and leave, and we prioritize employee well-being.
- We ensure a safe and healthy working environment for all employees.
- We respect employees' right to form, join, or not join trade unions.
- We strictly prohibit all forms of forced labour, bonded labour, child labour, human trafficking, and exploitation.
- We aim to contribute to society and collaborate with civil society organizations and other stakeholders to promote the advancement of human rights.
- We expect our suppliers and business partners to comply with human rights standards; in case of violations, we take corrective actions and, if necessary, terminate the business relationship.
- We continuously improve our human rights practices, learning from and implementing international best practices.

Under the decision and supervision of DCS management, the monitoring, evaluation, and implementation of human rights policies and practices are carried out by the **Human Resources and Support Services Directorate** in coordination with the **Ethics and Compliance Function**.



• See: Human Rights Policy

Anti-Discrimination and Anti-Harassment

We respect cultural differences and treat each of our colleagues with dignity and respect.

We expect the same sensitivity from all team members and work together to create a respectful, inclusive, and fair workplace where no form of discrimination is tolerated and everyone is empowered to reach their full potential.

Fundamental Principles for Managers

- You must treat all your employees fairly and impartially, and base your evaluations solely on qualifications, performance, and business needs.
- In matters such as recruitment, salary arrangements, career opportunities, and advanced training, you must not take into account gender, age, nationality, ethnic origin, political opinion, or disability status.
- Only affirmative action programs designed to promote workplace diversity are considered exceptions to this principle.
- You must support gender equality and the protection of women's rights, ensuring that every employee has equal opportunities and fair treatment, and you must regard diversity as a source of strength.
- You must play an active role in empowering vulnerable groups, minorities, and disadvantaged individuals in the workplace and in ensuring equal access to opportunities, while supporting practices that advance these goals.

In this context:

- Employment of persons with disabilities
 - Ensuring gender equality and protection of women's rights
 - Participation of women in decision-making and leadership processes
 - Development of youth and equal opportunities
 - Empowerment of individuals from different cultural backgrounds
- You must take immediate action against any form of discrimination, harassment, or mobbing directed at your employees and report such situations to Human Resources or the Ethics and Compliance Function.

Fundamental Principles for Employees

- You must not discriminate against anyone based on gender, age, nationality, ethnic origin, language, religious belief, political opinion, sexual orientation, gender identity, disability, veteran status, marital status, pregnancy, or motherhood, nor engage in any behavior involving harassment, mobbing, or physical violence.
- You must avoid any demeaning, offensive, exclusionary, or mocking expressions, use inclusive language, and maintain a respectful, courteous, and professional attitude under all circumstances.
- If you witness any form of discrimination, harassment, or mobbing, you must not remain silent and should immediately report the situation to your manager, Human Resources, or the Ethics and Compliance Function.



- **See: Anti-Discrimination and Anti-Harassment Policy**
- **See: Diversity and Inclusion Guide**

Prohibition of Forced Labour

We do not allow any form of forced labour in our own operations or within our supply chain.

This includes slavery, human trafficking, bonded labour, or any other form of involuntary work.

At every stage of our business, we are committed to free will, respect for human rights, and fair working conditions.

We ensure a healthy balance between our employees' working hours and rest periods, and we take measures to prevent excessive or systematic overtime.

Examples of situations that may constitute forced labour:

- Forcing individuals to work in exchange for a debt (bonded labour)
- Preventing individuals from leaving or refusing work freely
- Employing individuals in a way that deprives them of their legal rights (such as wages, leave, or social security)
- Employing individuals who are under a court ruling or not under the direct supervision of a judicial authority
- Employing individuals under conditions where coercion, threat, or penalty is involved

At DCS, all employment relationships are based on voluntariness.

Fundamental Principles for Managers and Human Resources

- You must ensure that every employee has a written employment contract that confirms the voluntary nature of their work and clearly specifies employment and termination conditions.
- You must ensure that new employment contracts and other written terms and conditions are consistent with DCS Ethical Principles and Code of Conduct.
- You must ensure that working hours do not exceed **45 hours** per week. When overtime is necessary, total annual overtime must not exceed **270 hours**. Overtime should always be based on mutual agreement with the employee and must comply with any local legislation or collective agreements.
- Employees must be granted at least **24 hours** of uninterrupted rest within every **7-day period**.
- Remember that overtime payments and total wages must comply with local laws and collective agreements, and that employees have the freedom to refuse overtime without any form of pressure or reprisal.

- **Avoid using salary deductions as a disciplinary measure**, except in cases where an employee significantly violates their duties or other sanctions are insufficient.

Each salary deduction must:

- Be in compliance with local laws or collective agreements.
- Ensure that the employee's net wage covers the basic needs of the employee and their family.
- Never reduce payment below the statutory minimum wage.
- Be communicated in advance to the employee, stating the reason and amount.
- Be approved by Human Resources and management in accordance with the Disciplinary Regulation and Employment Agreement.
- Avoid creating any debt obligations for employees related to their employment.

- **See: Child Labour, Forced Labour, and Youth Employment Policy**



Prevention of Child Labour and Youth Employment

We respect children's right to development and education and do not tolerate child labour under any circumstances.

In accordance with international standards (**ILO Conventions, UN Global Compact Principles**) and local laws, we take all necessary measures to prevent child labour, verify age documentation, and ensure that no child is employed under inappropriate conditions.

We meticulously ensure that all personnel files include age verification and that all practices comply with current laws and internal procedures.

We provide "Equal Employment Opportunities" for young individuals.

Fundamental Principles for Managers and Human Resources

- You must ensure that children who are at least 14 years old and have completed primary education are employed only in light work permitted by applicable legislation.

Young workers aged 15–18:

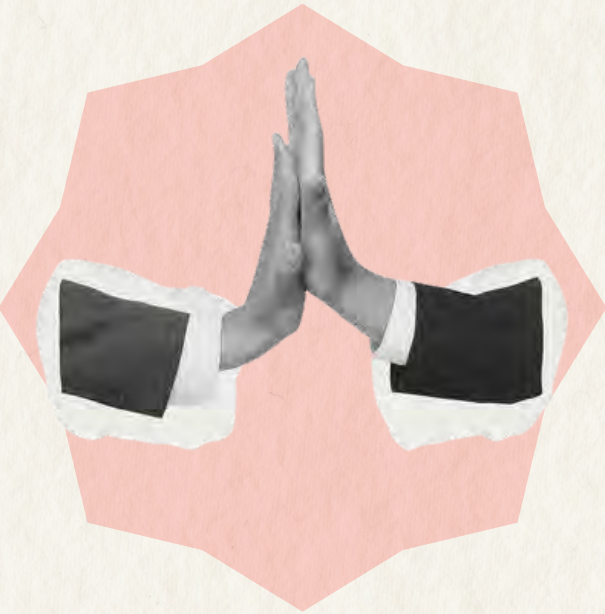
- Must not be employed in hazardous work or during night shifts.
- Their daily working hours must not exceed 8 hours.
- You must ensure that they have the same rest periods as adults, and that they complete their compulsory education before being employed.

"Children should chase their dreams with joy – not work."



- See: Child Labour, Forced Labour, and Youth Employment Policy

Freedom of Association and Collective Bargaining



We respect employees' right to form and join trade unions as well as their right not to join.

We support the right to peaceful assembly and the activities of employee representatives, and we act with a spirit of goodwill, dialogue, and cooperation throughout this process.

All DCS employees are free to exercise these rights without fear of intimidation, pressure, or retaliation.

Together with the implementation of collective agreements, DCS has also established communication channels through which employees can express their opinions and suggestions directly to management. In this way, we encourage participation, and we maintain a fair, transparent, and collaborative working environment based on mutual respect.

Ethical Employment and Privacy of Personal Life

We act in line with our **Ethical Employment Policy** in all our processes, adopting a non-discriminatory, equal-opportunity approach.

We respect the **privacy of our employees' personal lives** — this right applies equally to both current employees and job candidates during recruitment

Regarding the protection of personal data, we ensure full compliance with applicable legislation and our Personal Data Protection Policy (KVK Policy), processing employee data only for legitimate, transparent, and clearly defined purposes.

We regularly organize training and awareness programs on data and information security to strengthen our employees' understanding of privacy and to promote a corporate culture based on confidentiality.

Fundamental Principles for Managers and Human Resources

- You must act in line with the Ethical Employment Policy in all recruitment, evaluation, promotion, and career development processes, ensuring fairness, equality, and merit.
- You must ensure that candidate evaluations are free from bias related to gender, ethnicity, religion, political opinion, age, disability, pregnancy, or marital status and focus solely on qualifications and job requirements.
- You must comply with all legal requirements under the Personal Data Protection Law (KVKK) regarding candidate and employee data.
- All employees' personal health information must be handled in line with the Occupational Health and Safety Law No. 6331, maintaining confidentiality.
- Under no circumstances may test results be used as a basis for promotion, reassignment, or termination decisions.
- Human rights, equality, and fair treatment must always be prioritized over any personal or corporate interest.
- You must ensure that recruitment agencies and external consultants adhere to DCS's ethical standards and human rights principles.
- Reference requests for current employees must be evaluated only with the employee's knowledge and consent, and personal data must be protected accordingly.

Freedom of Expression and Open Communication



We respect our employees' right to freely express themselves and encourage open, transparent, and constructive communication between managers and employees.

We view different perspectives, experiences, and ideas as a source of richness in our workplace culture.

We believe that an environment where every employee can share their thoughts freely strengthens team spirit, innovative thinking, and sustainable success.

As DCS, we are committed to maintaining open, respectful, impartial, and inclusive communication in all our interactions.

We avoid all forms of offensive, discriminatory, defamatory, harassing, or slanderous language or content that could damage corporate reputation or lead to communication crises.

We do not tolerate discrimination based on language, religion, race, ethnic origin, gender, or sexual orientation, nor do we allow demeaning, insulting, or hateful expressions directed at individuals or communities.

Our goal is to create a communication environment where everyone feels represented, valued, and safe.

Fundamental Principles for Managers

- Be a role model for your employees; demonstrate respect, courtesy, honesty, and integrity in communication.
- Encourage employees to express their opinions freely.
- Listen carefully, provide fair and constructive feedback.
- Maintain mutual respect and trust in all interactions.
- Never impose your personal opinions or suppress others'.
- Handle conflicts in a calm, fair, and solution-oriented manner.
- Support an environment of open dialogue.
- Communicate transparently about issues that affect your team.
- Prevent any form of intimidation, exclusion, or marginalization.
- Ensure confidentiality in employee feedback and communications.

Fundamental Principles for Employees

- Communicate with your colleagues respectfully, fairly, and objectively.
- Be respectful toward others' views, even when you disagree.
- Express your opinions freely, but constructively.
- Avoid gossip, rumors, or language that may harm others.
- Use open and inclusive communication in your workplace relationships.
- Defend your opinions calmly and with evidence.
- Report any communication issues, harassment, or inappropriate behavior to your manager or the Ethics and Compliance Function.

- **See: Human Rights Policy**
- **See: Inclusive Language Guide**

Workplace Safety

As a company holding the ISO 45001:2018 Occupational Health and Safety Management System certificate, we take great care to ensure a healthy, safe, and supportive working environment for all our employees.

All our operations are carried out in full compliance with the Occupational Health and Safety Law No. 6331, international standards, and applicable regulations. We believe that protecting our employees from occupational accidents and diseases, and ensuring their health and safety, is not only a legal requirement but also a core component of efficiency and sustainability.

In this regard, we act with a proactive approach to prevent risks that may cause work-related accidents or injuries and to create a safe and supportive workplace environment for all employees.

Fundamental Principles for Managers

- Ensure that employees are informed about the DCS Workplace Safety Policy and that they comply with it.
- Evaluate and respond promptly to any identified health and safety threats, taking necessary preventive or corrective actions.
- Support employees by promoting ergonomic working conditions and providing a safe and comfortable work environment.

Fundamental Principles for Employees

- Comply with the company's safety policies, procedures, and guidelines.
- Use personal protective equipment properly and maintain it securely.
- Immediately report any unsafe situations, near misses, or accidents to management.
- Participate actively in all occupational health and safety and fire safety trainings.

Workplace safety is not only a legal obligation but also a fundamental priority for ensuring the comfort and productivity of our employees.



WORK SAFELY!

- See: Workplace Safety Policy



Alcohol and Drugs

We always aim to maintain a healthy, safe, and productive workplace environment. In cases where alcohol or drug use is suspected to affect work performance or safety negatively, we reserve the right to conduct an investigation.

Fundamental Principles for Employees

- Except for company-approved events, you must not consume alcohol during working hours or come to work under the influence of alcohol.
- You must not use, possess, or distribute illegal drugs during working hours or on company premises.

*DCS respects employees' private lives; however, the use of illegal substances may lead to legal consequences or termination of employment.

Gambling, Betting, and Games of Chance

It is not appropriate for DCS employees to engage in gambling, betting, or similar activities during working hours or using company resources (such as computers, telephones, or the internet).

Access to or use of online gambling and betting sites during working hours or via company systems is strictly prohibited.

Except for legally authorized institutions, employees must not participate in, promote, or facilitate any gambling, betting, or similar activities, or support such activities in any way.

Any behavior such as offering, selling, or distributing raffle tickets, betting slips, or engaging in activities of monetary or material value in exchange for prizes is considered unacceptable and contrary to company policy and applicable legislation.

Political Activities

The company does not support or endorse any political party or interest group.

However, with the approval of company management, membership in organizations, associations, or platforms operating under international standards signed by the company (e.g., UN Global Compact) may be accepted.

Fundamental Principles for Employees

- You must not use the company's name or commercial brand for political purposes.
- You must not use company assets, stationery, e-mail addresses, or social media accounts for personal political opinions.
- You must not make or authorize any payments or donations to political parties on behalf of DCS.
- You must not use DCS's name or brand in any political activity you personally participate in.
- If you wish to join a professional or political organization, you must first obtain approval from company management.



Confidential Information

The relationship of trust between the company and its employees requires that confidential information not be disclosed to unauthorized individuals.

Confidential information refers to data that cannot normally be accessed by third parties and that is important to DCS's operations, and which cannot be legally shared with third parties without prior authorization.

This includes the company's strategy, technology, service processes, customer and partner relations, pricing policies, projects, and financial and operational data.

Additionally, personal, commercial, and financial data belonging to employees, customers, or business partners are also considered confidential.

- You must not use DCS's confidential information for personal purposes.
- Remember that you may only use the information you obtain to perform your duties as defined by your role.
- You must not share the company's confidential information with unauthorized persons or institutions.
- You must not disclose confidential information regarding business partners or customers to third parties.
- After leaving the company, you must not share any confidential information belonging to DCS or its stakeholders.
- You must not derive material or moral benefit for yourself or others from internal information that has not been made public.
- You must ensure that third parties cannot access confidential information (for example, documents, emails, or files stored on computers or mobile devices). Protect your devices with strong passwords and ensure secure usage.
- It is your responsibility to protect this information and prevent unauthorized access.



- See: Information Security and Data Protection Policy

Protection of Physical and Financial Assets

We attach great importance to the protection of all our physical and financial assets.

We do not tolerate any form of theft, embezzlement, fraud, or misuse of the company's assets or information. Such actions not only violate our ethical principles but may also result in legal penalties.

All employees are responsible for the proper use, maintenance, and protection of DCS's physical and financial assets.

Fundamental Principles for Managers

- Ensure that employees are aware of their individual responsibilities for protecting company assets.
- Regularly monitor the use and condition of assets within your department.
- Approve and verify all significant asset-related transactions (e.g., equipment purchases, disposals, or maintenance) and ensure accurate record-keeping and oversight.

Fundamental Principles for Employees

- Use all DCS assets responsibly and report any issues or damage related to assets to your manager immediately.
- Follow the guidelines, principles, and procedures outlined in the company's asset management policies.

Fundamental Principles for the Financial Affairs Directorate, Information Technologies, and the Ethics and Compliance Function

- Maintain accurate records of all financial assets.
- Conduct regular reviews and audits to ensure compliance with asset management policies.
- Provide continuous guidance and training to employees to promote awareness regarding asset protection.

Any violations or concerns can be reported to the Ethics and Compliance Function at: etik@dcscustoms.com.tr

- **See: Protection of Physical and Financial Assets Policy**



Use of Communication Tools



As DCS, we provide electronic communication tools to our employees to enhance efficiency in work processes and facilitate collaboration.

We monitor the use of these tools to ensure moderation, professionalism, and continuity. Personal use is discouraged but may be tolerated within reasonable limits, provided it does not interfere with work performance.

At DCS, we place great importance on privacy and information security when using communication tools. E-mails, telephones, the internet, and all other digital tools must be used strictly for business purposes, in accordance with ethical principles and company policies. The confidentiality of our company, business partners, and stakeholders must always be protected.

Fundamental Principles for Employees

- Use communication tools only for business purposes and in line with DCS policies.
- Do not use company-provided communication tools (e.g., corporate e-mail address) for personal messages, unnecessary spending, or non-work-related activities.
- Ensure that your communication complies with company ethical standards and data privacy laws.
- Do not share confidential company information, trade secrets, or personal data via electronic communication tools.
- Avoid downloading or sharing illegal, harmful, or unsafe digital content on company systems.
- Protect the confidentiality and integrity of communication data and report any data breaches immediately to the IT department.
- Refrain from using communication tools in a way that could damage the company's reputation or create security risks.
- In the event of a cyberattack or any suspicious activity involving communication tools, immediately inform the IT department.
- **See: Use of Communication Tools Policy**

Responsible and Ethical Use of Artificial Intelligence

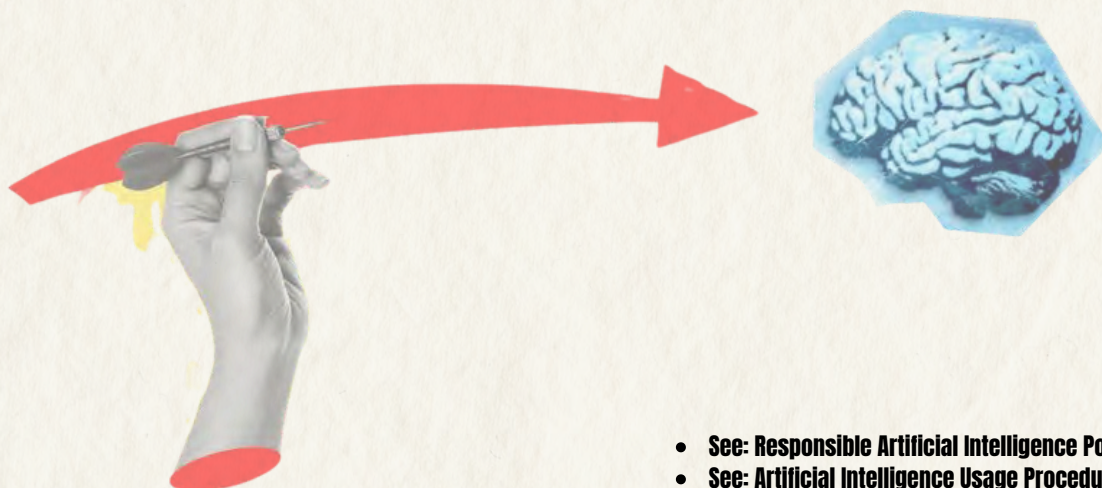
At DCS, we encourage the responsible use of artificial intelligence technologies to enhance efficiency, innovation and decision-making in our business processes.

When using artificial intelligence tools, we expect you to act in accordance with ethical principles, human rights, information security and personal data protection requirements, intellectual property rights and applicable laws and regulations.

You should keep in mind that content and information generated by artificial intelligence may be inaccurate, incomplete or misleading and should not consider such outputs accurate or definitive without appropriate verification. Artificial intelligence should not replace human judgment or accountability; significant decisions should remain subject to appropriate human oversight and review.

Fundamental Principles for Employees

- You should use only AI tools and methods authorized by DCS for business purposes.
- You should not share personal data, sensitive personal data, trade secrets, confidential information or access credentials with AI systems unless the required conditions are met.
- You should verify the accuracy and appropriateness of AI-generated information before using it.
- You should not use AI systems for discriminatory, misleading, manipulative, unlawful purposes or in any manner inconsistent with DCS's ethical values.
- If you identify a suspicious situation, data or information security incident, or ethical risk arising from the use of AI, you should report it through the relevant reporting channels.



- **See: Responsible Artificial Intelligence Policy**
- **See: Artificial Intelligence Usage Procedure**

Conflict of Interest

We make all business decisions solely in line with the legitimate interests of our company and stakeholders, remaining free from the influence of personal benefits. Impartiality and transparency are essential to maintaining the integrity and credibility of our company.

- A conflict of interest is not limited to situations that actually occur; all potential or perceived conflicts are also evaluated within this scope.
- We do not engage in any external work, investments, or activities that could conflict with the company's interests. If such a situation arises, we follow the necessary approval and disclosure procedures.
- We do not participate in decisions that may involve our family members or close relatives.
- We do not use any confidential or private information obtained during the course of our duties for personal gain.
- If we encounter a situation that may create a conflict of interest or appear as such, we promptly report it to our manager or to the Ethics and Compliance Function via the designated ethics e-mail address.

Fundamental Principles for Managers

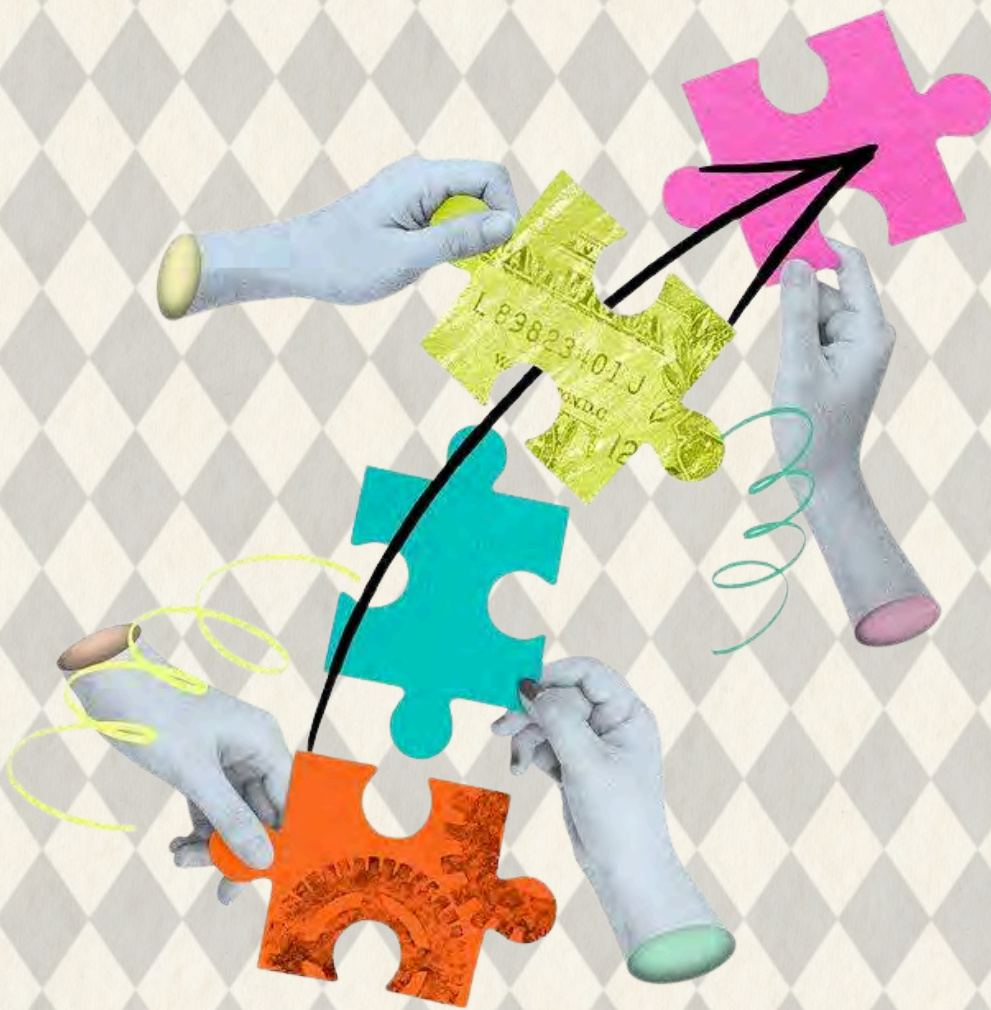
- Ensure that employees do not carry out any financial transaction (initiation, approval, payment, or reporting) entirely on their own; internal control mechanisms must always be in place.
- Ensure that all conflict-of-interest declarations submitted by employees are reviewed and that all related decisions are documented in writing.
- Prevent conflicts of interest arising from spousal or close personal relationships within reporting lines or the same department.
- In cases where such a relationship exists, managers must openly disclose the situation and take measures to avoid bias.
- Respect employees' personal lives but ensure that any relationships or closeness that could create risks are managed transparently and appropriately.
- Do not hire or supervise close relatives, friends, or acquaintances unless they are objectively qualified for the role.

Fundamental Principles for Employees

- If you suspect a potential conflict of interest, notify your manager immediately.
- Do not use your position or company assets for personal benefit.
- Use company resources strictly as stated in your employment agreement.
- **You must obtain written approval from your manager in the following situations:**
 - If you or your relatives perform paid or unpaid work for a company that provides services or products to DCS, or if you or your relatives own more than 5% of that company's shares or financial interests.
 - If you or your relatives hold an investment in or conduct business with a company that competes with DCS.
 - If your first-degree relative is employed by a company that provides services or products to DCS, and they own more than 5% of that company or hold a financial interest in it.
- If you are involved in financial decisions, declare any personal or familial financial interests to DCS in writing.
- Do not take part in any decisions or actions where your personal financial interests or those of your relatives could conflict with the company's interests.
- Avoid influencing others in the decision-making process regarding companies in which you or your family members hold a financial stake.
- Do not establish a company that competes with DCS, and do not hold more than 5% ownership or financial interest in such a company.
- Do not use your relationship with DCS to gain unfair advantages or create special opportunities for your relatives, friends, or acquaintances.



OUR EXTERNAL STAKEHOLDERS



Anti-Bribery and Anti-Corruption

As a signatory to the UN Global Compact, DCS has held the **ISO 37001:2016 Anti-Bribery Management System** certification since 2017. Within this framework, we ensure that all our independently audited processes for preventing, detecting, and managing bribery risks are implemented in full compliance with international standards and best practices.

We apply a zero-tolerance policy toward all forms of bribery and corruption.

Neither our employees nor our business partners may engage in or facilitate bribery or corruption, directly or indirectly. DCS strictly adheres to the laws of the Republic of Türkiye prohibiting bribery of both public officials and private sector representatives. Any violation of these laws or company principles is subject to disciplinary action, including termination of employment, as well as potential legal consequences.

No employee may offer, promise, authorize, or accept any undue advantage—including money, gifts, hospitality, or services—to obtain or retain business or gain any unfair benefit.

This includes cash payments, gifts, entertainment, travel, donations, sponsorships, loans, or any similar benefit that could influence decision-making.

Each year, all employees participate in mandatory “Anti-Bribery and Anti-Corruption Training,” designed to raise awareness of ethical conduct and legal obligations.

This training is conducted through the DCS Online Training Platform and tracked for completion.



- See: Anti-Bribery and Anti-Corruption Policy

Abuse, Bribery and Corruption

DCS does not tolerate any form of corruption. Corruption refers to abusing one's position or offering an undue advantage for personal or company gain. This includes bribery, embezzlement, money laundering, extortion, favoritism, and nepotism (showing preferential treatment to relatives or friends).

Bribery occurs when a valuable item (offer, promise, donation, gift, cash, or loan) is given or received in exchange for an unfair or unlawful advantage. It is sufficient for the offer or even the implication of such an offer to constitute an act of bribery, regardless of whether it is accepted or not.

Bribery, in any form, is strictly prohibited — including the offering or acceptance of valuable items, gifts, promises, donations, cash, or loans — whether directly or indirectly, to gain any advantage.

Engaging in corruption may result in severe consequences for both DCS and the individuals involved. DCS may face heavy fines, compensation claims, and loss of business reputation, while employees may face disciplinary measures, dismissal, and criminal penalties including imprisonment.

DCS, as a signatory to the **United Nations Global Compact** and the **World Economic Forum's Partnering Against Corruption Initiative (PACI)**, actively combats corruption with a zero-tolerance approach. The details of our anti-corruption standards, communication channels, and reporting procedures are comprehensively outlined in the Anti-Bribery and Anti-Corruption Policy.

DCS's anti-corruption principles apply to all entities within the organization, including subsidiaries, joint ventures, and affiliated companies.

We also expect all third parties in our supply chain to comply with relevant laws and ethical standards. Any party engaging in or attempting corrupt behavior will be subject to immediate termination of business relations.

In projects where bribery or corruption is detected or even suspected, related agreements will be suspended or terminated, and the incident will be reported to the relevant authorities.

Fundamental Principles for Managers

- Ensure that employees who communicate with business partners or local authorities are familiar with the principles and rules outlined in the [Anti-Bribery and Anti-Corruption Policy](#), and that they strictly comply with them.

Fundamental Principles for Employees

- Do not engage in any form of corruption. Assist in ensuring that third parties acting on behalf of DCS do not participate in any corrupt practices. This includes local authorities and all external partners.
- Make sure that all agreements with business partners comply with the Anti-Bribery and Anti-Corruption Policy.
- Do not make any secret arrangements with public officials, customers, suppliers, or third parties before making purchasing or sales decisions.
- Refuse any payments or benefits offered by business partners that are not related to legitimate services rendered.
- Avoid any commercial transactions that could lead to fraud or personal gain.
- If you receive an offer of bribery or any suspicious proposal from a public or private business partner, report the situation immediately to your manager or the Ethics and Compliance Function via the ethics reporting email address.
- If you are uncertain whether your behavior or a situation is appropriate, consult your manager or the Ethics and Compliance Function for guidance.

Facilitation Payments

DCS does not, under any circumstances, accept facilitation payments.

Facilitation payments are unofficial payments made to government officials to expedite or secure the performance of a routine action or service to which the payer is legally entitled.

Such payments are inconsistent with DCS's ethical standards and anti-corruption policy.

Fundamental Principles for Employees

- Unless your health or personal safety is at immediate risk and there are no alternative options, you must avoid making any facilitation payments.
- In exceptional cases where such a payment is unavoidable, the amount must be kept to an absolute minimum and, where possible, documented with a receipt.
- Any facilitation payment made must be recorded transparently in DCS's books under the label "facilitation payment" and reported to management. This obligation also applies to third parties acting on behalf of DCS.

Extortion and Blackmail

DCS does not tolerate extortion or blackmail in any form. No employee should yield to such demands or ignore such behavior.

Fundamental Principles for Managers

- All matters of this nature must be reported to the ethics reporting email address.

Fundamental Principles for Employees

- If you face extortion, coercion, or any form of threat, report the situation immediately to your manager or the Ethics and Compliance Function via the ethics reporting email address.
- Never remain silent in such cases; use DCS's designated reporting channels to ensure the matter is handled safely and appropriately.



Prevention of Money Laundering

We conduct all our operations in full compliance with national and international laws, and we never engage in activities that could facilitate money laundering or the financing of terrorism. Protecting the integrity of our business operations and maintaining the trust and reputation of our company are among our top priorities.



- We do not engage in or tolerate any business activity that could involve the concealment of criminal proceeds or the financing of terrorism.
- We expect our business partners and suppliers to comply with the same standards.
- We promptly identify and report any suspicious activities (such as unusual payment methods, non-commercial transactions, excessive reporting thresholds, split payments, etc.).
- All financial transactions are conducted in accordance with applicable laws and regulations.

Fundamental Principles for Employees

- Do not accept cash payments or checks issued by third parties you do not know.
- Avoid transactions that circumvent or ignore record-keeping and reporting obligations.
- Refrain from engaging in any transactions with individuals, companies, or regions known for money laundering or classified as tax havens, unless such dealings are essential to DCS's core business and fully compliant with regulations.
- Do not make payments without valid justification or documentation.
- Avoid incomplete, false, or misleading payment records or invoices.
- Do not engage in any business relationships with individuals, institutions, or countries listed on national or international sanctions lists.

- **See: Anti-Money Laundering Policy**

Gifts and Hospitality

Gifts and hospitality may only be offered or accepted when they are reasonable, modest, and serve a legitimate business purpose. Such practices must never be used, directly or indirectly, to influence business decisions.

Even when within acceptable limits, gifts given or received during business negotiations or contract discussions may create a perception of bias and should therefore be avoided.

Regardless of value or intent, offering or accepting gifts or hospitality to or from public officials is strictly prohibited.

If employees are uncertain whether a gift or hospitality can be offered or accepted, they are expected to consult their manager or the Ethics and Compliance Function.

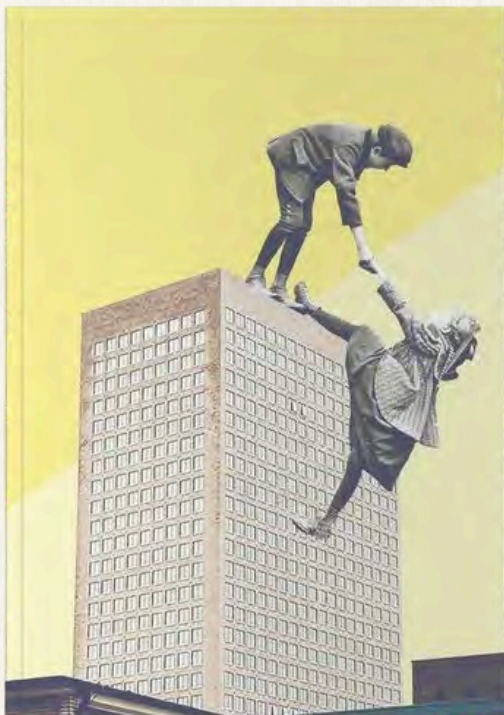
Fundamental Principles for Employees

- You may only give or receive gifts that are ethical, lawful, modest, and non-binding in nature.
- You may not repeatedly give or receive gifts—large or small—from the same party within a short time frame without informing your manager.
- Do not give or accept gifts, loans, or hospitality from business partners that could create a conflict of interest for you, your family, or your close associates.
- Decline any gifts or hospitality that may create the appearance of improper influence or lack of impartiality.
- Remember that public officials are subject to strict rules regarding gifts and hospitality; such gestures must always be legitimate and modest, and approvals must be obtained when required.
- Notify your manager or the Ethics and Compliance Function if you are offered or receive a gift or invitation that may not align with these principles.
- Employees who interact frequently with suppliers, customers, or public institutions must strictly follow the rules outlined in company policies.



- **See: Gifts and Hospitality Policy**

Donations and Sponsorships



A sustainable future begins with the good we create together.

With an awareness of our social responsibility, DCS contributes to society through donations and sponsorships in areas such as education, culture, arts, environment, and sports — always aiming to generate social value.

Memberships, donations, and sponsorships must align with DCS's interests, support our values, and be consistent with our sustainability policy and social responsibility goals. Only organizations that meet these criteria may receive support through donations or sponsorships.

However, no membership, donation, or sponsorship activity may ever provide DCS with an unfair advantage. Any benefit that cannot be obtained through legitimate means, or that may be perceived as bribery or unethical conduct, is strictly prohibited.

- Donations and sponsorships must never be used as a means of obtaining any improper commercial advantage.
- All donations and sponsorships must be carried out with genuine intent and for social benefit.
- Donations and sponsorships must comply with applicable laws, be transparent, and be properly documented and auditable.
- DCS does not support any activities that violate human or animal rights.
- DCS does not support activities that could harm the environment.
- DCS does not participate in or support activities that promote tobacco, alcohol, or drug use.
- DCS does not make or contribute to donations or sponsorships made directly or indirectly to any political party, candidate, or campaign.
- All memberships, donations, and sponsorships must align with DCS's interests, values, and sustainability policy.
- Such activities must never be used to gain an unfair advantage or take on a form that could be perceived as bribery or corruption.

Fundamental Principles for Employees

- Ensure that donations or sponsorships made to individuals or institutions do not create a conflict of interest or the expectation of one.
- Verify that the person or organization receiving the donation or sponsorship is not a current or potential business partner of DCS.
- Ensure that the recipient of the donation or sponsorship is not affiliated with any public institution, official, or entity with which DCS conducts or seeks to conduct business.
- Confirm that the recipient organization's values and goals align with DCS's principles, reputation, and ethical standards.
- Ensure that the recipient genuinely requires the donation or sponsorship and has made a formal written request.
- Evaluate all donation and sponsorship agreements together with your manager and the Ethics and Compliance Function before final approval.

- **See: Donation and Aid Policy**

Fair Competition



DCS strictly prohibits any written, verbal, or implied agreements or coordinated actions with competitors that violate competition laws, constitute an abuse of dominant market position, or restrict or distort free competition in any form.

Compliance with these laws and principles is of great importance to DCS. Violations can result in severe penalties, both for the company and for the individual responsible, as well as reputational damage and loss of business opportunities.

Our competition rules, particularly those governing interactions with business partners and client institutions, are explained in detail in the [Fair Competition Policy](#).

Fundamental Principles for Employees

- You must comply with all competition laws and fair competition requirements.
- Never make any written, verbal, or implied agreements with competitors that could violate these laws.
- Do not misuse DCS's market position in any way.
- Do not share sensitive commercial information — such as pricing, customer lists, discounts, or future strategies — with competitors or their representatives.

Information About Competitors

Having knowledge about competitors' conditions is important for DCS. However, such information must always be collected ethically and in accordance with laws and regulations that protect both personal and corporate intellectual property rights.

Fundamental Principles for Employees

- You must obtain information about competitors only from public sources or legally accessible channels.
- Do not acquire information from competitors or their employees through confidential or illegal means.
- If such information is received unintentionally, do not use it and delete it immediately.
- Always respect the intellectual property rights of competitors.
- Do not obtain, use, or disclose confidential information about others in any unlawful or unethical manner.

• [See: Fair Competition Policy](#)

COMMUNITY



Communication and Transparency



Transparency and honesty in DCS's operations carry great importance — not only for our company but also for our stakeholders: employees, business partners, third parties, customers, press members, and the community in which we operate.

For this reason, we share our financial, social, and environmental results accurately and transparently; we openly communicate both our achievements and the challenges we face.

It is the responsibility of authorized executives and employees to make public statements, provide interviews, or prepare reports on behalf of DCS.

We ensure that all information shared with the public and the media is accurate, reliable, and aligned with our ethical values.

- Personal accounts are our private space; however, when posting content that may be associated with DCS, we comply with laws, ethical principles, and corporate values, clearly indicating that these opinions are personal.
- We do not cooperate with media platforms that promote violence, discrimination, or unethical content, nor do we engage in activities that could harm society or the environment.
- Inquiries from the press, media, or official institutions are responded to only by authorized individuals.
- We ensure that all public statements are accurate, transparent, consistent, and lawful.
- In line with relevant legislation, we publish up-to-date corporate information and reports on our official website.
- Within the framework of sustainability commitments, we regularly share non-financial performance reports (such as the Communication on Progress – CoP) with the public.

Local Social Commitment

At DCS, we not only conduct business in the regions where we operate but also act with the awareness that we are part of those communities. Guided by the principle of **“keeping our home in order,”** we strive to build strong relationships with local communities, respect the rights of residents, and support social harmony.

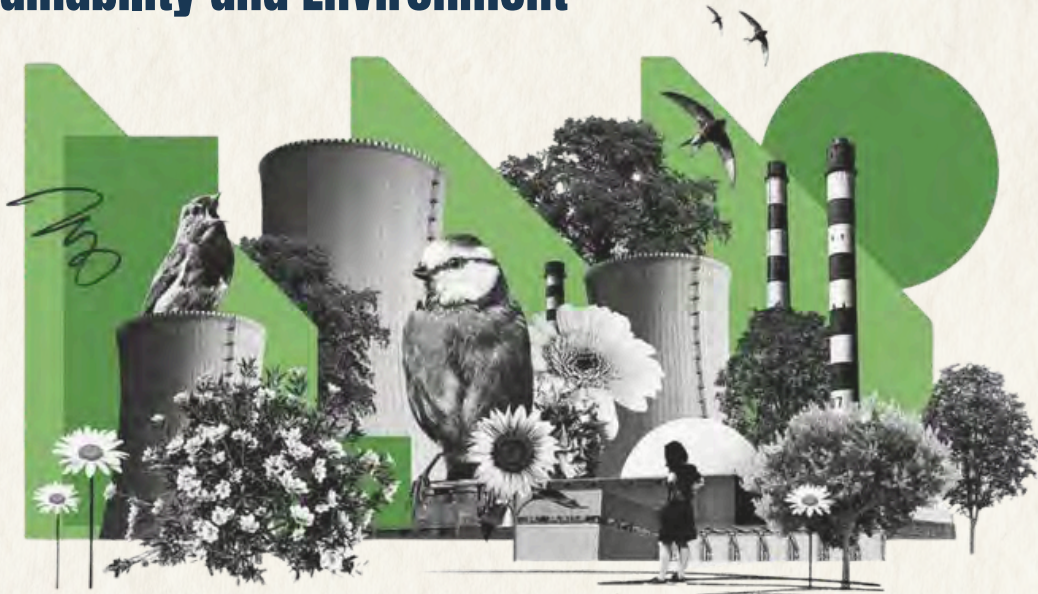
Key Principles for Managers

- Ensure that your employees always comply with local laws and DCS's ethical principles.
- Maintain continuous dialogue with relevant stakeholders to understand and respond to the needs and expectations of DCS's local partners.

See:

- **Communication Policy**
- **Social Media Conduct Rules**
- **Communication Tools Usage Policy**
- **Information Disclosure Policy**

Sustainability and Environment



DCS conducts its operations in alignment with Environmental, Social, and Governance (ESG) principles, aiming to contribute to a sustainable future and create long-term value for all stakeholders.

We go beyond mere legal compliance in our environmental responsibilities. Since 2013, we have operated under the **ISO 14001 Environmental Management System**, ensuring full alignment with international standards.

Our approach focuses on continuous improvement and risk-based management to safeguard sustainable environmental performance. These commitments are supported by our Environmental Policy, Environmental Risk Assessment, and Environmental Management Procedure.

Reducing carbon emissions, improving energy efficiency, and ensuring compliance with international standards in the fight against climate change are our main priorities. We aim to minimize our environmental impact and encourage innovative solutions.

Water, energy, and other natural resources are used efficiently; waste management and recycling processes are continuously improved. We minimize waste and ensure the efficient use of resources.

We aim to digitalize our processes and reduce our environmental footprint. We promote paperless practices and improve our environmental performance through digital solutions, ensuring the efficient and sustainable use of resources.

- All employees must comply with the Sustainability and Environmental Policy and actively contribute with suggestions for improvement.
- We expect our partners to act in line with these same principles.
- In case of conflicts between policies and local regulations, the stricter rule applies.
- Any non-compliance or environmental concern can be reported to sustainability@dcscustoms.com.tr.

REPORTING MECHANISMS



A Few Questions About the Compliance Program

What Are the DCS Business Ethics Principles and Code of Conduct?

DCS Business Ethics Principles serve as a roadmap guiding our employees and stakeholders.

These principles aim to ensure that our company's values — integrity and transparency — are maintained in all our business activities.

The Code of Conduct explains how these principles should be reflected in daily business life; it guides our employees, customers, suppliers, and all stakeholders on ethical behavior.

Within this framework, DCS commits to conducting all its operations transparently, responsibly, fairly, and honestly, maintaining an ethical culture both internally and externally.

How Did the Need for Ethical Principles Arise?

Our ethical principles are based on our corporate values, sustainability goals, and international standards.

They reflect not only the expectations within our organization but also globally accepted norms. They are shaped by international standards and universal values that promote transparency, justice, and equality.

The main references are the United Nations Universal Declaration of Human Rights, the United Nations Global Compact, the International Labour Organization (ILO) Conventions, the OECD Guidelines for Multinational Enterprises, the UN Women's Empowerment Principles (WEPs), ILO Convention No. 182 on the Worst Forms of Child Labour, and relevant national and international laws and ethical standards.

These principles ensure that our company's ethical conduct aligns with universal values and international standards.

Why Should We Follow the Business Ethics and Code of Conduct?

Our stakeholders — customers, public institutions, and society — trust us to always act safely and responsibly.

Doing the right thing may not always be easy, but ethical choices protect both our reputation and long-term success.

Ethical values and laws not only protect our company but also ensure a sustainable future.

Business Ethics is the foundation of our collective trust and shared values.

We must protect the trust that society and our stakeholders place in us.

Who Should Comply with the Ethical Principles?

Everyone working within DCS, as well as all business partners and third parties acting on behalf of DCS, must comply with these ethical principles.

These principles apply to employees, suppliers, consultants, and anyone representing DCS in any capacity.

Managers, in particular, are responsible for setting an example, ensuring that ethical standards are understood, implemented, and sustained across the company.



What Should I Do If I Have Doubts About Compliance with Ethical Principles?

If you are uncertain whether your behavior is ethical, you should first apply the ethics test before taking action.

If you cannot resolve your doubt about how to interpret these ethical principles, consult your manager or contact the Ethics and Compliance Function.

Ethics Test

If you are unsure whether your behavior is ethical, ask yourself the four questions below.

If your answer to any of them is “No,” you should refrain from that behavior and contact the Ethics and Compliance Function.

- Do I act in accordance with the law?
- Do I comply with DCS’s Business Ethics Principles and policies?
- Does my decision involve potential risks?
- Could my behavior negatively affect the company’s reputation?
- Can I take personal responsibility for the consequences of my behavior?

What Happens If I Violate the Ethical Principles?

You must not engage in any activity that could harm DCS’s interests or reputation.

Every employee is responsible for their own actions.

In case of a violation of the ethical principles, disciplinary processes will be applied, which may extend to termination of the employment contract.

How Do I Report Ethical Violations?

If you encounter any situation that may harm DCS or damage its reputation, you should immediately take action. In this case, you can contact your manager or the Ethics and Compliance Function.

You can also report your concerns via email to etik@dcscustoms.com.tr.

How Is the Balance Between Legislation and Ethical Principles Maintained?

All departments and employees within DCS are obliged to comply with applicable local and international laws. In cases where laws and ethical principles overlap, the Business Ethics Principles and the Code of Conduct should take precedence. If you encounter a conflict between legal requirements and ethical principles, consult your manager or the Ethics and Compliance Function.



Where Can I Seek Advice and Guidance Regarding Our Principles?

At DCS, we consider our ethics and compliance culture not merely as a set of rules, but as an integrated guidance system.

Every employee should be able to make the right decision, act in accordance with our principles, and receive support in cases of hesitation or uncertainty. For this purpose, several guidance and reporting mechanisms have been established.

The following channels are available for advice and guidance regarding our principles:

- ✓ **Our Reporting, Consultation, and Non-Retaliation Policy** serves as a guide in this regard.
- ✓ **Ethics and Compliance Function:** The department where employees can seek advice and guidance on ethical issues, conflicts of interest, or policy interpretation.
- ✓ **Managers:** The first point of contact for all employees who have questions or concerns about ethical matters or company policies.
- ✓ **Human Resources and Employee Support Directorate:** The unit that provides guidance on matters related to employment, working conditions, and employee relations.
- ✓ You can also reach out via email at etik@dcscustoms.com.tr to report or seek advice, ensuring full confidentiality when requested.

Remember:

- All notifications are evaluated confidentially.
- Anonymous reporting is possible.
- All reports made in good faith will be investigated thoroughly.
- No retaliation will be tolerated against anyone who reports an issue or seeks advice in good faith.
- You are never alone — you can always contact the Ethics and Compliance Function for support.



Reporting and Protection Against Retaliation



We conduct all our business processes on the basis of honesty and accountability.

Any behavior that violates ethical principles or the law threatens not only our company's integrity but also the trust and well-being of society.

Therefore, it is our shared responsibility to report any situations we observe or suspect in a safe and confidential manner.

Reportable Issues (including but not limited to)

- Bribery, corruption, theft, or fraud
- Harassment, mobbing, discrimination
- Disclosure of confidential information, data security breaches
- Accounting irregularities or financial misconduct
- Misuse of company assets
- Environmental damage
- Occupational health and safety violations
- Any other form of unethical or unlawful behavior

Key Principles for Managers

- Managers are responsible for fostering a safe reporting environment and promoting an ethical culture.
- They must ensure the reporting process is implemented accurately and effectively.
- Managers should support and enforce the company's zero-tolerance stance on retaliation.
- They should treat all reporters with impartiality and respect, maintaining confidentiality.
- Managers must cooperate fully with the Ethics and Compliance Function in the investigation process.
- All ethical investigations and their outcomes must be handled transparently and fairly.

Key Principles for the Ethics and Compliance Function

- Responsible for designing, implementing, and monitoring the whistleblowing and reporting system.
- Ensures confidentiality and impartial review of all reports.
- Protects reporters' rights and takes immediate action in case of retaliation.
- Presents regular reports to the Board of Directors to monitor system effectiveness.
- Provides regular employee training to strengthen awareness and improve policy processes.

Key Principles for Employees

- Comply fully with the company's policies, procedures, and ethical rules.
- Immediately report any behavior or situation that may appear unethical or unlawful.
- Do not misuse the reporting system; avoid malicious, false, or misleading statements.
- Act in line with the Business Ethics Principles and Code of Conduct to protect company integrity and trust.

See also: Whistleblowing, Consultation and Non-Retaliation Policy

Revision History

According to the Board of Directors Resolution No. 182 dated April 19, 2017, the Fundamental Business Ethics Principles and Code of Conduct, procedures, and policies have been established.

They have been revised on the dates indicated below.

Revision	Date
No1	17.12.2020
No2	17.11.2025
No3	17.08.2026

DCS



Ethics and Compliance



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