

GIFT AND HOSPITALITY POLICY

DCS



Gift and Hospitality Policy

1 Purpose

The DCS Gift and Hospitality Policy is established to ensure that all gifts, hospitality, and entertainment activities offered or accepted by DCS employees and its affiliates are conducted with integrity, transparency, and in compliance with applicable legal and ethical standards.

This policy aims to prevent actual or perceived conflicts of interest and to protect DCS from allegations of bribery or undue influence.

2 Scope

This policy applies to all DCS employees, contractors, consultants, and third-party stakeholders. It covers situations in which gifts, hospitality, or other forms of entertainment are offered or received during the conduct of business on behalf of DCS.

3 Definitions

Gift: Any item of value given without expectation of return, including money, goods, services, or favors. This includes tangible products, gift vouchers, discounts, event tickets, club memberships, complimentary services, or other non-monetary benefits.

Hospitality: The provision of meals, entertainment, travel, accommodation, or other services in the context of a business relationship.

Bribery: The offer, giving, receiving, or soliciting of anything of value to influence the actions of an individual in a powerful or responsible position, regardless of whether the party is from the public or private sector.

Undue Influence: The unethical or excessive pressure by one person to influence another's decision-making for personal gain.

4 Policy Statements

4.1 General Principles

DCS employees and affiliates must not offer, give, request, or accept any gifts or hospitality that may influence or appear to influence business decisions, create conflicts of interest, or compromise impartiality. All gifts and hospitality must be appropriate, reasonable, and proportionate to the circumstances.

Extravagant or lavish gifts or hospitality are strictly prohibited.

Gifts and hospitality must never be offered or accepted with the intent to obtain or retain business, gain an unfair advantage, or improperly influence the recipient.

4.2 Offering Gifts and Hospitality

When offering gifts or hospitality on behalf of DCS, employees must ensure:

- The offer aligns with DCS's values and ethical standards.
- The gift or hospitality is legal in the recipient's country and complies with local laws and regulations.
- The value is modest and reasonable given the business context and relationship with the recipient.
- The offer is not made during or near a tender, contract negotiation, or other sensitive business decision-making processes.
- All offered gifts and hospitality, regardless of their value, must be recorded in the DCS Gift and Hospitality Register. If they exceed the financial threshold set and announced by the company, they must be approved by a manager or the Ethics and Compliance Function.

4.3 Accepting Gifts and Hospitality

DCS employees must not accept:

- Gifts or hospitality of significant value or that may be perceived as extravagant.
- Gifts or hospitality offered to influence business decisions or create a sense of obligation.
- Gifts or hospitality from suppliers, clients, or partners involved in active or potential tenders, contract negotiations, or other business dealings.

Employees may accept modest and appropriate gifts or hospitality customary in a business context, provided there is no conflict of interest.

All received gifts, treats, or hospitality—especially those exceeding a certain value—must be reported to the employee's manager and the Ethics and Compliance Function. Additionally, the situation must be fully and accurately recorded in the DCS Gift and Hospitality Register.

4.4 Specific Prohibitions

Cash Gifts: Employees must never offer or accept cash or cash-equivalent gifts (e.g., gift cards with monetary value).

Gifts During Business Decisions: Gifts or hospitality must not be offered or accepted during tenders, contract negotiations, or any period requiring impartiality. Even if within set limits, such actions may create the perception of influencing business decisions.

Gifts to Public Officials: Extra caution must be exercised when conducting business with public officials. No gifts of any kind or value should be given or offered to public officials. Any hospitality provided to public officials, if required by the nature of the business, must comply with local laws and regulations and requires prior approval from the Ethics and Compliance Function.

4.5 Exceptions

Promotional items of nominal value such as branded pens, calendars, or small souvenirs may be given or accepted without prior approval if they are appropriate and customary in a business context.

Reasonably valued business meals consistent with local customs may generally be accepted but must still be reported if they exceed the financial threshold set by the company.

4.6 Notification and Approval

All offered or accepted gifts and hospitality, especially those exceeding the financial thresholds pre-determined by DCS, must be reported to the Ethics and Compliance Function and fully recorded in the Gift and Hospitality Register.

Employees must seek guidance and approval from their managers or the Ethics and Compliance Function before offering or accepting any gift or hospitality that may exceed the defined limits, create an expectation of reciprocity, or give the impression of influencing business decisions. Similarly, in cases of uncertainty about the appropriateness of a gift or hospitality, it is mandatory to consult the relevant departments.

The Ethics and Compliance Function will regularly review and monitor the Gift and Hospitality Register to ensure compliance with this policy.

4.7 Record Keeping

DCS maintains the Gift and Hospitality Register to document all gifts and hospitality offered or received. Records must include the date, value, nature, involved parties, and business context.

All records must be stored according to the DCS Data Retention Policy and be readily available for audit or administrative review.

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Responsibilities

5.1 Employees

- Understand and comply with this policy in all business relationships.
- Report and obtain approval for any gifts or hospitality that may exceed thresholds or create a potential conflict of interest.
- To report all gifts and hospitality to the Ethics and Compliance Function and ensure they are properly recorded.

5.2 Managers

- Ensure their teams are aware of and comply with this policy.
- Review and approve reported gifts and hospitality and provide guidance on appropriate conduct.
- Monitor and report concerns regarding gift and hospitality practices within their teams.

5.3 Ethics and Compliance Function

- Oversee policy implementation and provide training and guidance to employees.
- Record all reported gifts and hospitality.
- Regularly review the Gift and Hospitality Register and ensure compliance.
- Investigate reported policy violations and take appropriate corrective actions.

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Monitoring and Compliance

DCS will conduct regular audits of the Gift and Hospitality Register to ensure compliance with this policy.

Policy compliance will be evaluated as part of regular compliance reporting.

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Policy Violations

Non-compliance with this policy may result in various sanctions, including termination of employment or contracts. Depending on the severity and circumstances, legal proceedings may be initiated against individuals or entities found in breach.

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Reporting and Protection of Whistleblowers

DCS provides mechanisms for employees, suppliers, and other stakeholders to report concerns about potential violations of this policy confidentially and without fear of retaliation. Any observed or suspected misconduct must be reported, even if it involves supervisors or higher management.

Reports can be submitted to the Ethics and Compliance Function via the email address:
etik@dcscustoms.com.tr.

DCS allows anonymous reporting and treats all reports with the same level of seriousness. All notifications are handled confidentially and in accordance with the **Whistleblower Protection Policy** to protect the reporting party from retaliation.

DCS commits to investigating all policy violation reports promptly and fairly. If a violation is confirmed, appropriate corrective actions will be taken to remedy any resulting harm.

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Review and Revision

This policy will be reviewed at least once a year from its effective date under the coordination of the Ethics and Compliance Function, to ensure compliance with local and international laws. It will be updated as necessary to reflect changes in legal requirements, standards, and DCS's business practices.

Other amendments and revisions will be prepared as justified proposals by the Ethics and Compliance Function, based on the company's assessments of relevant risks. These proposals will be submitted to the Board of Directors and, upon approval, will come into effect and be recorded through the document management software.



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Compliance Program