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## RESPONSIBLE JEWELLERY COUNCIL (RJC) POLICY

philoro MELTING & REFINING GmbH is a member of the Responsible Jewellery Council (RJC). The RJC is a standards-setting organisation established to advance responsible ethical, human rights, social and environmental practices throughout the gold, silver, platinum group metals, diamond and coloured gemstone jewellery supply chain.

The RJC has developed a benchmark standard for the jewellery supply chain and credible mechanisms for verifying responsible business practices through third-party auditing.

As an RJC member we commit to operating our business in accordance with the **RJC Chain of Custody Standard**. We commit to integrating ethical, human rights, social and environmental considerations into our day-to-day operations, business planning activities and decision-making processes.

## HUMAN AND LABOUR RIGHTS

We are committed to respecting all human rights in our own operations and business relationships in accordance with the **Universal Declaration of Human Rights (UDHR)**, the **UN Guiding Principles on Business and Human Rights** and relevant conventions of the **International Labour Organization (ILO)**. Our human rights policy covers the following key commitments:

- ▶ All forms of violence and harassment in the workplace are prohibited, including but not limited to corporal punishment; harsh or degrading treatment; sexual or physical harassment; mental, physical, verbal or sexual abuse; retaliation; coercion; and intimidation. Both direct and indirect harassment in any form is not acceptable in workplace facilities. We commit to ensuring that our employees are not subjected to harassment or violence, or threatened with these towards themselves, their family or colleagues.
- ▶ To never engage in or knowingly support child labour (including the worst forms of child labour) as defined by International Labour Organisation (ILO) conventions 138 and 182;
- ▶ To never engage in or knowingly support forced labour as defined by International Labour Organisation (ILO) convention 29, including bonded labour, deceptive recruitment, human trafficking and indentured or involuntary prison labour.
- ▶ To provide a safe and healthy working environment for all employees;
- ▶ To treat employees with dignity and respect, which includes:
  - Ensuring fair and transparent discipline and grievance procedures.
  - Recognising and respecting the right of all employees to associate freely and enter into collective bargaining.
  - To provide all employees with fair terms of employment and legally mandated benefits.
  - To prohibit all forms of discrimination, including but not limited to discrimination based on race, colour, ethnicity, caste, national origin, religion, disability or genetic information, gender, sexual orientation, union membership, political affiliation, marital status, parental or pregnancy status, physical appearance, HIV status, age or any other personal characteristic unrelated to the inherent requirements of the work.
- ▶ To promote human rights in our dealings with business partners and other relevant stakeholders.
- ▶ philoro MELTING & REFINING GmbH expects all of its employees, suppliers and sub-contractors to take steps to ensure that this policy is adhered to.

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## BRIBERY AND CORRUPTION

We prohibit bribery and corruption in all business practices and transactions carried out by employees and by agents acting on our behalf. For the purpose of this policy, bribery is defined as giving, offering or receiving any undue advantage to or from:

- ▶ A public or government official;
- ▶ A political candidate, party or official; or
- ▶ Any private sector employees, directors or officers, or their agents or representatives.

## ANTI-MONEY LAUNDERING AND FINANCE OF TERRORISM

We commit to not engaging in or contributing to money laundering or the finance of terrorism. philoro MELTING & REFINING GmbH has implemented Anti-Money Laundering (AML) and Know Your Counterparty (KYC) procedures to:

- a) Establish the identify of all counterparties;
- b) Verify that counterparties and, if applicable, beneficial owners are not named on relevant government lists for individuals or organisations implicated in money laundering, fraud or involvement with prohibited organisations and/or those financing conflict;
- c) Maintain an understanding of the nature and legitimacy of the businesses operated by counterparties and;
- d) Monitor transactions for unusual or suspicious activity.

## ENVIRONMENTAL MANAGEMENT

We commit to reducing and managing the environmental impacts of our business operations through the implementation of an Environmental Management System (EMS). This includes:

- ▶ The responsible management of all wastes and emissions to air, water and land.
- ▶ Establishing energy and water efficiency measures.
- ▶ Seeking to ensure the responsible and efficient use of other natural resources, where applicable.

## PRODUCT DISCLOSURE

We will not knowingly make any untruthful, misleading or deceptive representation, or make any material omission in the selling, advertising or marketing of jewellery products and materials. We further commit to disclosing information on the physical characteristics of jewellery products and materials in accordance with the Responsible Jewellery Council (RJC) Code of Practices Standard.

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## SUPPLY CHAIN POLICY – CONFLICT-AFFECTED AND HIGH-RISK AREAS

- 1) This policy confirms our commitment to respect human rights, avoid contributing to the finance of conflict and comply with all relevant UN sanctions, resolutions and laws.
- 2) As a member of the Responsible Jewellery Council (RJC), we commit to proving, through independent third-party verification, that we:
  - a) respect human rights according to the Universal Declaration of Human Rights and International Labour Organization Declaration on Fundamental Principles and Rights at Work;
  - b) do not engage in or tolerate bribery, corruption, money laundering or finance of terrorism;
  - c) support transparency of government payments and rights-compatible security forces in the extractives industry;
  - d) do not provide direct or indirect support to illegal armed groups;
  - e) enable stakeholders to voice concerns about the jewellery supply chain; and
  - f) are implementing the **OECD five-step framework** as a management process for risk-based due diligence for responsible supply chains of minerals from conflict-affected and high-risk areas.
- 3) We also commit to using our influence to prevent abuses by others.
- 4) Regarding serious abuses associated with the extraction, transport or trade of gold, silver, platinum group metals, diamonds and coloured gemstones: We will neither tolerate nor profit from, contribute to, assist or facilitate the commission of:
  - a) torture, cruel, inhuman and degrading treatment;
  - b) forced or compulsory labour;
  - c) any kind of child labour;
  - d) human rights violations and abuses; or
  - e) war crimes, violations of international humanitarian law, crimes against humanity or genocide.
- 5) We will immediately stop engaging with upstream suppliers if we find a reasonable risk that they are committing abuses described in paragraph 4 or are sourcing from, or linked to, any party committing these abuses.
- 6) Regarding direct or indirect support to non-state armed groups: We will not tolerate direct or indirect support to non-state armed groups, including, but not limited to, procuring gold, silver, platinum group metals, diamonds and coloured gemstones from, making payments to, or otherwise helping or equipping non-state armed groups or their affiliates who illegally:
  - a) control mine sites, transportation routes, points where gold, silver, platinum group metals, diamonds and coloured gemstones are traded and upstream actors in the supply chain; or
  - b) tax or extort money, or minerals at mine sites, along transportation routes or at points where gold, silver, platinum group metals, diamonds and coloured gemstones are traded, or from intermediaries, export companies or international traders.

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- 7) We will immediately stop engaging with upstream suppliers if we find a reasonable risk that they are sourcing from, or are linked to, any party providing direct or indirect support to non-state armed groups as described in paragraph 6.
- 8) Regarding public or private security forces: We affirm that the role of public or private security forces is to provide security to workers, facilities, equipment and property in accordance with the rule of law, including law that guarantees human rights. We will not provide direct or indirect support to public or private security forces that commit abuses described in paragraph 4, or that act illegally as described in paragraph 6.
- 9) Regarding bribery and fraudulent misrepresentation of the origin of gold, silver, platinum group metals, diamonds and coloured gemstones: We will not offer, promise, give or demand bribes, and will resist the solicitation of bribes, to conceal or disguise the origin of gold, silver, platinum groups metals, diamonds and coloured gemstones, or to misrepresent taxes, fees and royalties paid to governments for the purposes of extraction, trade, handling, transport and export of gold, silver, platinum group metals, diamonds and coloured gemstones.
- 10) Regarding money laundering: We will support and contribute to efforts to eliminate money laundering where we identify a reasonable risk resulting from, or connected to, the extraction, trade, handling, transport or export of gold, silver, platinum group metals, diamonds and coloured gemstones.

## GRIEVANCE PROCEDURE

philoro MELTING & REFINING GmbH has established this procedure to hear any concerns or complaints from interested parties and stakeholders regarding its supply chain and business practices.

Concerns can be raised by interested parties, also anonymously if desired, either by using the contact form on our website [www.philoro-mr.com](http://www.philoro-mr.com) or via email.

**Contact form:** <https://philoro.at/hinweisgebersystem>

**Email:** [tellus@philoro.com](mailto:tellus@philoro.com)

On receiving a complaint, we will aim to contact you as soon as possible:

- contact you as soon as possible (unless the report was made anonymously) to gather more information regarding your grievance, where applicable;
- decide who is the appropriate person internally to handle the grievance, or help redirect you to another entity, such as a relevant company, industry body or other organisation;
- identify any actions we should take (if any), or monitor the situation;
- advise you of any decisions or outcomes; and;
- keep records on grievances received and the internal process followed to address such grievances, for at least five years.

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## REVIEW AND TRAINING

philoro MELTING & REFINING GmbH conducts an annual review of the Sustainability and Responsible Business Practices document, which is formally endorsed by management during the annual management review to ensure it remains up to date and fit for purpose. Any updates are communicated to all relevant stakeholders.

The Authorized Representative of the Supplier confirms that the principles set out in this document are acknowledged and adhered to. The Supplier's business activities comply with the requirements of the Responsible Jewellery Council (RJC) Code of Practices and the RJC Chain of Custody Standards, as well as the OECD Guidelines for Responsible Mineral Supply Chains from Conflict-Affected and High-Risk Areas. Appropriate due diligence measures are implemented throughout the Supplier's own supply chain to prevent human rights violations, corruption, money laundering and adverse environmental and social impacts. The Supplier acknowledges the right of philoro MELTING & REFINING GmbH to conduct targeted audits, reviews, or due diligence assessments in accordance with RJC requirements, and to provide relevant evidence of compliance upon request.



Date



Signature