

YESAŞ KUYUMCULUK SAN. VE TİC. LTD. ŞTİ., specializing in gold, silver, and diamond jewelry, is committed to conducting its business with integrity, transparency, and respect for human rights and environmental standards. This policy outlines the due diligence process for ensuring ethical sourcing and responsible business practices in the procurement and sale of gold, silver, and diamond jewelry, adhering strictly to OECD Due Diligence Guidance and Annex II.

**Purpose** The purpose of this policy is to establish a robust framework aligned with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (CAHRAs), including Annex II, for identifying, assessing, and mitigating risks associated with the sourcing and supply chain of gold, silver, and diamonds. This includes risks related to conflict financing, human rights abuses, and environmental degradation.

#### OECD 5-Step Due Diligence Process:

**Step 1: Establish Strong Company Management Systems** • Develop and implement clear management policies aligning with OECD standards. • Clearly communicate company expectations regarding ethical sourcing to suppliers and stakeholders. • Assign senior-level management responsibility for overseeing the due diligence process.

**Step 2: Identify and Assess Risks** • Conduct regular risk assessments to identify ethical, compliance, and Annex II-specific risks within the gold, silver, and diamond supply chains. • Prioritize monitoring of sourcing from conflict-affected and high-risk areas (CAHRAs).

**Step 3: Design and Implement a Risk Management Strategy** • Vet and verify suppliers through comprehensive due diligence, ensuring compliance with international human rights, labor, and environmental standards, consistent with Annex II. • Require suppliers to provide proof of origin and certifications, such as the Kimberley Process Certification Scheme for diamonds and other recognized international standards for gold and silver. • Implement traceability systems to establish transparent chains of custody from source to final product, ensuring ethical sourcing and compliance with Annex II.

**Step 4: Carry Out Independent Third-Party Audits** • Conduct regular audits and inspections of suppliers, employing third-party auditors where necessary, to objectively verify compliance with the OECD Due Diligence standards and Annex II requirements.

**Step 5: Report Annually on Supply Chain Due Diligence** • Document all due diligence processes, audit findings, corrective actions, and risk mitigation measures. • Publish annual sustainability and compliance reports transparently communicating due diligence efforts and progress to stakeholders.

**Risk Mitigation and Corrective Actions** • Develop and implement corrective action plans for identified risks or noncompliance in accordance with OECD guidelines and Annex II standards. • Collaborate proactively with suppliers to improve sourcing practices and mitigate adverse impacts effectively.

**Training and Awareness** • Conduct regular training for employees and suppliers on OECD Due Diligence standards, Annex II requirements, ethical sourcing principles, and compliance obligations. • Promote awareness about the social, environmental, and ethical implications of sourcing gold, silver, and diamonds responsibly.

**Policy Review and Updates:**

- This policy will be reviewed annually or more frequently as needed to reflect changes in regulations, industry standards, and company operations.
- Updates will be communicated to all relevant parties in a timely manner.

**Enforcement and Compliance:**

- Non-compliance with this policy will result in disciplinary actions, up to and including termination of contracts for suppliers and legal actions where applicable.
- Encourage employees and external stakeholders to report violations of this policy through established reporting channels, ensuring confidentiality and protection from retaliation.

**APPROVED BY THE CEO AND THE BOARD OF DIRECTORS****YESAŞ KUYUMCULUK SAN. VE TİC. LTD. ŞTİ.**

**YESAŞ KUYUMCULUK**  
**SANAYİ ve TİCARET LİMİTED ŞİRKETİ**  
Yenibosna Merkez Mah. Kuyumcular Sk.  
İstanbul Vizyon Park Genel Merkez Plaza No:4  
İç Kapı No: 6512 Bahçelievler / İSTANBUL  
Yenibosna V.D. 950 106 2340

**PREPARED AND APPROVED BY YESAŞ KUYUMCULUK BOARD OF DIRECTORS**