Group Dianco

Global Standards for Business Partners

VERSION 2026

Group Dianco believes in doing business with business partners, including suppliers, manufacturers, contractors, joint venture partners, agents, distributors and consultants, who embrace and demonstrate high standards of ethical business conduct.

These Global Standards for Business Partners (the "Standards") set out the minimum requirements for all Group Dianco business partners.

Product Integrity, Quality and Safety

Group Dianco has a fundamental responsibility to ensure that customers and consumers can trust the integrity, quality and safety of its products. Business partners are expected to provide goods and services that meet or exceed all applicable legal requirements and all agreed quality and safety standards. Any threat to product integrity or safety must be reported to Group Dianco immediately.

Transparency and honesty are at the heart of every Group Dianco business relationship. Our core business is natural diamonds. Misrepresenting a laboratory-grown (synthetic) or treated diamond as an untreated natural diamond is regarded by Group Dianco as fraud, and Group Dianco will pursue all available legal remedies, including court proceedings, against any business partner who does so.

Business partners are expected to:

- Disclose clearly and accurately, on all invoices and related documents, whether goods are natural, laboratory-grown or treated, using terminology consistent with applicable law and recognised industry standards (including ISO 18323 and the CIBJO Diamond Book).
- Maintain documented, auditable systems at every stage of their diamond pipeline to prevent the mixing or contamination of natural and laboratory-grown diamonds, including the use of appropriate screening and detection equipment.
- Take all necessary steps to ensure that none of their activities bring the diamond industry into disrepute or damage consumer confidence in natural diamonds.

Responsible Sourcing and Supply Chain Due Diligence

Group Dianco requires all suppliers to maintain a clear, traceable and documented sourcing and supply chain. In particular, business partners must:

- Comply fully with the Kimberley Process Certification Scheme and the World Diamond Council System of Warranties, and include the System of Warranties statement on all invoices for rough and polished diamonds and jewelry containing diamonds.
- Carry out risk-based supply chain due diligence in line with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, applying enhanced due diligence to any sourcing connected with conflict-affected and high-risk areas (CAHRAs).

- Comply with all applicable sanctions, import restrictions and trade controls, including restrictions on diamonds of Russian origin, and be able to provide country-of-origin and provenance documentation on request.
- Maintain effective anti-money laundering and know-your-customer (AML/KYC) procedures in accordance with applicable law.

Group Dianco will favour business partners that hold recognised responsible-sourcing certifications, such as Responsible Jewellery Council (RJC) membership.

Employment Practices

Group Dianco is committed to treating its employees fairly and with dignity and respect. We expect business partners to share this commitment, to comply with all applicable employment laws and to respect internationally recognised human rights, including the UN Guiding Principles on Business and Human Rights. Our expectations include:

- **Child labour** - Business partners will not employ anyone below the local mandatory school-leaving age or the legal minimum employment age in any country where they operate. In no case will business partners employ non-family workers under the age of 15, except for child actors and models employed in advertising or media who are protected by applicable child labour requirements. Young workers under 18 must not perform hazardous work.
- **Compensation** - Business partners will, at a minimum, comply with all applicable wage and hour laws and regulations, including those relating to minimum wages, overtime and legally mandated benefits.
- **Discrimination** - Business partners will not discriminate on the basis of gender, race, ethnicity, religion, age, disability, nationality or any other personal characteristic or belief. Group Dianco will favour business partners who provide equal opportunity to all and who actively support gender equality in the workplace.
- **Forced labour** - Business partners will not use forced or involuntary labour of any kind, whether bonded, prison or indentured labour, debt servitude or human trafficking, and will not retain workers' identity documents or charge workers recruitment fees.
- **Freedom of association and collective bargaining** - Business partners will respect employees' lawful right to freedom of association and their lawful right to choose, or not to choose, collective bargaining representation.
- **Safety and health** - Business partners will provide a safe and healthy working environment for their employees. Where applicable, this also applies to housing and dining facilities.
- **Workplace harassment or abuse** - Business partners will not subject employees to physical, verbal, sexual or psychological harassment or abuse, and will not use corporal or physical punishment to discipline employees.
- **Working hours** - Business partners will comply with all applicable laws and regulations regarding working hours and rest periods.

Environment

Group Dianco believes in doing business with business partners who share its commitment to protecting the environment through sound environmental management. Business partners are expected to comply with all applicable environmental laws and regulations.

Group Dianco will favour business partners who seek to minimise their use of energy and non-renewable resources, reduce and recycle waste, measure and reduce their greenhouse gas emissions, and minimise the overall environmental impact of their operations. Any environmental or sustainability claims made by business partners must be accurate and supported by evidence.

Conflicts of Interest

Group Dianco expects business decisions to be made in the best interests of the company. Any situation that creates, or appears to create, a conflict between personal interests and the interests of Group Dianco must be avoided.

A conflict of interest may arise when doing business with an organisation that employs, or is partially or wholly owned by, a Group Dianco employee or an employee's family members or close personal friends. Business partners are expected to disclose any actual or potential conflict of interest to Group Dianco.

Anti-Corruption

Group Dianco strictly abides by all applicable anti-corruption laws, including the U.S. Foreign Corrupt Practices Act and the UK Bribery Act, and expects business partners to do the same.

Business partners may not pay bribes or engage in corrupt practices of any kind, including to advance Group Dianco's business interests. This includes, directly or indirectly, offering, promising, paying or authorising the payment of money or anything of value to any government official, political party, party official, candidate for political office or official of a public international organisation (such as the European Union or the World Bank), or to any private individual, in order to influence a decision, obtain or retain business, or secure any improper commercial advantage. Facilitation payments are not permitted.

Gifts, Favours and Entertainment

Gifts, favours and entertainment are not needed to do business with Group Dianco and may lead, or appear to lead, to a conflict of interest.

In many industries and countries, gifts, favours and entertainment are used to strengthen business relationships. Throughout the world, one principle is common and clear: no gift, favour or entertainment should be offered or accepted if it obligates, or appears to obligate, the recipient.

Gifts or entertainment may be provided only if they are a reasonable complement to a business relationship, are of modest value, and are not contrary to the law or to Group Dianco policy. Group Dianco employees may not accept gifts, favours or entertainment with a total value of more than HKD 800 (approximately EUR 90 / USD 100) in any year from the same company. Some Group Dianco entities may apply a lower limit.

Group Dianco policy expressly prohibits Group Dianco employees from:

- Requesting or soliciting personal gifts, favours, entertainment or services.
- Using their position to solicit vendors, including financial institutions, for preferential personal treatment in pricing, terms or loans.
- Accepting cash or cash equivalents.
- Accepting lavish or excessive gifts or entertainment.

Confidential Information and Data Protection

Business partners are expected to safeguard Group Dianco's confidential information by keeping it secure, limiting access to those who need it to do their work, and avoiding discussion of confidential information in public places, such as on planes, in elevators and on phone calls. Confidential information must not be entered into public or unsecured online tools, including generative AI platforms, without Group Dianco's prior approval.

Group Dianco's confidential information may not be disclosed, as it gives Group Dianco a competitive advantage. Confidential information includes trade secrets, detailed sales and profit figures, pricing and inventory information, new product or marketing plans, research and

development ideas, manufacturing processes, personnel information, and information about potential acquisitions, divestitures and investments. The obligation to protect Group Dianco's confidential information continues after the business relationship ends.

Business partners must handle any personal data received from or on behalf of Group Dianco in accordance with all applicable data protection laws, including the EU General Data Protection Regulation (GDPR) where it applies.

Group Dianco will likewise respect and safeguard the confidential information of its business partners.

Fair Competition and Antitrust

Group Dianco believes in free and open competition and strictly abides by all applicable fair competition and antitrust laws in every country where it does business. Business partners are expected to comply with all applicable laws and regulations on fair competition and antitrust.

Other Legal Requirements

Business partners are expected to comply with all applicable laws not otherwise addressed in these Standards. In these Standards, "applicable laws" means all applicable local, state, provincial and national laws, codes, rules and regulations, as well as all applicable treaties.

Communication

We expect business partners to communicate these Standards to their employees and their own business partners, and to ensure that they adhere to them.

Monitoring and Compliance

Business partners must notify Group Dianco immediately if they become aware of any practice by themselves, their employees or their business partners that does not comply with these Standards, and must promptly develop and implement a plan to correct it. Group Dianco carries out various monitoring activities to confirm compliance with these Standards, which may include requests for documentation, its own site inspections and audits, and independent third-party audits. Business partners are expected to cooperate fully with these activities.

Our Expectation

We expect all business partners to live up to these Standards and to do the right thing. A business partner's failure to observe and abide by these Standards may result in Group Dianco ending its business relationship with that partner.

Questions or Concerns

Group Dianco strongly encourages any business partner who has a question about these Standards, or who feels pressured by a Group Dianco employee or another business partner to violate them, to contact Group Dianco senior management. Concerns raised in good faith will be treated confidentially and no one will face retaliation for raising them.