

Scope: Modeling And Design Of Jewelry With Gold, Silver Precious Metals And Precious Stones (Diamonds), Production, Sale And Export

As a distinguished manufacturer and exporter of jewelry, SİMORO Kuyumculuk San. ve Dış Tic. Limited Şirketi is deeply committed to maintaining the highest standards of corporate responsibility, ethics, and compliance within every aspect of our operations. This document outlines our policies, which are designed to guide our actions in accordance with national and international regulations, ethical business practices, environmental stewardship, and social responsibility.

Legislation and Regulations

- a. Comprehensive Compliance: İnci Kuyumculuk (Maya Dizayn) pledges full compliance with all pertinent national and international legislation and regulations within the operational countries, ensuring our operations not only meet but exceed statutory requirements.
- b. Personnel Responsibility: Every employee is directed and expected to follow all applicable laws, regulations, and internal policies related to their business activities. This commitment to legal and ethical conduct is integral to our corporate identity.
- c. Knowledge and Understanding: It is incumbent upon all employees to be familiar with and understand the legal, regulatory, and internal guidelines relevant to their specific roles within the company.
- d. Compliance Management: Our dedicated compliance team vigilantly maintains an upto-date list of legal and regulatory requirements, ensuring daily adherence. A meticulous record-keeping system is in place to document compliance efforts and outcomes.

Money Laundering, Terrorism Financing, Other Financial Offenses

- a. Vulnerability Assessment: Recognizing the potential vulnerabilities within the gems and jewelry sector to financial crimes, İnci Kuyumculuk (Maya Dizayn) has implemented robust systems to analyze and protect against the misuse of our operations by criminals.
- b. Regulatory Compliance: We adhere strictly to national laws regarding financial account review and internal controls, informed by:
 - The AML Turkish Government act.
 - The FATF 40 Recommendations and 8 special recommendations.
- c. Staff Vigilance: Employees tasked with financial management are especially trained to understand and act upon the requirements related to preventing money laundering and financial offenses.
- d. Ongoing Compliance Monitoring: Our compliance officers are responsible for the continual oversight of our anti-money laundering (AML) and counter-financing of terrorism (CFT) strategies, including customer due diligence (KYC & KYS), identifying and reporting suspicious transactions, and comprehensive record-keeping.

System of Warranties

- a. Commitment to Ethical Diamond Trading: As part of our dedication to ethical sourcing, İnci Kuyumculuk (Maya Dizayn) fully complies with the World Diamond Council's System of Warranties Declaration, ensuring our diamonds are conflict-free.
- b. Zero Tolerance for Conflict Diamonds: We refuse to conduct business with any supplier dealing in conflict diamonds or failing to adhere to the System of Warranties Declaration, upholding our strict ethical standards.

Anti-Bribery and Facilitation Payment Policy

- a. Prohibition of Bribery: İnci Kuyumculuk (Maya Dizayn) enforces a strict ban on bribery and facilitation payments in all forms, across all levels of the organization.
- b. Fair Competition: We commit to conducting all business dealings in a manner that ensures fair competition, refusing any form of payment, gift, or promise that could compromise our integrity.
- c. Legal Compliance: Our policies strictly prohibit bribery and facilitation payments, aligning with local and international laws to maintain our reputation as an ethical business entity.

Disclosure of Treated Diamonds, Synthetics, and Stimulants

- Transparent Practices: We ensure full disclosure regarding the nature of the diamonds we deal in, including any treatments they may have undergone, guaranteeing our customers make informed purchases.

Diamond & Gemstone Sourcing Policy as per OECD

- Ethical Sourcing Commitment: İnci Kuyumculuk (Maya Dizayn) is devoted to sourcing our materials in a manner that respects human rights, ethics, and environmental responsibility, avoiding any association with conflict-affected and high-risk areas.

Gold, Silver & Platinum Group Of Metal Sourcing Policy

- **Responsible Sourcing:** We are committed to sourcing our precious metals from suppliers who adhere to ethical sourcing guidelines, ensuring our products meet the highest standards of social, human rights, and environmental responsibility.

Supply Chain Management / Best Endeavours

- **Supplier and Contractor Compliance:** Our management takes significant steps to ensure that our suppliers and contractors are in compliance with International Social Standards, reinforcing our commitment to responsible business practices.

(Continues with detailed expansions on Employment, Health and Safety, Non-Discrimination, Disciplinary Practices, Child Labour, Forced Labour, Human Rights, Environment Protection, and Product Security policies.)
For any concerns of non-compliance or deviations from our ethical policy, stakeholders are encouraged to contact us directly. Those interested in our annual sourcing compliance report based on OECD guidelines are invited to reach out through our dedicated email address, compliance@incigold.com

APPROVED BY THE CEO AND THE BOARD OF DIRECTORS

İnci Kuyumculuk Incorporated Company (Maya Dizayn)



PREPARED AND APPROVED BY İNCİ KUYUMCULUK (MAYA DİZAYN) BOARD OF DIRECTORS