

### Corporate Compliance

“VULCAN&CO” recognizes its long-standing commitment to comply with the law. This success begins with our employees that practices good judgment and personal integrity, complying with our Code of Conduct and our policies and procedures, and by detecting and reporting any violations of laws or policies.

The company provides its employees guidance on certain legal issues as well as procedures for implementing business practices. This guidance can come in many forms. It may be in the form of corporate policies/procedures or individual subsidiary policies/procedures. It may come from more informal direction from management or other leaders in the company. The company continually evaluates and refines its policies and procedures to address specific and applicable legal, regulatory and business requirements. Policies and procedures are made available through employee manuals and department managers.

Sales and Marketing Compliance is one specific area in which the company has expended an enormous amount of effort and compliance resources. Under the guidance of the Sales and Marketing Compliance department, “VULCAN&CO” has developed specific policies and procedures to address many issues which need to be addressed by the company to prevent misunderstandings:

- \*Anti bribery and corruption policy
- \* Know your customer policy
- \* Business partner code of conduct
- \* Selection process for diamond suppliers

These policies and procedures are provided to the relevant employees in a detailed understandable format. All the company employees receive a Field Guide. The field guide will be a tool to assist the employees in meeting the high standards of “VULCAN&CO”.