

Vulcan and Co. – Responsible Business Practices Policy

Effective Date: May 2025

Approved by: Senior Management

1. Commitment to Responsible Business Conduct

Vulcan and Co. is committed to conducting its business in a responsible, ethical, and transparent manner. We adhere to the highest standards of integrity and strive to meet or exceed the expectations of the Responsible Jewellery Council (RJC) Code of Practices 2024. Our goal is to positively impact our employees, supply chain, customers, and the communities in which we operate.

2. Compliance with Laws and Regulations

We comply with all applicable local, national, and international laws and regulations, including those related to labor, anti-corruption, environment, health and safety, and trade.

3. Human Rights and Labor Practices

We respect internationally recognized human rights and are committed to:

- Prohibiting forced labor, child labor, and all forms of exploitation.
- Ensuring safe and fair working conditions, including fair wages and reasonable working hours.
- Promoting non-discrimination, equal opportunity, and diversity.
- Supporting employee well-being and freedom of association.

4. Environmental Responsibility

We aim to minimize our environmental footprint by:

- Promoting energy efficiency and responsible use of natural resources.
- Managing and reducing waste, emissions, and water usage.
- Taking steps to measure and reduce our GHG emissions over time.

5. Ethical Business Practices

We are committed to conducting business with integrity and transparency, including:

- Zero tolerance for bribery, corruption, or fraud.
- Ensuring fair competition and accurate financial reporting.
- Maintaining confidentiality and data privacy.

6. Supply Chain Due Diligence

We expect our suppliers and business partners to align with our standards. Vulcan and Co.:

- Conducts due diligence on our supply chain based on OECD guidelines.
- Requires compliance with the Kimberley Process and conflict-free sourcing.
- Maintains systems to track origin, warranties, and source documentation.

7. Communication and Training

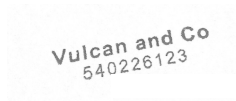
This policy is communicated to all employees, who receive regular training to ensure awareness and alignment with our principles. It is also shared with suppliers and stakeholders and made publicly available.

8. Accountability and Continuous Improvement

Senior management is responsible for overseeing the implementation of this policy. We regularly review our practices, identify areas for improvement, and update our approach to align with evolving standards and stakeholder expectations.

Signed:

Gil Melamed
Managing Director]
Vulcan and Co.
11/05/2025



A handwritten signature in black ink, appearing to be "Gil Melamed", written over a light blue rectangular background.