



İSTOR KUYUMCULUK INC. is a distinguished manufacturer and exporter of jewelry, committed to excellence and integrity in all its business operations.

1.1 Legislation and Compliance

- İstor Kuyumculuk operates in strict adherence to both national and international laws and regulations relevant to the regions of operation.
- It mandates all employees to follow applicable legal standards and internal company policies diligently.
- Employees are responsible for being aware of and understanding the legal, regulatory, and internal guidelines relevant to their roles.
- The compliance department is tasked with keeping a current list of all necessary legal and regulatory requirements, ensuring daily adherence and keeping accurate records of such compliance.

1.2 Prevention of Financial Crimes

- Recognizing the jewelry sector's susceptibility to financial crimes, İstor Kuyumculuk emphasizes the importance of identifying potential risks and implementing protective measures against money laundering.
- The company is committed to reviewing financial transactions and maintaining internal controls in line with national legislation and various international guidelines, including:
 - The AML Act by the Turkish Government.
 - The FATF 40 Recommendations and its 8 special recommendations.
- Personnel are expected to be familiar with and adhere to anti-money laundering and financial offense regulations pertinent to their duties. Non-compliance or failure to report suspicious activities may result in disciplinary action.
- Compliance officers are vigilant in conducting due diligence, including KYC & KYS processes, and regularly review AML/CFT practices, reporting their findings to the management quarterly.

1.3 System of Warranties

- Dealing exclusively in polished diamonds, İstor Kuyumculuk is dedicated to fulfilling all requirements of the World Diamond Council's System of Warranties Declaration.
- Engagement with any part of the supply chain that handles conflict diamonds or fails to adhere to the System of Warranties Declaration is strictly prohibited.

1.4 Anti-Bribery and Anti-Corruption Measures

- İstor Kuyumculuk enforces a zero-tolerance policy towards bribery and facilitation payments throughout its operations.
- The company strictly prohibits any form of bribery and insists on transparency and fairness in all business dealings, adhering closely to local and international laws.

1.5 Transparency in Diamond Trade

- İstor Kuyumculuk advocates for full disclosure regarding the characteristics and treatment of diamonds sold, ensuring that customers are fully informed about the products they purchase.

1.6 Ethical Sourcing Practices

- As a responsible entity, İstor Kuyumculuk commits to sourcing diamonds and gemstones ethically, avoiding any materials from conflict-affected and high-risk areas, and supporting human rights, ethical practices, and environmental stewardship.

1.7 Responsible Sourcing of Precious Metals

- The company is dedicated to environmentally and socially responsible sourcing of gold, silver, and platinum group metals, adhering to strict ethical sourcing guidelines and legislation.

1.8 Supply Chain Integrity

- İstor Kuyumculuk's management is committed to ensuring that its suppliers and contractors adhere to the highest international standards of social responsibility, including compliance with the Responsible Jewellery Council (RJC) standards.

1.9 Fair Employment Practices

- İstor Kuyumculuk upholds fair labor practices in line with national and international laws, ensuring that all employees are treated with respect and receive fair compensation.



1.10 Health and Safety Initiatives

- The company is committed to maintaining a safe and healthy workplace by implementing policies and practices that minimize health and safety risks.

1.11 Equality and Non-Discrimination

- İstor Kuyumculuk promotes a workplace culture free from discrimination, harassment, and any form of coercion, valuing diversity and inclusivity.

1.12 Child Labor Prohibition

- Strictly adhering to local laws, İstor Kuyumculuk prohibits the employment of individuals under the age of 18 in any of its operations.

1.13 Forced Labor Prohibition

- The company ensures that all forms of forced or involuntary labor are strictly prohibited within its facilities.

1.14 Human Rights Advocacy

- İstor Kuyumculuk is dedicated to treating all employees with respect and dignity, safeguarding their rights and promoting a culture of respect.

1.15 Environmental Stewardship

- İstor Kuyumculuk is committed to minimizing its environmental impact, complying with environmental regulations, and fostering environmental awareness among its employees and suppliers.

1.16 Product Security

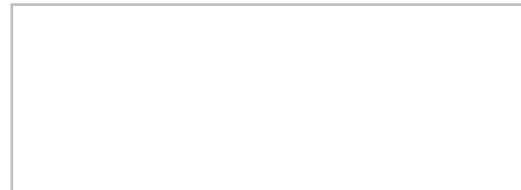
- The company ensures the safety and security of its products throughout the supply chain, implementing stringent security measures.

For concerns regarding compliance or ethical conduct, stakeholders are encouraged to reach out. For a copy of our annual sourcing compliance report, please contact compliance@istor.com.tr

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APPROVED BY THE CEO AND THE BOARD OF DIRECTORS

İstor Kuyumculuk San. ve Tic. A.Ş.



PREPARED AND APPROVED BY İSTOR KUYUMCULUK BOARD OF DIRECTORS