

## Responsible Business Practices Policy Sharman D Neill Ltd and B&S D Ltd

*This Policy Statement defines Sharman D Neill Ltd and B&S D Ltd's commitment to responsible ethical, human rights, social, and environmental practices. This policy applies to our operations and business relationships across the supply chain for Diamonds, Platinum, Gold, and Laboratory Grown Materials.*

### 1. BUSINESS ETHICS

- 1.1 Ethical Standards: We are committed to conducting our businesses to a high ethical standard, ensuring integrity, transparency, and conformance with Applicable Law.
- 1.2 Anti-Corruption: We prohibit all forms of bribery and corruption in all business practices and transactions. We protect workers from penalties for identifying concerns or refusing to participate in bribery.
- 1.3 Money Laundering: We do not tolerate money laundering or the financing of terrorism. We apply robust Know Your Counterparty (KYC) procedures to establish the identity and legitimacy of our business partners.
- 1.4 Sourcing Standards: We adhere to the Kimberley Process Certification System and the World Diamond Council System of Warranties for natural diamonds.
- 1.5 Product Disclosure: We will fully and accurately disclose the material characteristics of all products, using specific descriptors for laboratory-grown materials (e.g., "laboratory-grown," "synthetic") with equal conspicuousness as the name of the stone.
- 1.6 Intellectual Property: We respect third-party intellectual property rights and abide by licensing agreements, particularly regarding growing technologies and methodologies.
- 1.7 Sustainability Claims: Any sustainability or ESG claims made by the company will be truthful, verifiable, and substantiated by evidence in line with ISO 14020.

### 2. HUMAN RIGHTS AND SOCIAL PERFORMANCE

- 2.1 Fundamental Rights: We respect fundamental human rights and individual dignity according to the UN Universal Declaration of Human Rights and the UN Guiding Principles on Business and Human Rights.
- 2.2 Child Labour: We prohibit the use of child labour. The basic minimum working age is 15 years, and workers under 18 shall not perform hazardous work.



DIAMOND BY  
APPOINTMENT

B & S

B & S D Ltd

PO Box 2118  
BELFAST BT1 9RN  
NORTHERN IRELAND  
TELEPHONE: (028) 9024 0339  
E-Mail: jonathan@sharman-d-neill.com

SDN

Sharman D Neill Ltd

PO Box 2118  
BELFAST BT1 9RN  
NORTHERN IRELAND  
TELEPHONE: (028) 9024 0339  
E-Mail: jonathan@sharman-d-neill.com

- 2.3 Forced Labour: We prohibit forced, bonded, indentured, or involuntary prison labour. We ensure all work is voluntary and do not retain original worker documentation.
- 2.4 Non-Discrimination: We provide equal opportunities and do not tolerate discrimination based on race, ethnicity, religion, disability, gender, sexual orientation, age, or any other prohibited basis.
- 2.5 Freedom of Association: We respect the right of workers to associate freely and participate in collective bargaining. Where restricted by law, we support parallel means of dialogue.
- 2.6 Workplace Conduct: We prohibit all forms of workplace violence and harassment, including corporal punishment and degrading treatment.

### 3. ENVIRONMENTAL PERFORMANCE

- 3.1 Environmental Management: We conduct business in an environmentally responsible manner, aiming to eliminate or minimize negative impacts on biodiversity and ecosystems.
- 3.2 Climate Action: We annually quantify our carbon footprint through our accreditation with CFree. We are committed to energy efficiency, offsetting our carbon footprint and working towards using renewable energy in alignment with national frameworks.
- 3.3 Waste and Emissions: We apply the waste mitigation hierarchy (reduce, reuse, recycle, recover) and ensure the responsible management of hazardous substances.

### 4. MANAGEMENT SYSTEMS

- 4.1 Accountability: Senior management is responsible for the implementation of this policy and ensuring all necessary resources are allocated.
- 4.2 Grievance Mechanism: We provide a publicly accessible, legitimate, and rights-compatible complaints and grievance mechanism for both internal and external stakeholders to raise concerns without fear of retaliation.
- 4.3 Monitoring: We conduct documented annual reviews to assess the suitability and effectiveness of our management systems and implement improvements where gaps are identified.