



CONSIDERATE™ PRECIOUS METALS SOURCING POLICY

ABC Refinery is committed to the conduct of its business to the highest standard to ensure that all precious metals come from legitimate and ethical sources and do not contribute to conflict, human rights abuses, terrorist financing practices and money laundering.

ABC's Considerate™ Precious Metals Sourcing Policy and practices are consistent with the OECD Due Diligence Guidance on conflict minerals and the LBMA Responsible Gold Guidance and Responsible Silver Guidance. This policy and the due diligence practices that support it, are implemented through a robust and comprehensive management system. In this regard, we commit to the following:

1. While sourcing from, or operating in, conflict-affected and high-risk areas, we will neither tolerate nor by any means profit from, contribute to, assist with or facilitate the commission by any party of:
 - torture, cruel, inhuman and degrading treatment;
 - any forms of forced or compulsory labour;
 - other gross human rights violations and abuses such as widespread sexual violence;
 - war crimes or other serious violations of international humanitarian law, crimes against humanity or genocide.
 2. We will not deal with upstream suppliers where we consider a reasonable risk they are sourcing from, or linked to, any party committing any abuse of the above.
 3. We will not tolerate direct or indirect support to non-state armed groups, including, but not limited to, procuring precious metals from, making payments to or otherwise providing assistance to, such groups or their affiliates who illegally:
 - Control mine sites, transportation routes and upstream actors in the supply chain; and/or
 - Tax or extort money or precious metals at mine sites, along transportation routes or at points where minerals are traded; or illegally tax or extort intermediaries, export companies or international traders.
 4. We will not engage with, and will immediately discontinue engagement with any business opportunity or business partner where we identify a reasonable risk that they are sourcing from, or linked to, any party providing direct or indirect support to non-state armed groups as described above.
 5. We will not offer, promise, give or demand bribes or kickbacks in any form to individuals including government officials, customers, contractors and suppliers or any other organisation.
 6. We will not disguise the origin of precious metals, or misrepresent taxes, fees and royalties paid to governments for the purposes of extraction, trade, handling, transport and export of precious metals.
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7. We will support efforts and contribute to the elimination of money laundering and financing of terrorism where we identify a reasonable risk of money laundering or financing of terrorism resulting from or connected to the supply and distribution chain of precious metals.

We provide training and require employees, agents, consultants and business partners to comply with our policy and, wherever possible, will enforce it with appropriate disciplinary measures, up to and including termination of employment or contracts.

Contact Information

If you have any questions regarding this policy or feedback regarding its implementation, kindly direct your comment to our Compliance Officer – compliance@abcrefinery.com