



POLICY ON MATERIALS FROM CONFLICT-AFFECTED AREAS

At IWG Ing. W. Garhöfer Ges.m.b.H. , we are committed to conducting our business responsibly in line with the principles and values of our Code of Conduct.

This ethical approach includes taking all possible measures to ensure that the materials we use in our products are sourced from businesses that follow the law, respect the human rights, the rights rights of workers and the communities in which they operate.

To this end, IWG Ing. W. Garhöfer Ges.m.b.H. implements this policy on responsible sourcing throughout our supply chain of gold, silver, and platinum group metals (PGMs), that is intended to affirm our commitment to respect human rights, avoid contributing to finance conflicts and comply with all applicable laws, regulations and national and international conventions, relevant UN sanctions and resolutions.

1. IWG Ing. W. Garhöfer Ges.m.b.H. is a producer of electroplating baths. Our customers come from a wide variety of sectors, such as the jewellery, automotive and electronic industries. As an electroplating-company with 60 years of experience, we offer a wide range of precious metal electrolytes for sophisticated technical applications. This policy confirms IWG Ing. W. Garhöfer Ges.m.b.H.'s commitment to respect human rights, avoid contributing to conflict financing and expresses our commitment to comply with all relevant UN sanctions, resolutions and laws.
2. IWG - Ing. W. Garhöfer Ges.m.b.H. is a certified member of the Responsible Jewellery Council (RJC). As such, we commit to proving, through independent third-party verification, that we:
 - a. respect human rights according to the Universal Declaration of Human Rights and International Labour Organization Fundamental Rights at Work.
 - b. do not engage in or tolerate bribery, corruption, money laundering or finance of terrorism;
 - c. support transparency of government payments and rights-compatible security forces in the extractives industry;
 - d. do not provide direct or indirect support to illegal armed groups; and
 - e. enable stakeholders to voice concerns about the jewellery supply chain.
3. We also commit to using our influence to prevent abuses by others. IWG - Ing. W. Garhöfer Ges.m.b.H will report on the implementation of this policy on a regular basis. The report will include the following information:
 - The risks identified in the supply chain
 - The measures taken to mitigate those risks
 - The outcomes of those measuresThe report will be made available to the IWG - Ing. W. Garhöfer Ges.m.b.H.'s board of directors and to the public.

All suppliers of precious metals will undergo rigorous Due Diligence , and any supplier that fails to comply with the requirements of this policy will be subject to corrective action, which may also include termination of the business relationship.

This policy outlines IWG - Ing. W. Garhöfer Ges.m.b.H 's commitment to sourcing materials from CAHRAs in a responsible and ethical manner. IWG - Ing. W. Garhöfer Ges.m.b.H is committed to preventing and mitigating the adverse impacts of its supply chain on human rights, the environment, and peace and security.

4. Regarding serious abuses associated with the extraction, transport or trade of gold
We will neither tolerate nor profit from, contribute to, assist or facilitate the commission of:
 - a. torture, cruel, inhuman and degrading treatment;
 - b. forced or compulsory labour;
 - c. the worst forms of child labour;
 - d. human rights violations and abuses; and
 - e. war crimes, violations of international humanitarian law, crimes against humanity or genocide.

5. We will immediately stop engaging with upstream suppliers if we find a reasonable risk that they are committing abuses described in paragraph 4 or are sourcing from, or linked to, any party committing these abuses.

6. Regarding direct or indirect support to non-state armed groups
We will not tolerate direct or indirect support to non-state armed groups, including, but not limited to, procuring gold from, making payments to, or otherwise helping or equipping non-state armed groups or their affiliates who illegally:
 - a. control mine sites, transportation routes, points where gold is traded and upstream actors in the supply chain; and
 - b. tax or extort money or gold at mine sites, along transportation routes or at points where gold is traded, or from intermediaries, export companies or international traders.

7. We will immediately stop engaging with upstream suppliers if we find a reasonable risk that they are sourcing from, or are linked to, any party providing direct or indirect support to non-state armed groups as described in paragraph 6.

8. Regarding public or private security forces
We affirm that the role of public or private security forces is to provide security to workers, facilities, equipment and property in accordance with the rule of law, including law that guarantees human rights. We will not provide direct or indirect support to public or private security forces that commit abuses described in paragraph 4 or that act illegally as described in paragraph 6.

9. Regarding bribery and fraudulent misrepresentation of the origin of gold
We will not offer, promise, give or demand bribes, and will resist the solicitation of bribes, to conceal or disguise the origin of gold, or to misrepresent taxes, fees and royalties paid to governments for the purposes of extraction, trade, handling, transport and export of gold.

10. Regarding money laundering

We will support and contribute to efforts to eliminate money laundering where we identify a reasonable risk resulting from, or connected to, the extraction, trade, handling, transport or export of gold.

Date of effect: 18.12.2023

Ing. Christian Garhöfer

