



EMPLOYEE HANDBOOK RULES, POLICIES & STANDARDS

For the employees of:

**SDC Designs, LLC
SDC Created, LLC
SHR Jewelry Group, LLC
A Link Jewelry Co. LLC
Penny Preville Holding Co. LLC
Super Diamond
Harout R Group, LLC
MadeTruly, LLC**

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EMPLOYEE HANDBOOK

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July 2025, Version 3.2

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**SDC Designs, LLC, SHR Jewelry Group, LLC, A Link Jewelry Co., LLC, Penny Preville Holding Co. LLC., SDC Created, LLC., SDC Designs LLC dba SUPER DIAMOND, Harout R.Group, LLC, and MadeTruly, LLC are noted in this document as "SDC"

1.1 BRIBERY AND FACILITATION PAYMENTS

- A) SDC Designs, LLC (SDC) has a strict anti-bribery policy. Any involvement in bribery will result in suspension and possible termination from the company. Relevant authorities (Police, Trade members, etc.) will be notified.
- B) SDC's anti bribery policy relates to accepting and giving gifts to customers / vendors in return for unwarranted rewards (sales, supply of goods) thus influencing the course of fair business and competition. Interviews with buyers/sellers, managers and staff will be used to find if any bribes have taken place.
- C) All employees are told of the risks of bribery and when they may occur with regards to customers and how to avoid these circumstances.
- D) All events and business functions are reviewed before and after to make sure no instances of bribery have taken place.
- E) Through monitoring sales through audits and discussing business transactions with employees, employees are encouraged to report any instances of bribery which may occur.
- F) It is known and understood to all employees that refuse to participate in bribery are supported by the company and in no way will be subject to demotion or other penalty for voicing their concern.
- G) SDC endeavors to eliminate all facilitation payments and that where they do occur; appropriate controls to monitor, oversee and account for all payments are implemented.
- H) Gifts such as corporate holiday baskets, boxes of chocolate, flowers, etc. which are accepted common practices for holidays and significant occasions, and are clearly not meant to influence business decisions, are allowed and are not to be considered a form of bribery.
- I) Various promotional items, (pens, desk clocks, business card holders, etc.) with values up to \$150.00 and are clearly not meant to influence business decisions, are allowed and are not considered a form of bribery.
- J) Potential customers with high-risk bribery expectancies are usually avoided unless proof can be provided to ascertain that they do not involve themselves in bribery schemes.
- K) In the event that an employee feels there is a possibility of a bribe, the employee will report to their manager who will then report to the CEO where the appropriate course of action will then take place and it will be noted in an anti-bribery log.
- L) It is the policy of SDC to commission an independent auditor who is free of bias or any other influence relating to financial or other related inducements.

1.2 MONEY LAUNDERING AND FINANCE OF TERRORISM

- A) Senior management has approved this anti-money laundering program.
- B) The anti-money laundering program is available to the Department of Treasury or its designee upon request.
- C) SDC's anti-money laundering program has incorporated policies, procedures and internal controls based upon the companies' assessment of the money laundering and terrorist financial risks associated with its line or lines of business, as well as those risks associated with its products, customers, suppliers, distribution channels and geographic locations.
- D) SDC's policies, procedures and controls are reasonably designed to detect transactions that may involve the use of SDC to facilitate money laundering or terrorist financing.

Internal Policies, Procedures and Controls

- E) SDC has complied with the requirements of the Bank Secrecy Act (BSA).
- F) SDC has in place a requirement that they file Form 8300 upon receipt of cash or certain non-cash instruments totalling more than \$10,000 in one transaction or two or more related transactions. Records are filed and retained.
- G) SDC has in place a program designed to detect and report activity designed to evade reporting. Such activity, which is known as “structuring”, may involve payments of more than \$10,000 with multiple money orders, travellers’ checks, cashiers’ or other bank checks, each with a face value of less than \$10,000.
- H) SDC identifies and investigates any transaction with someone other than an established customer or source of supply.
- I) All payments or other forms of account reconciliation routed to or from accounts located in jurisdictions that have been identified as vulnerable to terrorism or money laundering are investigated. (Currently Cuba, Iran, Libya, North Korea, Syria and Sudan have been designated by the United States’ government as “sponsors of international terrorism”. Those designated by our government as “non-cooperative” are Cook Islands, Egypt, Guatemala, Indonesia, Myanmar, Nauru, Nigeria, Philippines, St. Vincent, the Grenadines and the Ukraine).

New Customer / Existing Customer Procedures

- J) SDC has identified indicators that a transaction may involve money laundering or terrorist financing:
- K) With regard to a new customer or supplier:
 - a) Verification of customer or *supplier* identity
 - b) Verification of income source
 - c) Purpose of the transaction
 - d) Completion of KYC form
 - e) Completion of Supplier source of goods, verifying legitimacy of goods purchased.
 - f) Completion of forms verifying business partner operates in accordance with WDC SoW protocols and OECD standards.
 - g) Verification of legitimacy of suppliers/partners through government databases such as OFAC.
- L) With regard to an established customer, unless the transaction appears suspicious or unusual, then only normal procedures are called for to complete the transaction.
- M) If suspicions are justified:
 - a) Refuse to enter into or complete a transaction
 - b) Consider filing a Suspicious Activity Report with Financial Crimes Enforcement Network (FinCEN).
 - c) Consider reporting suspected terrorist activities to FinCEN.
- N) Factors that SDC considers may indicate a transaction is designed to involve the use of the company to facilitate money laundering or terrorist financing:
 - 1) Unusual payment methods, such as the use of large amounts of cash, multiple or sequentially numbered money orders, travellers’ checks, cashiers’ checks or payments from unknown third parties.
 - 2) Unwillingness by a customer or supplier to provide complete or accurate contact information, financial references or business affiliations.
 - 3) Attempts by a customer or supplier to maintain a high and unusual degree of secrecy with respect to the transaction, such as a request that

normal business records not be kept.

- 4) Purchases or sales that are unusual for the particular customer or supplier or type of customer or supplier.
- 5) Purchase or sales that are not in conformity with standard industry practice or from the standard practice of an established customer or supplier.

Designation of a Compliance Officer

- O) SDC has designated J. Gregory Brannan to be responsible for administering the anti-money laundering program. Mr. Brannan is competent and knowledgeable regarding BSA requirements and money laundering issues and risks, and is empowered with full responsibility and authority to develop and enforce appropriate policies and procedures throughout companies' business. He also must ensure that:
- a) The program is being implemented effectively.
 - b) The program is updated as necessary
 - c) Appropriate persons are trained in accordance with the rule.
 - d) The person responsible for the supervision of the overall program should be an officer or employee of SDC.
 - e) All clients must fill out paperwork stating they are in compliance with AML policies. Completed forms are kept on file.

P) **Independent Audit Function to Test the Programs**

SDC conducts periodic testing of their program in order to ensure that the program is indeed functioning as designed. Such testing is accomplished by personnel knowledgeable regarding BSA requirements. Testing is accomplished by independent auditors who are not involved in the operation or oversight of the program. The frequency of the review shall be determined by management and any useful recommendations resulting from such review will be implemented promptly.

- Q) Procedures for background checks of new customers conducted through the following methods:
- 1) Completion of KYC form
 - 2) Bank verification
 - 3) Completion and compliance of AML documentation
 - 4) Compliance to RJC standards
 - 5) Background checks via trade references, trade memberships (e.g. Diamond Dealer Club membership, Jewelers Board of Trade, Jewelers Vigilance Committee, etc.)
 - 6) Passage of risk assessment standards and checklist
 - 7) Approval by company decision makers
 - 8) Company Articles of Incorporation
 - 9) ID records (Driver's license / passport) of owners / directors / executives
 - 10) Tax ID #
 - 11) Follow up with online search websites such as OFAC

1.3 KIMBERLEY PROCESS

- A) In order to combat the scourge of conflict diamonds, the company undertakes to comply with the Kimberley Process System of Warranties and World Diamond Council Requirements.
- B) The Kimberley Process Certification Scheme requires that each shipment of rough diamonds being exported and crossing an international border be transported in a tamper-resistant container and accompanied by a government validated Kimberley Process Certificate. Each certificate will be resistant to forgery, uniquely numbered and include data describing the shipment's content.

In accordance with this policy, SDC undertakes to:

- C) Only export diamonds to co-participant countries in the Kimberley Process
- D) Keep records of all rough and polished diamonds purchased and sold, as well as all records of warranties received and warranties issued when buying or selling diamonds;
- E) Trade rough and polished diamonds only with reliable sources that give the relevant assurances and warranties on their invoices that the diamonds are not conflict gemstone diamonds
- F) Not buy rough or polished diamonds from suspect sources or unknown suppliers, or from countries which have not implemented the KP Certification Scheme
- G) Not knowingly buy or sell or assist others to buy or sell conflict diamonds
- H) Instruct the SDC auditors to reconcile the flow of certificates and warranties against the company's purchases and sales as part of the annual audit;
- I) Train and instruct all relevant sales and purchasing staff as to the requirements of the World Diamond Council System of Warranties. Ensure that all employees involved in buying or selling rough or polished have read the company policy and understand its contents.
- J) Not issue warranty declarations on sales invoices unless it can be corroborated by warranty invoices received from purchases.
- K) Confirm with the exporter upon receipt of a shipment that the shipment was received in good order.
- L) Make the following affirmative statement on all invoices:
"The diamonds herein invoiced have been purchased from legitimate sources not involved in funding conflict, in compliance with United Nations Resolutions and corresponding national laws. The seller hereby guarantees that these diamonds are conflict free and confirms adherence to the WDC SoW Guidelines."
- M) Adopt the definition of "Conflict Gem Stone Diamonds" as defined in the Kimberley Process as being diamonds which have been illegally obtained by rebel movements to fund illegal wars against legitimate and internationally recognised governments.
- N) All received rough diamond shipment details are emailed to the corresponding shipping countries stating total carats, value and origin of diamonds received.
- O) A copy of the Kimberley certificate is faxed to the US Census Bureau confirming receipt of the diamond shipment.
- P) Year-end summaries of imports and exports of rough diamonds are sent to the US Department of State Kimberley department in March of every year.

1.4 PRODUCT AND MATERIALS SECURITY

Issuing and Receiving Diamonds, Colored Gemstones and Jewelry

- A) All employees must check every parcel received, given out or shipped to ensure that diamonds, colored gemstones or jewelry in the parcel correspond with the parcel identification as to weight and measurements.
- B) Inventory controls and checks are enacted throughout the year to make sure inventory is correct and has not been tampered with.

- C) Packages are opened and packaged in presence of security cameras to confirm objects shipped and received.

Office Security

- D) The premises of SDC are located in the New York Diamond District with a concierge desk in the lobby.
- E) The office space contains one double door entry system (man trap), bullet proof viewing window, security camera's, door release entry system and alarm system offering all employees and customers full security while on premises. Proper identification is required to gain access into the office.
- F) Emergency contact information (Fire, Police, EMS) are clearly visible for both employee and customer access.

1.5 PRODUCT INTEGRITY

- A) It is SDC's intention to transact honestly and with integrity. SDC will not enter into any dishonest or fraudulent transactions, nor will they abide any employee who behaves in a dishonest manner.
- B) SDC will abide by appropriate national and international law and regulation.
- C) SDC is committed to maintaining consumer trust in the diamond industry. No practice or conduct will be engaged in that could bring them or the diamond industry into disrepute. The companies will adhere to the policies on Ethical standards, Human Rights, Compliance with the Kimberley Process and World Diamond Council Requirements, Health and Safety in the work environment, Disclosure, as well as all other relevant policies.
- D) All relevant information regarding loose diamonds, colored stones and diamond jewelry (carat weight, color, clarity, description) is fully disclosed to consumers on parcel papers, memorandum's and invoices. Gold & Platinum jewelry are stamped with 14k, 18k, or Platinum to describe the material used.
- E) SDC adheres to all international terminology, rules and practices of the diamond industry pertaining to all descriptions of diamonds, certified and uncertified when grading stones under 10x magnification.
- F) The term brilliant, brilliant cut or full cut is only used to describe a round diamond which has at least 32 facets plus the table above the girdle and at least 24 facets below the girdle.
- G) It is the policy of SDC to disclose if any of its diamonds or jewelry contains any synthetic or treated diamonds or colored stones.
- H) Inventory is purchased as certified diamonds from reputable labs (GIA, AGS, EGL, HRD, etc), relying on trade labs to confirm diamonds are synthetic free. Diamond purchases are verified by matching diamonds with certificates by checking diamond girdle inscriptions and/or measurements and grading of diamonds. Non-Certified Diamonds are checked by suppliers as well SDC and then verified through GSI Labs ensuring all product in jewelry is natural. In addition, diamonds & jewelry are verified with in-house diamond testers such as "Sherlock Holmes" if diamonds are natural or lab grown.
- I) Diamond / jewelry returns are verified using the "Natural / Lab Grown" diamond testers such as "Sherlock Holmes" to ensure natural diamond returns were not substituted for lab grown diamonds.
- J) Purchases are made from reputable trade sources per the Code of Conduct, requiring synthetic disclosure on all invoices per standard industry practices.

2.1 HUMAN RIGHTS

- A) SDC supports and promotes respect for and the protection of fundamental human rights per the New York State Labor Standards.
- B) Each worker will be treated with equality, dignity and respect.

- C) No worker will be subject to unacceptable behaviour, be it in the form of verbal, psychological or physical abuse, degradation, harassment or intimidation.
- D) Security personnel must maintain their respect for fellow employees at all times. They are to treat employees who have behaved suspiciously as innocent until proven guilty. They are to speak to all employees with respect and courtesy.
- E) SDC will not deal or trade with other companies who do not abide by the same policy of respect to basic Human Rights.
- F) Should an employee feel he has been subjected to the above behavior, s/he is to follow the grievance procedure without fear of blowback, retaliation, dismissal or harassment for grievance filed. Grievance filed will remain confidential.
- G) Should the aggressor be found guilty, that individual may face dismissal.
- H) Security personnel must sign a document that confirms their commitment to the above and acknowledges their commitment to comply with company's policies.

2.2 CHILD LABOR AND YOUNG PERSONS

SDC under the Federal Labor Standards Act, adopts its policies as follows:

- A) The definition of child labor set out in the United Nations International Labor Organization Minimum Age Convention (138) is adopted.
- B) SDC complies with the local minimum age laws and requirements and does not employ child labor.
- C) The minimum age for admission for employment in SDC is not less than 18 years.
- D) Sub minimum wage: companies' policy is never to pay below minimum wage even though allowed in certain situations by special certificates from the Secretary of Labor.
- E) Companies will post "Minimum Wage Poster" which states the allowable work hours and times for employees under 18 years.
- F) In keeping with this policy, SDC's management will maintain a record of every employee's Identity Document, validate and examine this document prior to the hiring of the individual and thereby ensure that the employee is of suitable age.

2.3 FORCED LABOR

- A) It is company policy not to exact labor from any individual unwilling to work for the company.
- B) The company will not use or support the use of any type of forced or bonded labor, including labor demanded of workers to pay off a debt or any other form of forced labor.
- C) Management does not keep deposits, identity documentation or passports, provided by the employees to the company as part of the recruitment process.
- D) Employees are free to leave SDC subject to adequate notice being given.
- E) SDC shall not use forced labor as defined in ILO Convention 29, including bonded, indentured or involuntary prison labor.

2.4 FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING

- A) Employees are given the explicit right to take part in the formation of a trade union, to be a member, to take part in its lawful activities, to take part in the election of an office bearer, official or trade union representatives and to stand for election as an office bearer, official or trade union representative of such union.

- B) The formation of a trade union is fundamental to effective Collective Bargaining and is explicitly allowed by the company.
- C) No person may require of an employee that he/ she shall not be or become a member of a trade union.
- D) No person may victimise an employee by reason of his/ her membership of a trade union or workplace forum or by reason of his/ her participation in such bodies
- E) The employee is entitled to freedom of association.
- F) The employer will not interfere with the activities of the worker's associations.
- G) The employee or trade union is entitled to freedom to operate without interference from employers or fear of coercion or retaliation.
- H) Where reasonable, worker representatives will have access to their members in the workplace.

2.5 DISCRIMINATION

- A) SDC shall not engage in or support discrimination, harassment or offensive conduct that threatens human dignity and which interferes with a positive and productive work environment. SDC will adhere to the regulations set forth by the Civil Rights Act of 1964, the Age in Employment Act of 1967 and the Americans with Disabilities Act.
- B) No worker will be discriminated against on the basis of race, national origin, disability, marital status, sexual orientation, gender, age, religion, membership of worker representative bodies or political affiliation.
- C) Hiring, discharge, pay, promotion and training of employees will be based on ability, competence, efficiency, experience, skills and employment equity.
- D) All workers have the right to air their grievances without fearing any consequence or suffering any prejudice. All grievances will be investigated promptly and thoroughly, according to the grievance procedure, irrespective of the details of the writer of the grievance.
- E) SDC shall not interfere with the exercise of the rights of workers to observe practices or to meet needs relating to caste, race, national origin, religion, age, disability, gender, marital or parental status, sexual orientation, HIV status, migrant status or membership of worker representative bodies or political affiliation.
- F) Discrimination or harassment will be reported to management.
- G) It is suggested that, if possible, an attempt should be made to resolve the problem informally in the first instance.
- H) Management will conduct investigations as confidentially as possible. Involvement therein will be limited to those with a need to know.
- I) Appropriate disciplinary action will be taken against any worker found to be engaging in discrimination or harassment.
- J) In cases of genuine complaint, management will ensure that any victimization that may later result from lodging such a complaint will be dealt with.
- K) Likewise, false accusations will not be tolerated and will also be dealt with.
- L) Any employee found by impartial investigation to have harassed another employee will be subject to appropriate disciplinary procedures, up to and including termination of employment.

- M) Such disciplinary steps could include redeployment, relocation or transfer to another company site, suspension without pay, verbal warnings, written warnings and dismissal. A harasser may also be required to attend relevant counseling or workshops.
- N) A non-employee or contractor who subjects an employee to sexual harassment in the workplace will be informed of the Companies' Sexual Harassment Policy. Other action may be taken, for example, informing the harassers' employer about the problem behavior.

2.6 HEALTH AND SAFETY

- A) SDC endeavors to safeguard, as far as is reasonably practicable, all employees from injury or damage to health arising from any of the operations associated with its business, as prescribed under the Occupational Safety & Health Act (OSHA).
- B) All employees of SDC have an obligation to ensure the achievement of our Occupational Health and Safety objective which includes:
- C) Compliance with accepted health, safety and risk control measures;
- D) Taking all reasonable care for our own health and safety and that of others and avoiding unnecessary risks; All the above (Section 2.6, A-C) should be provided, including any equipment, at the cost of SDC.
- E) Reporting all unhealthy or unsafe practices and conditions;
- F) A personal commitment to the continual improvement of the Occupational Health and Safety system and clean, health and safe working conditions for all.
- G) Employees may leave work situations if they reasonably judge that there is serious or imminent threat to their life or health, without consequences from management, until the danger has been removed.

In accordance with this policy, the company undertakes to:

- H) Consider the requirements of all Health and Safety Legislation and relevant regulations as being the minimum standard of occupational health and safety practice;
- I) Identify hazards, assess the risks and where appropriate, take all reasonable steps to control, minimize or eliminate those risks; For list of banned chemicals and hazardous substances see list at <http://www.un.org/esa/coordination/Consolidated.list13FinalFinal.pdf>
- J) Maintain safe and healthy working conditions appropriate to the tasks performed; proper ventilation and air quality control, and appropriate personal protection equipment where needed;
- K) Ensure safe handling and use of dangerous materials;
- L) Set objectives and implement management programs to improve Occupational Health and Safety performance for risks deemed to be unacceptable;
- M) Review the Occupational health and Safety system at defined intervals sufficient to ensure its continuing suitability and effectiveness in satisfying the requirements of Health and Safety Legislation and company Occupational health and Safety policy;
- N) Provide the necessary resources, including the education and training necessary to give everyone in the organization, including management, the understanding required for full participation in the Occupational Health and Safety system;
- O) Actively encourage and support involvement at all levels to continually and cost effectively improve the Occupational Health and Safety system;

- P) In the case of any medical emergency EMS should be contacted as soon as possible to ensure immediate response. All emergency numbers should be posted.
- Q) Integrate Health and safety into the decision-making process;
- R) Allocate appropriate resources to identify, avoid and respond to potential health and safety risks, including those for dealing with emergencies and accidents;
- S) SDC maintains a hygienic workplace making sure there is adequate lighting, ventilation, air quality and sanitary conditions.
- T) All chemicals and cleaning materials are appropriately labeled and stored.
- U) Outside contractors must abide by RJC policies regarding appropriate ventilation of dust from bruting machines and around polishing wheels in order to minimize the exposure to airborne particles. This requires the diamond impregnated scaifes must be cobalt free.
- V) *SDC shall not manufacture, trade, and / or use chemicals and Hazardous Substances subject to international bans due to their high toxicity to living organisms, environmental persistence, or potential for bioaccumulation, irreversible ecological impacts, or depletion of the ozone layer.*

FIRE

W) Fire Avoidance

Employees must assist in this regard by:

- Not overloading electrical plugs;
- Checking for frayed wiring and reporting any problems;

Procedures

- X) Employees must ensure that the Fire Departments telephone number is on hand;
- Y) When calling the fire department, you will be asked the following question:
 - What is burning;
 - Where is the fire – street and number;
 - What is the nearest cross street;
 - What suburb;
 - Your name and telephone number;
- Z) Contact the fire marshal of your department and simultaneously inform the switchboard.
- AA) The marshals will ensure that all staff proceed without panic to the fire stairwells and leave the building.
- AB) The marshals will ensure that everyone stops what they are doing and will oversee the withdrawal of each member of staff.
- AC) All staff members must not use the elevators during a fire. The elevators are normally stopped and no attempt should be made to use them.
- AD) If you are not at your designated station, do not return to your place but evacuate the building.
- AE) In case of a fire, it is the company policy, as stated by OSHA, to quickly leave the premises and inform the fire department and lobby desk. It is the responsibility of the fire department / building management fire wardens to ascertain the fire risk and method of dousing the flames.
- AF) Fire extinguishers are located on all floors and are maintained by building management.
- AG) Fire marshals have been appointed for each section.

AH) Fire drills will be held at least once per annum.

2.7 DISCIPLINE AND GRIEVANCE PROCEDURES

- A) Generally, an employee will not be dismissed for a first offence, except if the misconduct is of such gravity that continued employment is impossible.
- B) Examples of serious misconduct are physical assault, dishonesty, gross insubordination, refusal to obey a lawful and reasonable instruction, willful damage to the property of SDC and willful endangering of the safety of others.
- C) SDC will at no time condone the use of corporal punishment or other forms of mental or physical coercion.
- D) SDC will not make any deductions from employee's wages as a disciplinary measure.

Disciplinary Hearing

In the event of misconduct:

- E) SDC will conduct an investigation to determine whether there are grounds for a disciplinary hearing;
- F) SDC will notify the employee of the allegations;
- G) The employee will be allowed to state his case in the Disciplinary Hearing in response to the allegations;
- H) The Disciplinary Hearing will be conducted by the officers of SDC;
- I) The employee will be entitled to adequate time to prepare his response. He/she shall also be entitled to assistance from a fellow employee;
- J) After the hearing, SDC will notify the employee as to the decision taken.

Suspension

- K) Should SDC consider it necessary, prior to a disciplinary hearing, an employee may be suspended on full pay and benefits pending the disciplinary enquiry.

Summary Dismissal

- L) A summary dismissal is the dismissal of an employee, following a fair hearing, with immediate effect, without pay. Employees are entitled to appeal their summary dismissal. Should the employee feel the appeal procedure as unsatisfactory, he/she can appeal the matter further.

Grievance Procedure

- M) The parties agree that it is in their mutual interest to observe a Grievance Procedure by which all grievances can be considered and resolved. To this end, the Grievance Procedure below is intended to provide channels for the resolution of any problem which members or groups of members wish to raise by way of grievance, claim or appeal.
- N) The intention of both parties is that grievances will be received at the earliest stage possible and dealt with as quickly as possible.
- O) Notwithstanding the stages and time limits provided for below, the parties may by mutual consensus vary the time limits.
- P) If the member or group of members wish to raise a grievance, they shall approach management who will resolve the matter in a reasonable amount of time.
- Q) It is the policy of SDC that the person filing a grievance against the company may do so without fear of blowback, retaliation, dismissal or harassment for grievance filed and can file the complaint anonymously (via anonymous email or phone). The grievance filed will remain confidential. (see policy p. 25-26).

2.8 HOURS OF WORK, FAMILY RESPONSIBILITY, VACATION DAYS

- A) The working hours are 8:30 a.m. – 5:30 p.m., Monday through Friday. Employees are entitled to stay after regular hours to complete projects, and a limit of 12 hours of overtime is permitted per week.
- B) Employees are entitled to a daily lunch break of one hour.
- C) Employees are entitled to vacation days (10) and sick days during the year.
- D) Legal holidays or religious holidays that the office is closed for do not count against employee vacation days and the employees will not lose wages. These holidays vary year to year.
- E) Employees are also required to notify the company telephonically or through a second party as to the reason they are not attending work.
- F) Records of standard absentee dates are kept by management.

Family Responsibility & Leave

- G) Maternity Leave-Women employees of the company are entitled to 4 months leave. Compensation under disability policy shall be paid.
- H) Rights to Express Breast Milk-Employees are entitled to thirty minutes of paid break time to express breast milk if the employee has a reasonable need to express their breast milk. The time provided is up to three years following childbirth. The number of paid breaks an employee will need to express breast milk is unique to each employee. See available poster for further details.
- I) Vacation days-The company is closed for vacation during the first week of July and the last week of December. See signage for additional company vacation days.

2.9 REMUNERATION

- A) Wages and benefits for a standard working week are determined on an individual basis and according to industry standards, and shall be sufficient to meet the basic needs of workers.
- B) Pay and benefits will be provided in a manner reasonably acceptable to employees.
- C) Records will be kept on each employee's hours of work and wages paid.
- D) Deductions from wages not provided for by national law, shall be reasonable and permitted only with the express written permission of the employee concerned.
- E) Salaries are paid weekly, bi-monthly or monthly, depending on agreement and job description

2.10 GENERAL EMPLOYMENT TERMS

A) Statement of Intent

SDC is committed to creating and maintaining an environment, which provides equal opportunities to all employees. They will take steps to promote equal opportunity in the workplace by eliminating unfair discrimination in any employment policy or practice.

Guiding Principles

SDC is committed to ensure that Employment Equity Objectives are achieved in a manner which conforms fully with the following guiding principles:

- B) A need exists to ensure the company does what may be necessary to promote equal opportunity in the workplace by eliminating unfair discrimination in any employment policy or practice.
- C) The companies' obligations with regard to employment equity must be exercised in such a manner that client confidence in the companies is not adversely affected.

- D) SDC should ensure that the appointment of staff will be based on merit and not on tokenism.
- E) Any decisions taken will be presented to staff in a manner that will avoid negative perceptions developing.
- F) SDC should exercise any obligations pursuant to employment equity in the most cost-effective manner.
- G) SDC should ensure that the process will be fully transparent and effectively communicated in writing as soon as possible.
- H) SDC will encourage all employees to embrace the task of redressing any inequalities and will develop a sense of ownership with regard to this process.
- I) Decisions will be made in a manner that does not adversely affect existing employees' job security.

J) Recruitment

Recruitment and selection will be in keeping with the companies' business strategy and will be based on fairness, objectivity, having regard for competency and seeking to redress historical imbalances to achieve broad representation.

K) *Training and Development*

SDC is committed to the development of employees or prospective employees on an accelerated basis, through effective training and skills development. The company should have a training plan, identifying the required competencies for job categories and identifying the competencies of the companies' employees preparing for appropriate succession plans. This process should receive urgent attention.

L) *Monitoring and Assessment*

Management will monitor the implementation of the plan and all relevant policies, practices, procedures and program's in SDC. Management will assess their effectiveness in the light of fairness, transparency and equity, in order to strive for diversity at the companies. Monitoring and assessment will be carried out in a transparent and participative manner.

Equity Plan

- M) SDC is committed to an employment equity policy in order to achieve equity in the workplace by:
 - Promoting equal opportunity and fair treatment in employment through the elimination of unfair discrimination.
 - Implementing positive measures to redress the disadvantages in employment experienced by designated groups in order to ensure their equitable representation in the workplace
- N) SDC resolves:
 - To promote the constitutional right of equality;
 - To eliminate unfair discrimination in employment;
 - To redress the effects of discrimination;
 - To promote economic development and efficiency in the workforce;
 - To redress historical, legal, social and economic discrimination;
 - To establish conditions which will further the creation of equality of opportunity for all employees and to develop them;
 - To ensure the continued survival, growth and competitiveness of the companies;
 - To contribute to building a non-racial, non-sexist attitude in all the countries in which they operate.

2.11 USE OF COMMUNICATION AND COMPUTER SYSTEMS

SDC's communication and computer systems are intended for business purposes and may be used only during working time; however limited personal usage is permitted if it does not hinder performance of job duties or

violate any other Company policy. This includes the voice mail, e-mail and Internet systems. Users have no legitimate expectation of privacy in regard to their use of the systems.

SDC may access the voice mail and e-mail systems and obtain the communications within the systems, including past voice mail and e-mail messages, without notice to users of the system, in the ordinary course of business when the Company deems it appropriate to do so. The reasons for which the Company may obtain such access include, but are not limited to: maintaining the system; preventing or investigating allegations of system abuse or misuse; assuring compliance with software copyright laws; complying with legal and regulatory requests for information; and ensuring that Company operations continue appropriately during an employee's absence.

Further, SDC may review Internet usage to ensure that such use with Company property, or communications sent via the Internet with Company property, are appropriate. The reasons for which the Company may review employees' use of the Internet with Company property include, but are not limited to: maintaining the system; preventing or investigating allegations of system abuse or misuse; assuring compliance with software copyright laws; complying with legal and regulatory requests for information; and ensuring that Company operations continue appropriately during an employee's absence.

The Company may store electronic communications for a period of time after the communication is created. From time to time, copies of communications may be deleted.

The Company's policies prohibiting harassment, in their entirety, apply to the use of Company's communication and computer systems. No one may use any communication or computer system in a manner that may be construed by others as harassing or offensive based on race, national origin, sex, sexual orientation, age, disability, religious beliefs or any other characteristic protected by federal, state or local law.

Since the Company's communication and computer systems are intended for business use, these systems may not be used to solicit for religious or political causes or outside organizations.

Further, since the Company's communication and computer systems are intended for business use, all employees, upon request, must inform management of any private access codes or passwords.

Unauthorized duplication of copyrighted computer software violates the law and is strictly prohibited.

No employee may access, or attempt to obtain access to, another employee's computer systems without appropriate authorization.

Violators of this policy may be subject to disciplinary action, up to and including discharge.

2.12 EMPLOYEE PURCHASE POLICY

Employees are allowed to purchase up to 5 pieces of merchandise in a calendar year from the company, for personal use only.

- Employees are not permitted to resell the merchandise or make a business out of it.

- The price would be at: Cost with Gold 2nd London fix for day prior to sale, plus 15% on cost. Sales tax or shipping charges will be additionally charged.

- If any item needs to be ordered from stock or the vendor, it will be considered a special order and will be routed thru:

 - Debora Massey for SDC

 - Ingrid Cifuentes for Super Diamond

 - Evelyn Torres for A Link

 - Melissa D for Penny Preville

 - Parag Desai for SD Creations

 - Courtney Henderson for SHR

(Policy effective as of July 15, 2024)

3.1 ENVIRONMENT

- A) It is company's policy to behave in a friendly manner towards the environment.
- B) Waste, effluents and hazardous materials are to be disposed of in an effective manner so that pollution will be avoided.
- C) Employees are expected to use water and energy/electricity as frugally as is possible.
- D) SDC is committed to continuous improvement in environmental performance.

4.1 LEGAL COMPLIANCE

- A) SDC is aware of and complies with Applicable Law relating to its business conduct, human rights, social and environmental performance. Updates to trade and legal policies are available from the RJC website, assortment of industry websites, shipping companies, insurance agents and accounting agency.
- B) Applicable Law includes but is not limited to:
 - 1) Bribery and facilitation payments
 - 2) Money laundering and finance of terrorism
 - 3) Corruption, smuggling, embezzlement, fraud, tax evasion
 - 4) Trading practices and consumer rights
 - 5) Human rights, Child labor
 - 6) Employment terms and conditions including occupational health and safety
 - 7) Environmental management
 - 8) Consumer health safety
 - 9) Competition laws

Subcontractor compliance procedures

- 1) All commissioned salesman & subcontractors must be compliant with SDC and RJC procedures in order to represent the company in good faith and practice.
- 2) Commissioned salesmen must complete a signed letter stating they abide by company policies and procedures as well as RJC policies.

4.2 KNOWING THE CUSTOMER

Background checks and approval of new customers conducted through the following methods:

- 1) Bank verification
- 2) Completion and compliance of AML documentation
- 3) Compliance to RJC standards
- 4) Background checks via trade references, trade memberships (e.g. Diamond Dealer Club membership, Jewelers Board of Trade, Jewelers Vigilance Committee, etc.)
- 5) Passage of risk assessment standards and checklist
- 6) Approval by company decision makers
- 7) Completion of KYC documentation, including verification of ownership and partners through official documentation (e.g., passport, drivers license), company incorporation documents, government database searches (e.g., OFAC)
- 8) They will lay out in full about SDC's commitment to human rights and values
- 9) SDC encourages its employees to visit their customers and suppliers to ensure that the business understands SDC's values
- 10) It is with best interest that we encourage our customers to uphold RJC's values

-POLICY-

California's "Lead-Containing Jewelry Law"- Compliant

SDC does not intentionally add lead or cadmium to any of our products. Incoming materials and production melts are carefully checked for lead and cadmium content. Products you purchase from SDC do not contain a level of lead or cadmium that would prohibit the product from being sold or offered for sale pursuant to Article 10.1.1 Chapter 6.5, Division 20, of the California Health and Safety Code (Sections 25214.1-25214.4.2).



Sexual Harassment Policy

Introduction

SDC is committed to maintaining a workplace free from sexual harassment. Sexual harassment is a form of workplace discrimination. All employees are required to work in a manner that prevents sexual harassment in the workplace. This Policy is one component of SDC's commitment to a discrimination-free work environment. Sexual harassment is against the law¹ and all employees have a legal right to a workplace free from sexual harassment and employees are urged to report sexual harassment by filing a complaint internally with SDC. Employees can also file a complaint with a government agency or in court under federal, state or local antidiscrimination laws.

Policy:

1. SDC's policy applies to all employees, applicants for employment, interns, whether paid or unpaid, contractors and persons conducting business, regardless of immigration status, with SDC. In the remainder of this document, the term "employees" refers to this collective group.
2. Sexual harassment will not be tolerated. Any employee or individual covered by this policy who engages in sexual harassment or retaliation will be subject to remedial and/or disciplinary action (e.g., counseling, suspension, termination).
3. Retaliation Prohibition: No person covered by this Policy shall be subject to adverse action because the employee reports an incident of sexual harassment, provides information, or otherwise assists in any investigation of a sexual harassment complaint. SDC will not tolerate such retaliation against anyone who, in good faith reports or provides information about suspected sexual harassment. Any employee of SDC who retaliates against anyone involved in a sexual harassment investigation will be subjected to disciplinary action, up to and including termination. All employees, paid or unpaid interns, or non-employees² working in the workplace who believe they have been subject to such retaliation should inform a supervisor or manager. All employees, paid or unpaid interns or non-employees who believe they have been a target of such retaliation may also seek relief in other available forums, as explained below in the section on Legal Protections.
4. Sexual harassment is offensive, is a violation of our policies, is unlawful, and may subject SDC to liability for harm to targets of sexual harassment. Harassers may also be individually subject to liability. Employees of every level who engage in sexual harassment, including managers and supervisors who

¹ While this policy specifically addresses sexual harassment, harassment because of and discrimination against persons of all protected classes is prohibited. In New York State, such classes include age, race, creed, color, national origin, sexual orientation, military status, sex, disability, marital status, domestic violence victim status, gender identity and criminal history.

² A non-employee is someone who is (or is employed by) a contractor, subcontractor, vendor, consultant, or anyone providing services in the workplace. Protected non-employees include persons commonly referred to as independent contractors, "gig" workers and temporary workers. Also included are persons providing equipment repair, cleaning services or any other services provided pursuant to a contract with the employer.

Adoption of this policy does not constitute a conclusive defense to charges of unlawful sexual harassment. Each claim of sexual harassment will be determined in accordance with existing legal standards, with due consideration of the particular facts and circumstances of the claim, including but not limited to the existence of an effective anti-harassment policy and procedure.

engage in sexual harassment or who allow such behavior to continue, will be penalized for such misconduct.

5. SDC will conduct a prompt and thorough investigation that ensures due process for all parties, whenever management receives a complaint about sexual harassment, or otherwise knows of possible sexual harassment occurring. SDC will keep the investigation confidential to the extent possible. Effective corrective action will be taken whenever sexual harassment is found to have occurred. All employees, including managers and supervisors, are required to cooperate with any internal investigation of sexual harassment.
6. All employees are encouraged to report any harassment or behaviors that violate this policy. SDC will provide all employees a complaint form for employees to report harassment and file complaints.
7. Managers and supervisors are required to report any complaint that they receive, or any harassment that they observe or become aware of, to senior officers of the company.
8. This policy applies to all employees, paid or unpaid interns, and non-employees and all must follow and uphold this policy. This policy must be provided to all employees and should be posted prominently in all work locations to the extent practicable (for example, in a main office, not an offsite work location) and be provided to employees upon hiring.

What Is “Sexual Harassment”?

Sexual harassment is a form of sex discrimination and is unlawful under federal, state, and (where applicable) local law. Sexual harassment includes harassment on the basis of sex, sexual orientation, self-identified or perceived sex, gender expression, gender identity and the status of being transgender.

Sexual harassment includes unwelcome conduct which is either of a sexual nature, or which is directed at an individual because of that individual’s sex when:

- Such conduct is made either explicitly or implicitly a term or condition of employment; or
- Submission to or rejection of such conduct is used as the basis for employment decisions affecting an individual’s employment.

A sexually harassing hostile work environment includes, but is not limited to, words, signs, jokes, pranks, intimidation or physical violence which are of a sexual nature, or which are directed at an individual because of that individual’s sex. Sexual harassment also consists of any unwanted verbal or physical advances, sexually explicit derogatory statements or sexually discriminatory remarks made by someone which are offensive or objectionable to the recipient, which cause the recipient discomfort or humiliation, which interfere with the recipient’s job performance.

Sexual harassment also occurs when a person in authority tries to trade job benefits for sexual favors. This can include hiring, promotion, continued employment or any other terms, conditions or privileges of employment. This is also called “quid pro quo” harassment.

Any employee who feels harassed should report so that any violation of this policy can be corrected promptly. Any harassing conduct, even a single incident, can be addressed under this policy.

Examples of sexual harassment

The following describes some of the types of acts that may be unlawful sexual harassment and that are strictly prohibited:

- Physical acts of a sexual nature, such as:
 - Touching, pinching, patting, kissing, hugging, grabbing, brushing against another employee’s body or poking another employee’s body;

- Rape, sexual battery, molestation or attempts to commit these assaults.
- Unwanted sexual advances or propositions, such as:
 - Requests for sexual favors accompanied by implied or overt threats concerning the target's job performance evaluation, a promotion or other job benefits or detriments;
 - Subtle or obvious pressure for unwelcome sexual activities.
- Sexually oriented gestures, noises, remarks or jokes, or comments about a person's sexuality or sexual experience, which create a hostile work environment.
- Sex stereotyping occurs when conduct or personality traits are considered inappropriate simply because they may not conform to other people's ideas or perceptions about how individuals of a particular sex should act or look.
- Sexual or discriminatory displays or publications anywhere in the workplace, such as:
 - Displaying pictures, posters, calendars, graffiti, objects, promotional material, reading materials or other materials that are sexually demeaning or pornographic. This includes such sexual displays on workplace computers or cell phones and sharing such displays while in the workplace.
- Hostile actions taken against an individual because of that individual's sex, sexual orientation, gender identity and the status of being transgender, such as:
 - Interfering with, destroying or damaging a person's workstation, tools or equipment, or otherwise interfering with the individual's ability to perform the job;
 - Sabotaging an individual's work;
 - Bullying, yelling, name-calling.

Who can be a target of sexual harassment?

Sexual harassment can occur between any individuals, regardless of their sex or gender. New York Law protects employees, paid or unpaid interns, and non-employees, including independent contractors, and those employed by companies contracting to provide services in the workplace. Harassers can be a superior, a subordinate, a coworker or anyone in the workplace including an independent contractor, contract worker, vendor, client, customer or visitor.

Where can sexual harassment occur?

Unlawful sexual harassment is not limited to the physical workplace itself. It can occur while employees are traveling for business or at employer sponsored events or parties. Calls, texts, emails, and social media usage by employees can constitute unlawful workplace harassment, even if they occur away from the workplace premises, on personal devices or during non-work hours.

Retaliation

Unlawful retaliation can be any action that could discourage a worker from coming forward to make or support a sexual harassment claim. Adverse action need not be job-related or occur in the workplace to constitute unlawful retaliation (e.g., threats of physical violence outside of work hours).

Such retaliation is unlawful under federal, state, and (where applicable) local law. The New York State Human Rights Law protects any individual who has engaged in "protected activity." Protected activity occurs when a person has:

- made a complaint of sexual harassment, either internally or with any anti-discrimination agency;
- testified or assisted in a proceeding involving sexual harassment under the Human Rights Law or other anti-discrimination law;
- opposed sexual harassment by making a verbal or informal complaint to management, or by simply informing a supervisor or manager of harassment;
- reported that another employee has been sexually harassed; or

- encouraged a fellow employee to report harassment.

Even if the alleged harassment does not turn out to rise to the level of a violation of law, the individual is protected from retaliation if the person had a good faith belief that the practices were unlawful. However, the retaliation provision is not intended to protect persons making intentionally false charges of harassment.

Reporting Sexual Harassment

Preventing sexual harassment is everyone's responsibility. SDC cannot prevent or remedy sexual harassment unless it knows about it. Any employee, paid or unpaid intern or non-employee who has been subjected to behavior that may constitute sexual harassment is encouraged to report such behavior to a supervisor or manager. Anyone who witnesses or becomes aware of potential instances of sexual harassment should report such behavior to a supervisor or manager.

Reports of sexual harassment may be made verbally or in writing. A form for submission of a written complaint is attached to this Policy, and all employees are encouraged to use this complaint form. Employees who are reporting sexual harassment on behalf of other employees should use the complaint form and note that it is on another employee's behalf.

Employees, paid or unpaid interns or non-employees who believe they have been a target of sexual harassment may also seek assistance in other available forums, as explained below in the section on Legal Protections.

Supervisory Responsibilities

All supervisors and managers who receive a complaint or information about suspected sexual harassment, observe what may be sexually harassing behavior or for any reason suspect that sexual harassment is occurring, are required to report such suspected sexual harassment to senior management.

In addition to being subject to discipline if they engaged in sexually harassing conduct themselves, supervisors and managers will be subject to discipline for failing to report suspected sexual harassment or otherwise knowingly allowing sexual harassment to continue.

Supervisors and managers will also be subject to discipline for engaging in any retaliation.

Complaint and Investigation of Sexual Harassment

All complaints or information about sexual harassment will be investigated, whether that information was reported in verbal or written form. Investigations will be conducted in a timely manner, and will be confidential to the extent possible.

An investigation of any complaint, information or knowledge of suspected sexual harassment will be prompt and thorough, commenced immediately and completed as soon as possible. The investigation will be kept confidential to the extent possible. All persons involved, including complainants, witnesses and alleged harassers will be accorded due process, as outlined below, to protect their rights to a fair and impartial investigation.

Any employee may be required to cooperate as needed in an investigation of suspected sexual harassment. SDC will not tolerate retaliation against employees who file complaints, support another's complaint or participate in an investigation regarding a violation of this policy.

While the process may vary from case to case, investigations should be done in accordance with the following steps:

- Upon receipt of complaint, senior management will conduct an immediate review of the allegations, and take any interim actions (e.g., instructing the respondent to refrain from communications with the complainant), as appropriate. If complaint is verbal, encourage the individual to complete the "Complaint Form" in writing. If he or she refuses, prepare a Complaint Form based on the verbal reporting.
- If documents, emails or phone records are relevant to the investigation, take steps to obtain and preserve them.

- Request and review all relevant documents, including all electronic communications.
- Interview all parties involved, including any relevant witnesses;
- Create a written documentation of the investigation (such as a letter, memo or email), which contains the following:
 - A list of all documents reviewed, along with a detailed summary of relevant documents;
 - A list of names of those interviewed, along with a detailed summary of their statements;
 - A timeline of events;
 - A summary of prior relevant incidents, reported or unreported; and
 - The basis for the decision and final resolution of the complaint, together with any corrective action(s).
- Keep the written documentation and associated documents in a secure and confidential location.
- Promptly notify the individual who reported and the individual(s) about whom the complaint was made of the final determination and implement any corrective actions identified in the written document.
- Inform the individual who reported of the right to file a complaint or charge externally as outlined in the next section.

Legal Protections and External Remedies

Sexual harassment is not only prohibited by SDC but is also prohibited by state, federal, and, where applicable, local law.

Aside from the internal process at SDC, employees may also choose to pursue legal remedies with the following governmental entities. While a private attorney is not required to file a complaint with a governmental agency, you may seek the legal advice of an attorney.

In addition to those outlined below, employees in certain industries may have additional legal protections.

State Human Rights Law (HRL)

The Human Rights Law (HRL), codified as N.Y. Executive Law, art. 15, § 290 et seq., applies to all employers in New York State with regard to sexual harassment, and protects employees, paid or unpaid interns and non-employees, regardless of immigration status. A complaint alleging violation of the Human Rights Law may be filed either with the Division of Human Rights (DHR) or in New York State Supreme Court.

Complaints with DHR may be filed any time within one year of the harassment. If an individual did not file at DHR, they can sue directly in state court under the HRL, within three years of the alleged sexual harassment. An individual may not file with DHR if they have already filed a HRL complaint in state court.

Complaining internally to SDC does not extend your time to file with DHR or in court. The one year or three years is counted from date of the most recent incident of harassment.

You do not need an attorney to file a complaint with DHR, and there is no cost to file with DHR.

DHR will investigate your complaint and determine whether there is probable cause to believe that sexual harassment has occurred. Probable cause cases are forwarded to a public hearing before an administrative law judge. If sexual harassment is found after a hearing, DHR has the power to award relief, which varies but may include requiring your employer to take action to stop the harassment, or redress the damage caused, including paying of monetary damages, attorney's fees and civil fines.

DHR's main office contact information is: NYS Division of Human Rights, One Fordham Plaza, Fourth Floor, Bronx, New York 10458. You may call (718) 741-8400 or visit: www.dhr.ny.gov.

Contact DHR at (888) 392-3644 or visit dhr.ny.gov/complaint for more information about filing a complaint. The website has a complaint form that can be downloaded, filled out, notarized and mailed to DHR. The website also contains contact information for DHR's regional offices across New York State.

Civil Rights Act of 1964

The United States Equal Employment Opportunity Commission (EEOC) enforces federal anti-discrimination laws, including Title VII of the 1964 federal Civil Rights Act (codified as 42 U.S.C. § 2000e et seq.). An individual can file a complaint with the EEOC anytime within 300 days from the harassment. There is no cost to file a complaint with the EEOC. The EEOC will investigate the complaint, and determine whether there is reasonable cause to believe that discrimination has occurred, at which point the EEOC will issue a Right to Sue letter permitting the individual to file a complaint in federal court.

The EEOC does not hold hearings or award relief, but may take other action including pursuing cases in federal court on behalf of complaining parties. Federal courts may award remedies if discrimination is found to have occurred. In general, private employers must have at least 15 employees to come within the jurisdiction of the EEOC.

An employee alleging discrimination at work can file a "Charge of Discrimination." The EEOC has district, area, and field offices where complaints can be filed. Contact the EEOC by calling 1-800-669-4000 (TTY: 1-800-669-6820), visiting their website at www.eeoc.gov or via email at info@eeoc.gov.

If an individual filed an administrative complaint with DHR, DHR will file the complaint with the EEOC to preserve the right to proceed in federal court.

Local Protections

Many localities enforce laws protecting individuals from sexual harassment and discrimination. An individual should contact the county, city or town in which they live to find out if such a law exists. For example, employees who work in New York City may file complaints of sexual harassment with the New York City Commission on Human Rights. Contact their main office at Law Enforcement Bureau of the NYC Commission on Human Rights, 40 Rector Street, 10th Floor, New York, New York; call 311 or (212) 306-7450; or visit www.nyc.gov/html/cchr/html/home/home.shtml.

Contact the Local Police Department

If the harassment involves unwanted physical touching, coerced physical confinement or coerced sex acts, the conduct may constitute a crime. Contact the local police department.

**SDC Designs, LLC, SHR Jewelry Group, LLC, A Link Jewelry Co., LLC, Penny Preville Holding Co. LLC., SDC Created, LLC., SDC Designs LLC dba SUPER DIAMOND, Harout R.Group, LLC, and MadeTruly, LLC are noted in this document as "SDC"



Progressive Discipline Policy

SDC's progressive discipline policy and procedures are designed to provide a structured corrective action process to improve and prevent a recurrence of undesirable employee behavior and performance issues.

Outlined below are the steps of SDC's progressive discipline policy and procedures. SDC reserves the right to combine or skip steps depending on the facts of each situation and the nature of the offense. Some of the factors that will be considered are whether the offense is repeated despite coaching, counseling or training; the employee's work record; and the impact the conduct and performance issues have on the organization.

Nothing in this policy provides any contractual rights regarding employee discipline or counseling, nor should anything in this policy be read or construed as modifying or altering the employment-at-will relationship between SDC and its employees.

Procedure

Step 1: Counseling and verbal warning

Step 1 creates an opportunity for the immediate supervisor to bring attention to the existing performance, conduct or attendance issue. The supervisor should discuss with the employee the nature of the problem or the violation of company policies and procedures. The supervisor is expected to clearly describe expectations and steps the employee must take to improve his or her performance or resolve the problem.

The supervisor will prepare written documentation of the verbal counseling. The employee will be asked to sign this document to demonstrate his or her understanding of the issues and the corrective action.

Step 2: Written warning

The Step 2 written warning involves more-formal documentation of the performance, conduct or attendance issues and consequences.

During Step 2, the immediate supervisor and a division manager or director will meet with the employee to review any additional incidents or information about the performance, conduct or attendance issues as well as any prior relevant corrective action plans. Management will outline the consequences for the employee of his or her continued failure to meet performance or conduct expectations.

A formal **performance improvement plan (PIP)** requiring the employee's immediate and sustained corrective action will be issued within five business days of a Step 2 meeting. The written warning may also include a statement indicating that the employee may be subject to additional discipline, up to and including termination, if immediate and sustained corrective action is not taken.

Step 3: Suspension and final written warning

Some performance, conduct or safety incidents are so problematic and harmful that the most effective action may be the temporary removal of the employee from the workplace. When immediate action is necessary to ensure the safety of the employee or others, the immediate supervisor may suspend the employee pending the results of an investigation.

Suspensions that are recommended as part of the normal sequence of the progressive discipline policy and procedures are subject to approval from a next-level manager and HR.

Depending on the seriousness of the infraction, the employee may be suspended without pay in full-day increments consistent with federal, state and local wage and hour employment laws. Nonexempt/hourly employees may not substitute or use an accrued paid vacation or sick day in lieu of the unpaid suspension. In compliance with the Fair Labor Standards Act (FLSA), unpaid suspension of salaried/exempt employees is reserved for serious workplace safety or conduct issues. HR will provide guidance to ensure that the discipline is administered without jeopardizing the FLSA exemption status.

Pay may be restored to the employee if an investigation of the incident or infraction absolves the employee of wrongdoing.

Step 4: Recommendation for termination of employment

The last and most serious step in the progressive discipline process is a recommendation to terminate employment. Generally, SDC will try to exercise the progressive nature of this policy by first providing warnings, issuing a final written warning or suspending the employee from the workplace before proceeding to a recommendation to terminate employment. However, SDC reserves the right to combine and skip steps depending on the circumstances of each situation and the nature of the offense. Furthermore, employees may be terminated without prior notice or disciplinary action.

Management's recommendation to terminate employment must be approved by human resources (HR) and the division director or designate. Final approval may be required from the CEO or designate.

Appeals Process

Employees will have the opportunity to present information to dispute information management has used to issue disciplinary action. The purpose of this process is to provide insight into extenuating circumstances that may have contributed to the employee's performance or conduct issues while allowing for an equitable solution.

If the employee does not present this information during any of the step meetings, he or she will have five business days after each of those meetings to present such information.

Performance and Conduct Issues Not Subject to Progressive Discipline

Behavior that is illegal is not subject to progressive discipline and may result in immediate termination. Such behavior may be reported to local law enforcement authorities.

Similarly, theft, substance abuse, intoxication, fighting and other acts of violence at work are also not subject to progressive discipline and may be grounds for immediate termination.

Documentation

The employee will be provided copies of all progressive discipline documentation, including all PIPs. The employee will be asked to sign copies of this documentation attesting to his or her receipt and understanding of the corrective action outlined in these documents.

Copies of these documents will be placed in the employee's official personnel file.

J. Gregory Brannan
Operations and Chief Compliance Officer
July 22, 2025

**SDC Designs, LLC, SHR Jewelry Group, LLC, A Link Jewelry Co., LLC, Penny Preville Holding Co. LLC., SDC Created, LLC., SDC Designs LLC dba SUPER DIAMOND, Harout R.Group, LLC, and MadeTruly, LLC are noted in this document as "SDC"



Employee Grievance Procedure

SDC Designs LLC, SDC Created, LLC, SHR Jewelry Group, A Link Jewelry Co., LLC, Penny Preville Holding Co., LLC & Super Diamond (noted in this document as **SDC**) has established this employee grievance procedure to hear concerns about Employee & Corporate Human Rights violations, circumstances in its workplace, operations, statements, supply chain procedures or OECD supply chain involving diamonds, colored gemstones and precious metals from conflict-affected and high-risk areas.

Mr. J. Gregory Brannan is responsible for implementing and reviewing this procedure.

Concerns can be raised by interested parties via email or telephone to:

Greg Brannan

Tel: 212-599-4240

Email: jgbrannan@sdcdesigns.com

On receiving a complaint, we will aim to:

- get an accurate report of the complaint;
- Senior management will review complaint and consult (via web or attorney) how to implement corrective actions;
- explain our complaints procedure;
- find out how the complainant would like it handled;
- decide who is the appropriate person internally to handle the complaint, or help redirect the complaint to another entity, such as the relevant supplier, or a relevant industry body;
- where the issue can be handled internally, seek further information where possible and appropriate;
- identify any actions we should take, or monitor the situation;
- If corrective actions are required, they will be implemented in policies and procedures;
- advise the complainant of any decisions or outcomes; and
- keep records on complaints received, and the internal process followed, for at least five years.

SDC ensures that the person filing this grievance shall do so without fear of blowback, retaliation, dismissal or harassment. The grievance can be filed anonymously by company employees via anonymous email or phone accounts. The grievance filed shall remain confidential.

Grievance procedures shall be reviewed with company employees annually as part of the employee policies annual review.

This grievance procedure has been approved by senior management and is included in the employee handbook, is available online and is posted in the office.

J. Gregory Brannan

Operations & Chief Compliance Officer

July 22, 2025



Employee Grievance Report

Employee Name	
----------------------	--

Date of the Grievance	
------------------------------	--

Description of the grievance:

Were there any witnesses?

How would you like this matter to be resolved?

Date

Employee Signature

Date

Supervisor Signature

Reported to		on	
--------------------	--	-----------	--

SDC ensures that the person / company filing this grievance shall do so without fear of blowback, retaliation, dismissal or harassment and may do so anonymously.

The grievance filed shall remain confidential.

Send complaint to Greg Brannan, jgbrannan@sdcdesigns.com or hand deliver.

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Human Rights Policy

We, at SDC Designs LLC, SDC Created, LLC, SHR Jewelry Group, A Link Jewelry Co., LLC, Penny Preville Holding Co., LLC & Super Diamond (noted in this document as **SDC**), recognize our responsibility to respect human rights. We believe that our business has a role to play in protecting and promoting human rights.

SDC is committed to respect internationally recognized human rights throughout our operations and supply chains. In line with the UN Guiding Principles on Business and Human Rights, our Policy is based upon the international standards enshrined in the Universal Declaration of Human Rights and the International Labour Organization's (ILO) Declaration on Fundamental Principles and Rights at Work.

Human rights refer to a set of basic rights and freedoms that belong to every person in the world, regardless of where they are from, what they believe or how they choose to live their life. It is a broad concept, with economic, social, cultural, political and civil dimensions. For SDC, respecting human rights means ensuring that any person involved in, or coming into contact with, our operations, supply chains and products is treated with dignity, respect, fairness and equality.

Our Policy sets out overarching principles for how we conduct business at SDC. Together with our employees and business partners, we are committed to drive forward the implementation of this Policy throughout our operations and supply chains. We recognize unique challenges to these standards may arise and we will work to address these challenges in partnership with relevant partners and stakeholders.

1. Employment is freely chosen
2. Freedom of association
3. Working conditions are safe and hygienic
4. Child labor shall not be used
5. Living wages are paid
6. Working hours are not excessive
7. No discrimination is practiced
8. Regular employment is provided
9. No harsh or inhumane treatment is allowed

SDC will continuously work to embed this Policy throughout the relevant processes and procedures of the company to ensure its effective implementation.

We recognize that we must take steps to identify and address any actual or potential adverse impacts, whether they are directly or indirectly linked to our business activities or relationships. We understand that human rights due diligence is a dynamic, on-going process which requires acting on the findings, tracking our actions, and communicating to our stakeholders how we address impacts.

As our human rights risks and impacts may vary over time, this policy will be subject to review if proven inadequate by our human rights due diligence process.

J. Gregory Brannan
Operations & Chief Compliance Officer
July 22, 2025



Employee Handbook Acknowledgement Letter

This is to acknowledge that _____, an employee of SDC, has received and reviewed the Employee Handbook / Rules, Policies & Standards. The above employee agrees to follow the Rules & Policies delineated by the SDC Employee Handbook including the Sexual Harassment Policy.

Employee Signature:

Date:

****SDC Designs, LLC, SHR Jewelry Group, LLC, A Link Jewelry Co., LLC, Penny Preville Holding Co. LLC., SDC Created, LLC., SDC Designs LLC dba SUPER DIAMOND, Harout R.Group, LLC, and MadeTruly, LLC are noted in this document as “SDC”**