

	<b>ZOE PRECIOUS METALS AND JEWELRY (FZE)</b> <b>ANTI-BRIBERY &amp; ANTI-CORRUPTION</b>		No	ZOE/ABC/001
			Rev No.	001
			Date	2025
			Email	Compliance@zoemetals.com

## Introduction

**ZOE METALS** acknowledges the detrimental impact of bribery and corruption on communities, threatening economic growth, laws, democratic processes, human freedoms, and free trade. Corruption is often linked to organized crime, money laundering, and terrorism financing.

**ZOE METALS** is committed to preventing and identifying such issues through an education program, demonstrating its zero tolerance for such practices.

Our objective is to establish a corporate culture in dealing with bribery, corruption and business gifts; and to provide a common framework for the above objectives.

## Anti-Bribery and corruption policy

Our Anti-bribery and corruption Policy supports our zero tolerance towards bribery, corruption and facilitation payments.

Amongst the key principles of the Policy, it should be noted that:

The giving, receiving, offering, promising, requesting or authorizing of a bribe is expressly prohibited.

Business activities must be transparent, sufficiently documented and above suspicion.

The Company will conduct due diligence on employees and on those who are doing business with, or on behalf of **ZOE METALS**

Our Policy principles extend to all employees, Directors, temporary staff, contractors, suppliers, service providers, agents and other third parties acting for or on behalf of IGR DMCC

## This policy covers the following:

### Bribes

The policy prohibits any form of bribery, either directly or indirectly, among personnel.

### Gifts and hospitality

Employees are prohibited from offering gifts or hospitality that could be considered illegal or improper, or violate recipient policies, or to public employees or government officials.

They are also not allowed to accept gifts from business associates unless authorized by the Management of **ZOE METALS**

### Charitable contributions

Charitable contributions, including knowledge, time, or financial, are welcome but must not be used as a bribery scheme.

All contributions must be authorized by the Management of **ZOE METALS**, ensuring transparency and accountability.

### Your Responsibilities

This policy outlines the responsibility of **ZOE METALS** employees to prevent, detect, and report corruption.

Employees are expected to avoid activities that could lead to or suggest a breach of this policy.

If a conflict or breach occurs, employees must inform their manager immediately.

Breaching this policy may result in disciplinary action, including dismissal for gross misconduct.

The company reserves the right to terminate contractual relationships with other workers if they breach this policy.

### How to raise a concern

Any employee is encouraged to promptly report any suspicious of malpractice, whether a specific act is a bribery or corruption issue, or if you have any other queries or concerns, to the management.

### **Training and Communication**

**ZOE METALS** is providing training to all new and existing employees on its zero-tolerance approach to bribery and corruption. This policy is part of the induction process for new employees and will be formally accepted annually.

**ZOE METALS** is also communicating this policy to suppliers and business partners from the start of their business relationship.

### **Monitor and Review**

The compliance Officer and management will regularly review and improve the policy's effectiveness, ensuring it is suitable. Any identified improvements will be made promptly.

Regular audits will ensure the effectiveness of internal control systems and procedures in countering bribery and corruption.

**ZOE METALS** is committed to a zero tolerance policy, obeying the law and not condoning any form of bribery or corruption.

### **At **ZOE METALS**:**

- ✓ Conducting all business in an responsible, ethical and with honesty way
- ✓ Committed to act with integrity, professionally and fairly in all business dealings and relationships;
- ✓ Prohibition of making of inappropriate promises, gifts, or excessive hospitality to Foreign Public Officials for the purpose of gaining unfair advantage or benefit

We expect business partners, customers and suppliers to implement effective systems to counter bribery and will always report any law breaches to authorities in the jurisdictions where we operate.

### **Changes to the Policy**

The Compliance Department along with the Board reserves the right to change this Policy from time to time as it considers necessary.

Board Approval Date: November 27, 2024

Effective Date: December 02, 2024

**Due for review: May 08, 2025**

### **Signatures**

Kutluay Furkan Caner  
Managing Director

Luisa Fernanda  
Compliance Officer

Vishmi Nayanika  
Compliance Assistant

### **Communication Details:**

For questions and/or concerns related to above policy, please send an email to [compliance@zoemetals.com](mailto:compliance@zoemetals.com)

For anonymous inquiries /concerns/ whistleblowing and grievances, please contact us through the email: [info@zoemetals.com](mailto:info@zoemetals.com)

**Policy Acknowledgement:**

By signing this document, we acknowledge that we have received, read and understand the Anti-Bribery and Anti-Corruption Policy.

We hereby undertake to commit to compliance with the Policy.

We also understand that **ZOE METALS** is open on considering ways to support and assist in establishing processes to promote, improve and develop our practices, if necessary.

Name:

Designation:

Company Name:

Date & Place

Signature:

Stamp: