

Policy no. 13

### **Kimberley process — Policy**

#### **Policy statement**

**GLD Diamonds Ltd.** is fully committed to the Kimberley Process and operates in compliance with the requirements of the World Diamond Council (WDC).

#### **Management and control**

- o The management of GLD Diamonds Ltd. takes full responsibility for this policy and-for its distribution and implementation throughout the organization.
- o The management of GLD Diamonds Ltd. declares that all invoices received and all invoices issued will bear a text as follows:

"The diamonds herein invoiced have been purchased from legitimate sources not involved in funding conflict and in compliance with United Nations resolutions. The seller hereby guarantees that these diamonds are conflict free and confirms adherence to the WDC SOW Guidelines. " o GLD Diamonds Ltd. financial auditor will audit and reconcile the flow of Kimberley Process certificates and warranties in and Kimberley Process certificates and warranties out in order to ensure the control environment.

- o The rules of the Kimberley Process and the requirements of the World Diamond Council will be communicated to the relevant workers involved in the buying and selling of polished diamonds and/or diamond jewelry.
- o The management of GLD Diamonds Ltd. declares that all Kimberly process related records will be kept in company for 5 years.

Note: this policy is signed and filed in official GLD Diamonds Ltd. records after being communicated to all employees, and is part of a set of policies presented to new employees.

**Haim Giladi**

ZOHAR, ZOHAR SH.Z (2016) CPA COMPANY

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**Ramat-Gan, May 29, 2025**

To:

GLD Diamonds Ltd

Ramat Gan

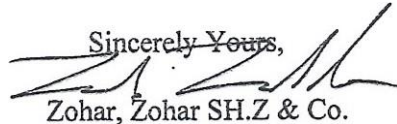
Israel

Dear Mr. Giladi,

As your independent financial auditor, we can confirm the following:

- a) Our appointment as the financial auditor of GLD Diamonds Ltd is free of any bias or influence relating to financial or other inducements.
- b) We are on an annual basis auditing GLD Diamonds Ltd financial accounts.
- c) Our team is well qualified with national accounting qualifications to conduct the audits at GLD Diamonds Ltd.
- d) We are aware of applicable legislation imposing special anti-money laundering AML/CFT compliance rules on dealers in precious stones or high value goods in Israel.

Sincerely Yours,



Zohar, Zohar SH.Z & Co.

Certified Public Accountants (Isr.)

**KP Notification for Financial auditor  
(Kimberley Process requirements)**

29/05/2025

Zohar, Zohar SH.Z (2016) CPA (Isr.)

Subject: RJC Kimberley process requirements

Dear Sirs,

As you are aware of, we as a company have taken the strategic decision of implying the RJC code upon ourselves and your appointment as financial auditor has great impact on our compliance.

I would like to emphasize the fact that RJC requires our financial auditors to:  
"Audit and reconcile the flow of Kimberley process warranties in and Kimberley process warranties out on an annual basis,"

Sincerely yours,

**Haim Giladi**