

General Employment Policy

1. PURPOSE:

The purpose of this policy is to ensure that the WINDIAM group maintains the highest possible and uniform employment standards in all its operations, in line with local legislation and international standards. This document relating to Employee Policies defines Arslanian's approach with respect to providing a positive work environment for employees and upholding their rights and binds Rachminov's executives to maintain employee policies as defined in this document at all times.

2. POLICY:

The WINDIAM group hereby confirms that:

- We comply with all applicable national laws, international standards and regulations with respect to employment at all times;
- We are committed to maintaining appropriate records as stipulated by the regulatory authorities for all staff employed, whether on a full time, part-time, seasonal or contracting basis; All employees sign a personal contract, the details of which are agreed directly with each employee prior to joining the company and may include additional benefits beyond legal requirements.
- We shall not require workers to work for more than the national limit of hours in a week on a regular basis, with overtime hours not to exceed the national permitted limit per week on a regular basis unless there are legal opt-outs.
- We shall ensure that wages and benefits for a standard working week/month shall meet at least national minimum standards and shall be sufficient to meet the basic needs of workers.
- Wages shall be paid to employees on a regular and predetermined basis in a manner and location convenient to employees, accompanied by a wage slip

detailing wage rates, benefits and deductions as applicable by national regulations.

- We shall ensure that due process of wage deductions shall be followed where applicable and it shall not be binding on employees to buy provisions from the company.
- All working hours are in accordance with the relevant local law and overtime is worked by agreement only and remunerated in accordance with the law.
- We respect the privacy of employees' personal information and do not pass any employee details to third parties for any reason, other than if mandated to do so by law.

For safety and security reasons, and as mandated by regulation in the diamond industry, we operate Close-Circuit TV around the clock in our main office area. Tapes are held for an interim period and then discarded. The Operations Manager has sole authorization to view the recordings and this is only done on an as-needed basis, in the event of a security incident. All employees are informed of this policy when joining the company. Under no circumstances are filmed recordings of employees released to a third party with the exception release to the police for investigation of security incidents, if they arise.

- Due recognition will be given to the existence, membership and lawful activities of worker representative bodies, and worker representatives will be given access to carry out their responsibilities/functions. We will not restrict the right of employees of freedom of association collective bargaining.
- We provide a workplace which is safe and free from health risks for all employees. We provide an office environment located in a managed building that maintains all required health and safety authorizations from the relevant authorities and fitted with necessary equipment relating to air circulation and air quality, water quality and hygiene, fire hazards and emergency exits, drills and procedures and all other potential safety risks.
- We are committed to address the legitimate grievances of our employees and to provide a proper and transparent grievance system and procedures.

- We shall follow proper procedures as per law for dismissal of employees, in case the need for the same arises, and arbitrary dismissal procedures will not be allowed.
- Information regarding applicable employment policies and working practices shall be communicated in a transparent manner to all employees.
- We respect International Labour Conventions and do not employ children or forced labour.

We are fully committed to the pursuance of the provision of fair and conducive employment conditions, consistent with applicable laws and regulations.

3. RESPONSIBILITY FOR THE POLICY:

The Director. Appropriate training will be foreseen for each member of staff, either at induction or at regular intervals. Employees are obliged to report any breach of policy via the Grievance and Complaints procedures and/or directly to the Director.


4. REPORTING REQUIREMENTS:

Breaches of this policy will be reported to the Director and will be part of the yearly public reporting.

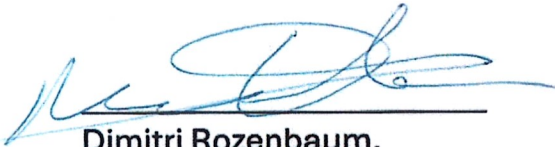
Antwerp, September 24th, 2025



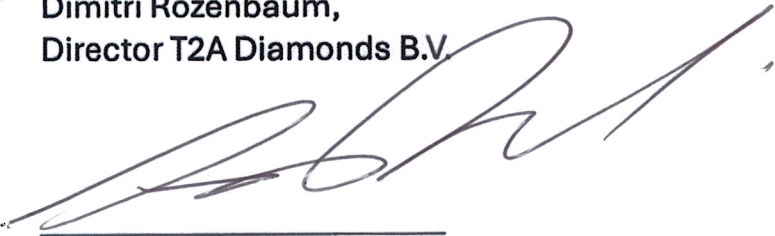
Gon Raz,
Executive Director, Windiam N.V.



Gon Raz,
Executive Director, Windiam Jewelry B.V.



Dimitri Rozenbaum,
Director T2A Diamonds B.V.



Cesare Renaudi,
Director Windiam Italy Group Srl



Thomas Colombin
Director Windiam – Paris SAS