

Sustainability Reporting Summary – 2025

This Sustainability Reporting Summary provides an overview of Kusasa Refining's material environmental, social and governance (ESG) performance for the 2025 reporting period.

Kusasa Refining is committed to conducting its refining and laboratory operations in a responsible, ethical and sustainable manner. Our ESG framework is integrated into governance, responsible sourcing, environmental management, occupational health and safety, and human rights practices.

Responsible Business Practices & RJC Certification

Kusasa Refining is certified against the Responsible Jewellery Council Code of Practices (COP) and Chain of Custody (COC) standards, confirming conformance with internationally recognized requirements for responsible business conduct, human rights, labour rights, environmental protection and ethical practices across the precious-metals value chain.

Commitment to Continual Improvement

Kusasa Refining is committed to continual improvement in its responsible sourcing, environmental management, health and safety, and governance practices in accordance with the RJC Code of Practices.

Responsible Sourcing & Supply Chain Due Diligence

Kusasa Refining applies formal and documented due-diligence procedures to identify, assess and mitigate risks associated with the sourcing of precious metals. Our due-diligence framework is aligned with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, the RJC Code of Practices (COP) and the RJC Chain of Custody (COC).

During the 2025 reporting period:

- No confirmed cases of conflict-affected or high-risk material sourcing were identified.
- No material breaches of responsible sourcing procedures were recorded.

Human Rights & Labour Practices

For the 2025 reporting period:

- No confirmed human rights violations were recorded.
- No cases of child labour, forced labour or discrimination were identified.
- Employment practices remained aligned with applicable labour legislation and RJC COP requirements.

Health & Safety Performance

For the 2025 reporting period:

- Zero reportable occupational health and safety accidents or incidents.
- No fatal or serious injuries occurred.
- No significant non-compliance with occupational health and safety legislation was recorded.

Environmental Management

For the 2025 reporting period:

- No reportable environmental incidents or material environmental damage occurred.
- No significant breaches of environmental legislation were recorded.

Governance, Ethics & Business Integrity

During 2025:

- No confirmed cases of corruption, bribery or fraud were identified.
- Business relationships with clients and partners were conducted in a professional and transparent manner.

Independent Assurance & Certifications

Kusasa Refining maintained the following independently audited certifications during the 2025 reporting period:

- ISO 9001:2015 – Quality Management Systems
- ISO 45001:2018 – Occupational Health & Safety Management Systems
- ISO 14001:2015 – Environmental Management Systems
- ISO/IEC 17025:2017 – SANAS-accredited Laboratory (Facility No. T1043)