

ANNUAL COMPLIANCE & DUE DILIGENCE REPORT

REFINER'S DETAILS	
Refiner's name:	ARGENTOR ESSAYEURS NV / E.ME.KO NV
Registered address:	Lange Herentalsestraat 84, 2018 Antwerpen Belgium
Period covered:	01/01/2025 – 31/12/2025
Senior management responsible for the report:	Nico Van den Eynde - Compliance Officer Jelle Oostvogels- Director Alexander Braeckmans - Director

Introduction:

This report demonstrates how Argentor Essayeurs NV complies with the OECD guidelines, The Responsible Jewellery Council COP and COC standards and the EU Minerals regulation and covers both Argentor Essayeurs NV as well as E.ME.KO. NV.

Argentor Essayeurs NV was established in 1987 and is located in Antwerp, Belgium. We are active in precious metals refining, recycling and trading. Argentor Essayeurs is a leading Belgian company for trading, assaying and recycling precious metals in a responsible and sustainable way at a state of the art refinery (E.ME.KO). Argentor Essayeurs NV provides high quality service to its large European customers base including refining precious metals and investment products. We stand for value creation with regards to sustainability and transparency at every step of the process. Our core principles are transparency - responsibility – sustainability.

Our commitment to these values is reflected in our membership and certification of the Responsible Jewellery Council and implementing the COP and COC standards.

Summary of activities undertaken to demonstrate compliance:

Step 1: Establish strong company management systems

Argentor Essayeurs NV has established an efficient management system and adopted a strong policy regarding due diligence for our precious metals supply chain. Our comprehensive supply chain





and due diligence policies are designed to be fully aligned with the OECD guidance and can be consulted on our website www.argentorshop.be

These policies embody our commitment to implement all regulatory requirements and assurance for a responsible and sustainable supply chain.

Step 2: Identify and mitigate risks

Argentor Essayeurs NV has systems in place to identify and assess risks in the supply chain. All customers and suppliers must pass through our stringent KYC and due diligence systems which are regularly updated. This is mandatory before any transaction can take place. Our client data base is continuously and automatically monitored.

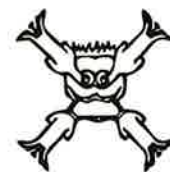
Risk assessment is performed by the Compliance Officer with the use of external reliable sources and such as Heidelberg barometer, EU Sanctions lists, EU CAHRA List, etc.. Argentor NV also uses digital platforms like Refinitiv World-Check and Harmoney.

Regular meetings are held by the management with staff to discuss any identified red flags or risks and / or mitigate should it be required.

Step 3: Design and implement a management system to respond to risks

Argentor Essayeurs NV reasonably ensures that the precious metals contained in the products manufactured do not directly or indirectly finance or benefit armed groups, terrorist organizations or perpetrators of human right abuses and mitigate these risks by focusing our activity primarily in the European Union. We have an automated and permanent screening system of all business partners in place. If and when a risk is identified we actively engage with the customer/supplier to receive further information. Regular compliance meetings are held to evaluate any occurring case. If we cannot mitigate the risk, the decision to terminate the business relationship could occur. Argentor Essayeurs NV has appointed a compliance officer with the authority to suspend or terminate a transaction and/or client relationship.





Step 4: Arrange for an independent audit

Argentor Essayeurs NV has engaged the renowned audit firm FORVIS MAZARS SA to perform the mandatory audit on behalf of The Responsible Jewellery Council. A full audit on our company practices, compliance systems, metal control systems and supply chain has been executed resulting in achieving certification for both COP (code of practices) and COC (chain of custody) Standards for both Argentor Essayeurs and E.ME.KO thus demonstrating compliance with the EU Minerals Regulation.

[Precious-Metals-Trust-BV-RJC-Certificate-COP-20192-Template-C-EU.pdf](#)

[Precious-Metals-Trust-BV-RJC-Certificate-COC-20172-Template-C-EU.pdf](#)

Step 5: Report on supply chain due diligence

All information and specifics regarding Argentor Essayeurs NV systems, procedures and controls have been set out in our supply chain and due diligence policies and can be consulted on our company websites www.emeko.be and www.argentorshop.be

Argentor Essayeurs NV concentrates mainly on the EU market for sourcing its precious metals and no risks in the supply chain have been identified in the reporting year.





Management conclusion

Argentor Essayeurs NV and E.ME.KO NV operate according to the OECD guidelines and EU minerals Regulation as well as the chain of custody and code of practices standards of The Responsible Jewellery Council. Argentor Essayeurs NV has successfully implemented effective management systems and procedures conform these requirements for the reporting year ending 31 December 2025 resulting in full certification by The responsible Jewellery Council.

If users of this report wish to provide any feedback to Argentor Essayeurs NV with respect to this report, they are welcome to contact compliance at compliance@argentor.be

Antwerpen, 16th February 2026

Alexander Braeckmans

Director

Jelle Oostvogels

Director