

BRILLIANT EARTH

Brilliant Earth Ethical Business Policy

At Brilliant Earth, we believe that human rights are the fundamental rights, freedoms, and standards of treatment to which all people are entitled. Respect for human rights is at the core of our mission and values and applies to how we do business throughout the entire value chain. Our Ethical Business Policy establishes a foundation for managing our business in accordance with all applicable laws and our own high standards (the “Policy”). The Policy is inspired from the principles defined by the Responsible Jewellery Council Code of Practices and aligns with the seminal principles embodied in the UN Global Compact, the UN Declaration of Human Rights, core International Labour Organization Conventions, OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, and the laws of the countries in which we do business.

Scope: The Policy applies to all Brilliant Earth employees, anyone doing business for or with Brilliant Earth, including its suppliers, and others acting on Brilliant Earth’s behalf. This applies to all locations where Brilliant Earth conducts business and to all company-sponsored events.

Business Ethics and Conflict Financing: We are committed to conducting our business with the highest ethical standards including transparency and compliance with applicable laws. We will not tolerate money laundering and/or the financing of terrorism; we will not engage in bribery and/or corruption; and we will act in accordance with anti-trust regulations. We are also committed to the specific guidelines set forth in the OECD Due Diligence Guidance Annex II and will not:

- provide direct or indirect support to non-state armed groups through the extraction, transport, trade, handling or export of minerals;
- provide direct or indirect support to public or private security forces who illegally control mine sites, transportation routes and upstream actors in the supply chain;
- illegally tax or extort money or minerals at point of access to mine sites, along transportation routes or at points where minerals are traded; or illegally tax or extort intermediaries, export companies or international traders;
- offer, promise, give or demand any bribes, and will resist the solicitation of bribes to conceal or disguise the origin of minerals, to misrepresent taxes, fees and royalties paid to governments for the purposes of mineral extraction, trade, handling, transport and export.

Forced Labor: All employment with Brilliant Earth is voluntary. We do not use forced labor in any of our operations or facilities. We do not tolerate any form of unacceptable treatment of workers, including but not limited to the exploitation of children, physical punishment or

abuse, or involuntary servitude. We are also committed to the specific provisions of the OECD Due Diligence Guidance Annex II and will not tolerate:

- any forms of torture, cruel, inhuman and degrading treatment;
- any forms of forced or compulsory labor, which means work or service which is exacted from any person under the menace of penalty and for which said person has not offered himself voluntarily;
- other gross human rights violations and abuses such as widespread sexual violence;
- war crimes or other serious violations of international humanitarian law, crimes against humanity or genocide.

Child Labor: We do not use child labor in any of our operations or facilities. We fully respect all applicable laws establishing a minimum age for employment. As outlined in the OECD Due Diligence Guidance Annex II provisions, we will not tolerate the worst forms of child labor.

Diversity and Inclusion: We value the diversity of people with whom we work and strive to create an inclusive workplace. We are committed to equal opportunity and are intolerant of discrimination and harassment. We work to maintain a workplace free from discrimination or harassment based on sex, race, religion, color, national or social origin, physical or mental disability, genetic information, marital status, age, sexual orientation, gender identification or expression, military service, veteran status, or any other status protected by applicable law. The basis for recruitment, hiring, placement, development, training, compensation and advancement at the Company is qualifications, performance, skills and experience. Harassment is not tolerated in the workplace and in any work-related circumstance outside the workplace.

Work Hours, Wages and Benefits: We comply with all applicable wage and benefits laws, including those related to minimum wage, working hours, rest periods and overtime work.

Safe Workplace & Security: Our Company is committed to providing safe, secure working conditions and workplaces that promote health and well-being. We will take appropriate measures to ensure the security of our employees dealing with valuables in our operations and during transportation to and from our operations.

Environmental Responsibility: We will conduct business in an environmentally responsible manner. This includes assessing and managing our environmental footprint and minimizing negative environmental impacts resulting from our operations.

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Freedom of Association and Collective Bargaining: We respect our employees' right to join, form or not to join a labor union without fear of reprisal, intimidation or harassment.

Community Development: We will contribute to the social and economic welfare of the communities in which we operate, including encouraging our employees to volunteer in community programs focused on bettering society, and will support them where appropriate.

Guidance and Reporting for Employees

Brilliant Earth strives to create a workplace in which open and honest communication among employees is valued and respected. We are committed to comply with applicable labor and employment laws wherever we operate. The Company also ensures employees are aware of the Ethical Business Policy through an annual communication process. Any employee who believes a violation of the Policy has occurred should raise those questions and concerns with management and Human Resources.