

## ANNEX 1 – EBC APPROVED REVIEWER APPLICATION FORM

### Emirates Bullion Market Committee (EBC)

### EBC Approved Reviewer Application Form

This application form is to be completed and submitted to the Executive Office of the EBC with relevant supporting documentation by auditing entities that wish to become an EBC approved Reviewer in accordance with EBC's Review Protocol (Section 3 – Minimum Criteria for Selection of Reviewers). This application form may be updated from time to time and published on EBC's website.

**Please note that a separate and independent application form is required to be completed for each branch and/or subsidiary of the same auditing entity.**

#### Section 1 – Applicant Information

<b>Applicant's Full Name<sup>1</sup></b>				
<b>Applicant's Registered Address</b>				
<b>Applicant's Physical Office Address<sup>2</sup></b>				
<b>Short description of Applicant's organisation</b>				
<b>Is the Applicant an approved and/or regulated auditing entity?</b>	Yes		No	
<b>If Yes, please provide details of approving authority and/or regulator</b>				
<b>Is the Applicant a member of any initiative(s) similar to the Rules for RBDG?</b>	Yes		No	
<b>If Yes, please provide details</b>				
<b>Please tick which of the following types of standards, the Applicants reviews are based upon<sup>3</sup></b>	ISAE 3000			
<b>Details of Applicant's regulatory and/or licensing body(ies)<sup>4</sup></b>				
<b>Does the Applicant have capacity and expertise in gold audits?</b>	Yes		No	

<b>If Yes, please provide details / examples of such experience</b>				
<b>Does the Applicant have capacity and expertise in due diligence and KYC?</b>	<b>Yes</b>		<b>No</b>	
<b>If Yes, please provide details / examples of such experience</b>				

- <sup>1</sup> As stated in the Applicant's licence to operate / company registration / certificate of incorporation.
- <sup>2</sup> If different from the Applicant's Registered Address.
- <sup>3</sup> Auditing entities that perform reviews based on other standards will not be eligible for application.
- <sup>4</sup> Please include the category of regulatory body (e.g. government, global standard setting entity, trade association, etc.) and its website address

## Section 2 – Application Contact Information

<b>Address for delivery of notices</b>		
<b>Contact Person</b>	<b>Title</b>	
	<b>First Name</b>	
	<b>Last Name</b>	
	<b>Position</b>	
	<b>Telephone</b>	
	<b>Email</b>	

## Section 3 – Supporting Documentation

Please ensure that this application is accompanied by the following information/documents and indicate such compliance by ticking the following boxes as appropriate:

<b>Copy of Applicant's licence to operate / company registration / certificate of incorporation</b>	
<b>Full details of the Applicant's ownership structure</b>	
<b>Organisation chart of the Applicant's full ownership structure<sup>1</sup></b>	
<b>Sample ISAE 3000 reasonable assurance reports including supporting document(s) of collation and review of objective evidence that formed the basis for the issuance of the final reports</b>	
<b>CV(s) of the persons conducting audits<sup>2</sup></b>	
<b>CV and details of the Applicant's nominated lead auditor</b>	
<b>Copy of the Applicant's authorised signatory list</b>	
<b>Passport copy for each person on the Applicant's authorised signatory list</b>	
<b>Statement of Integrity<sup>3</sup></b>	
<b>Statement of Competency<sup>4</sup></b>	

<sup>1</sup> Please ensure that full details are provided for each UBO (in the meaning set out in the Rules for RBDG).

<sup>2</sup> The CV(s) must demonstrate subject matter expertise as detailed in EBC Review Protocol (including such persons' qualification level and designation). It is the responsibility of the approved Reviewer to proactively provide to the Executive Office of the EBC CV(s) of new employees who are going to work on a Review for the Executive Office of the EBC's approval. Each new reviewer needs to be approved by the Executive Office of the EBC before the reviewer

engages with a Member. the Executive Office of the EBC might require an interview or any such steps that it deems necessary to gauge the qualification of such reviewer to do his job.

- <sup>3</sup> The Statement of Integrity must demonstrate the Applicant's independence with regard to any parties audited by it.
- <sup>4</sup> The Statement of Competency must set out details of the Applicant's: (a) quality control procedures (including appropriate follow-up systems, internal audit and management reviews; (b) relevant experience in performing supply chain due diligence; and (c) the necessary resources to perform reviews in accordance with EBC Review Protocol.

#### Section 4 - Terms and Conditions

Upon being granted the status of an auditor approved by the Executive Office of the EBC (**Reviewer**), the Applicant (as identified in Section 1 of EBC's Approved Reviewer Application Form) unconditionally agrees to the following terms and conditions:

1. The Executive Office of the EBC shall keep pre-approval application information confidential, provided however, that the Executive Office of the EBC may at its sole discretion disclose relevant reports submitted pursuant to EBC Review Protocol and/or information received from any EBC approved Reviewer or Applicant to the IGC for any of the following reasons:
  - (a) to advise on the integrity of any review conducted for an Accredited Member (as defined in the Rules for RBDG);
  - (b) to review the accuracy and completeness of the content of any Review (as defined in the Rules for RBDG);
  - (c) in accordance with Section 21 of EBC Review Protocol;
  - (d) to provide clarification to the Reviewer on the interpretation of the Rules for RBDG, these terms & conditions or any other related document with regard to specific findings during any Review process;
  - (e) The Executive Office of the EBC being informed of any disagreement between the Reviewer and an Accredited Member (or any other member of EBC);
  - (f) to ensure the integrity of the Rules for RBDG or any document or process relating to EBC's responsible sourcing initiatives; or
  - (g) to ensure that reviews conducted by Reviewers are consistent irrespective of the location of any applicable Reviewer.
2. EBC will uphold any decisions and/or actions as advised by the IGC including without limitation:
  - (a) an appointment by the Executive Office of the EBC of a Reviewer to review another Reviewer's work, products or processes, upon which the Reviewer under

review shall fully cooperate (including full access to all relevant information) with a EBC appointed Reviewer, failing which EBC shall be entitled at its sole discretion to revoke the status of the Reviewer under review as a EBC approved Reviewer;

- (b) providing any written statement to any concerned person that the integrity, confidentiality and/or independence of the Reviewer and related review process has been compromised; and
  - (c) temporarily suspending and/or fully revoking EBC approval status of a Reviewer.
3. The Reviewer will have approved status for 3 years. Reviewers may re-apply for a new accreditation after this period. Re-applications should be submitted within the 6-month period prior to the expiry of the 3 year approved status period.
  4. Upon the suspension or revocation of an EBC approval status of a Reviewer, such Reviewer shall be entitled to appeal in writing directly to the IGC. The IGC may invite such Reviewer to present and/or provide clarification in respect of the subject of appeal. The decision of the IGC will be final and binding on the Executive Office of the EBC and the Reviewer. The Executive Office of the EBC may consider a further application by the Reviewer if the Executive Office of the EBC is satisfied that the Reviewer has addressed the issues which gave rise to suspension or revocation.
  5. A Reviewer may request an opinion or clarification from the Executive Office of the EBC either during a Review or following the issuance of any information or report (in partial, full or abridged, draft or final form). Following any opinion or clarification provided by the Executive Office of the EBC, any subsequent amendments by the Reviewer to the information or report previously issued by the Reviewer that the Reviewer elects to make shall be deemed to be at the Reviewer's sole discretion and made independently by the Reviewer and without any influence from the Executive Office of the EBC.
  6. Any opinion, clarification, comment or absence thereof from the Executive Office of the EBC shall not relieve a Reviewer of its warranties, obligations or liabilities pursuant to the Rules for RBDG or any part of EBC's responsible sourcing initiatives.
  7. EBC Reviewer Application Form and related documentation requirements shall be submitted to the Executive Office of the EBC at the following addresses:  
By email: [ [support@ugd.gov.ae](mailto:support@ugd.gov.ae) ]  
  
By hard copy to: Maryam Al Hashemi,  
DMCC, Level 30,  
SO/Uptown,  
Jumeirah Lakes Towers,  
Dubai, UAE.

The Executive Office of the EBC reserves the right to approve or reject at its sole discretion any application by an applicant (including the right to approve or reject individual

auditors) to become a Reviewer. The decision of the Executive Office of the EBC shall be communicated in writing to the applicant. In case of rejection to become a Reviewer, the Executive Office of the EBC is not obliged to provide any reason for the rejection. The Executive Office of the EBC's decision in relation to any application(s) for Reviewer status is final and not subject to appeal.

8. The Executive Office of the EBC may at any time determine and inform a Reviewer of the categories of EBC responsible sourcing initiatives for which the Reviewer may conduct reviews.
9. Prior to providing any approval and listing the applicant as a Reviewer on EBC's corporate website, the Applicant and all individual auditors employed by the Applicant must complete an induction programme (**Induction Programme**) administered by EBC to ensure that the Applicant has fully understood all aspects of the Rules for RBDG and EBC's requirements for responsible sourcing initiatives. The Executive Office of the EBC may waive this obligation at its sole discretion. The Induction Programme may take the form of one or more workshops or seminars with the relevant persons at EBMC. If an Applicant or Reviewer has not completed an Induction Programme, the Reviewer may not (without the prior written consent of the Executive Office of the EBC in each instance) enter into any engagement with an Accredited Member for the purposes of carrying out a Review (or otherwise related to any of EBC's responsible sourcing initiatives).

## Section 5 - Statement of Applicant

We hereby confirm our application to be appointed as an EBC approved Reviewer for EBC's responsible sourcing initiatives. We have reviewed, and agree to be bound by, EBC Review Protocol (including the OECD Guidance, as defined in the Schedule to the Rules for RBDG) and to an EBC Approved Reviewer Application Form terms and conditions.

We agree to submit on an annual basis relevant documentation, as stipulated from time to time by EBC, in order to maintain our status of an EBC approved Reviewer.

Other than in respect to any disclosures required by any applicable law we agree to keep confidential all information relating to this application process and all subsequent audits and reviews carried out by us.

If accepted on EBC Approved Reviewers list, we acknowledge the Executive Office of the EBC's right at its sole discretion, to make any changes to the Rules for RBDG and EBC's Review Protocol, and we agree to adhere to any such amendments.

We declare that we are not aware that we are subject to any formal independent third-party investigations as permitted by law in any jurisdiction as of the date of signing this application form.

For and on behalf of the Applicant identified in Section 1 of this application:

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Name:

Title:

Date: