





ABC Refinery has been involved in the refining and processing of precious metals in Australia since 1978 and is the exclusive producer of ABC Bullion product which has become one of the cornerstones of the Australian physical gold trading system.

Since then, ABC Refinery has developed into Australia's most technologically advanced precious metal refining, assaying and minting facility featuring state of the art equipment and security. As a wholly owned subsidiary of Pallion, ABC Refinery plays a fundamental role in its fully vertically integrated model of precious metal services.

ABC Refinery is the only independent LBMA accredited gold refinery in Australia.

**ABC Refinery. Refining the gold standard.**



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# Who We Are

## Our origins

ABC Refinery has been involved in the refining & processing of precious metals in Australia since 1978. It is the refining division of Pallion, Australia’s largest independent precious metal services group of companies. Today, ABC Refinery is Australia’s largest independent precious metal refiner, assayer and mint servicing both the public and private sectors.

## Our mission

To provide Australasia’s premier precious metal refining, assaying, ingot bar casting and minting service to the primary and secondary precious metal industries. We aim to partner with our clients to maximize their financial return, speed of out-turn and cash flow.

## Facility

ABC Refinery is located in Sydney, New South Wales Australia.

## Product & Clients

ABC Refinery is the exclusive manufacturer of ABC Bullion, one of the cornerstones of the Australian gold trading system. In addition to its assaying and refining services, ABC Refinery operates Australia’s largest private minting facility as well as fabrication, finance and secure storage services. Our clients include some of the region’s largest mines, financial institutions and government entities.

# Reach & Security

## Geographical Reach

ABC Refinery offers unparalleled geographical reach within Asia and significant logistical delivery advantages through its network of offices in Australia (Perth, Brisbane, Melbourne and Sydney), mainland China and Hong Kong (SAR).

## Physical Security

ABC Refinery facilities employ the most technologically advanced surveillance and alarm activation systems available. ABC Refinery works closely with leading secure transport organisations to ensure secure transfers of metal to the refining facility.

ABC Refinery also offers secure private storage solutions through its sister company, Custodian Vaults.

## Financial Security

ABC Refinery is a wholly owned subsidiary of Pallion, one of Australia's largest private company and as such ABC Refinery is subject to annual independent financial audit. Accordingly, our clients get the financial comfort offered by a large corporate, coupled with the flexibility and confidentiality advantages of dealing with a privately owned enterprise.





# LBMA Accreditation

ABC Refinery is Australia's only independent London Bullion Market Association (LBMA) accredited gold refiner.

ABC Refinery's appointment to this exclusive list is a testament to its ability to refine and produce gold products to LBMA level, universally regarded as the highest international standard. LBMA accreditation is given only to companies that meet the Association's stringent assaying and bar quality criteria, as well as its responsible gold and net tangible asset requirements.





## Other Accreditations

### NATA

The ABC Refinery laboratory is the only Australian refinery laboratory to have been awarded National Association of Testing Authorities (NATA) accreditation for the laboratory analysis of gold, silver and their alloys. This accreditation gives ABC Refinery clients ultimate peace of mind because it is a guarantee of the consistency, accuracy and dependability of the metallurgical data relating to every ABC Refinery refining batch.

### Other accreditations

The ABC Refinery laboratory is also accredited as a Public Testing Service compliant with ISO (International Organization for Standardization) and IEC (International Electrotechnical Commission) Standard 17025:2005 for the analysis of gold, silver and their alloys. In addition, ABC Refinery is accredited as compliant with Australian Standards (AS) and ILAC (International Laboratory Accreditation Cooperation).



# Community

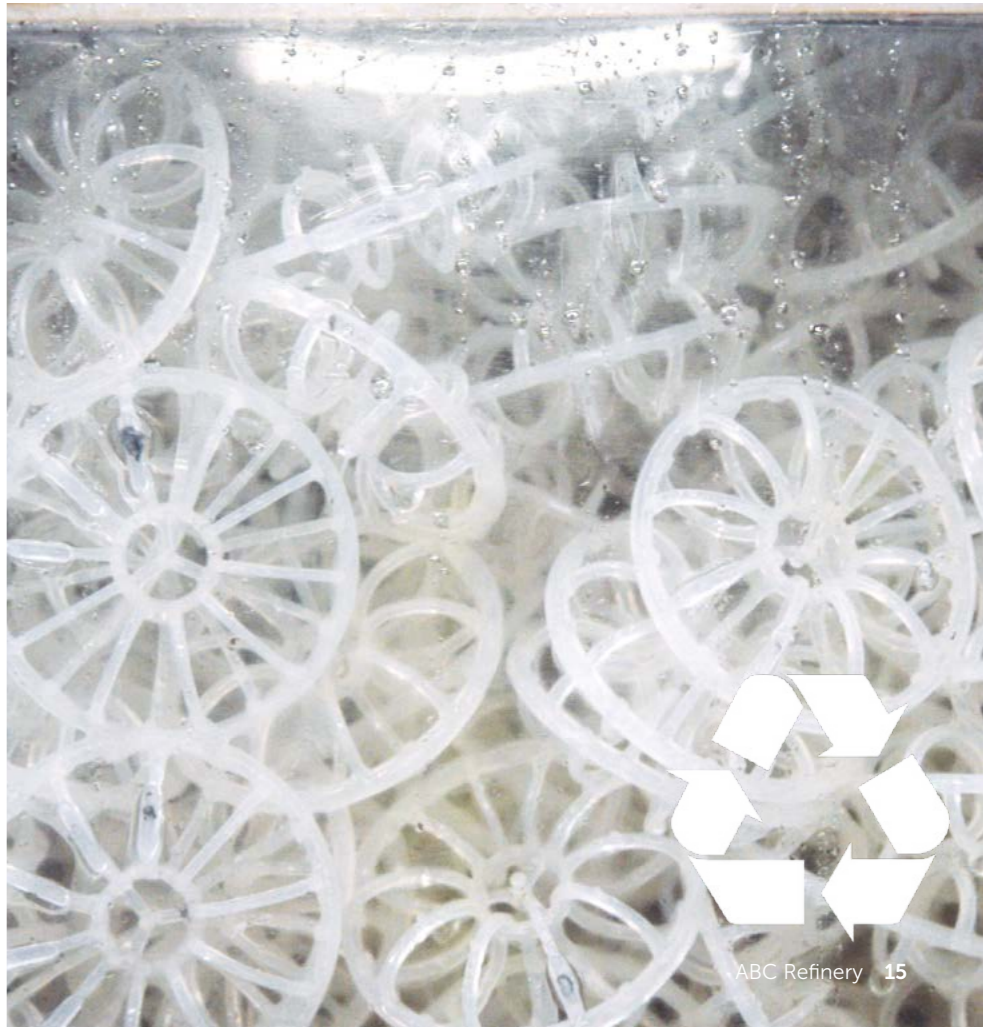
## Transparency, Trust & Partnership

Three words that summarise the ABC Refinery commitment to the world community in which it operates.

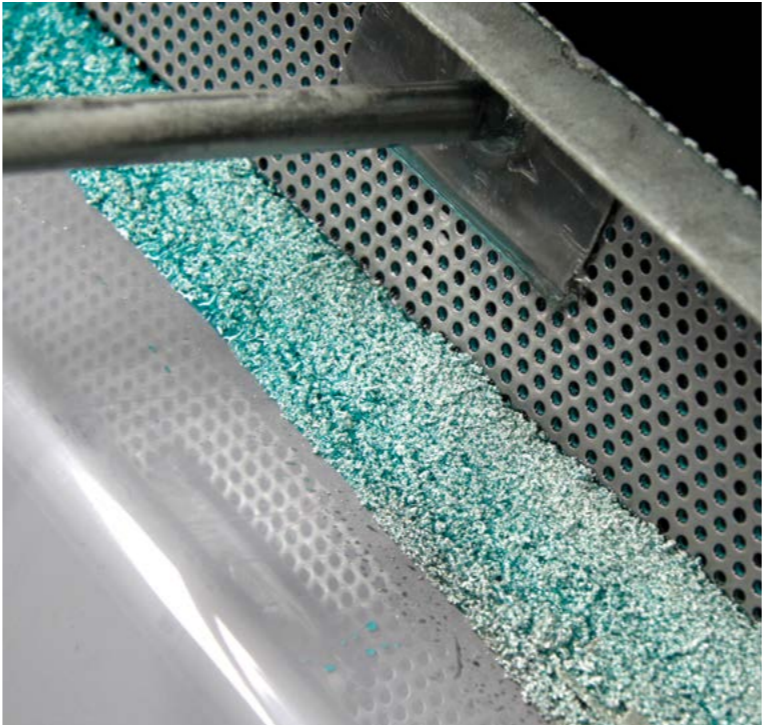
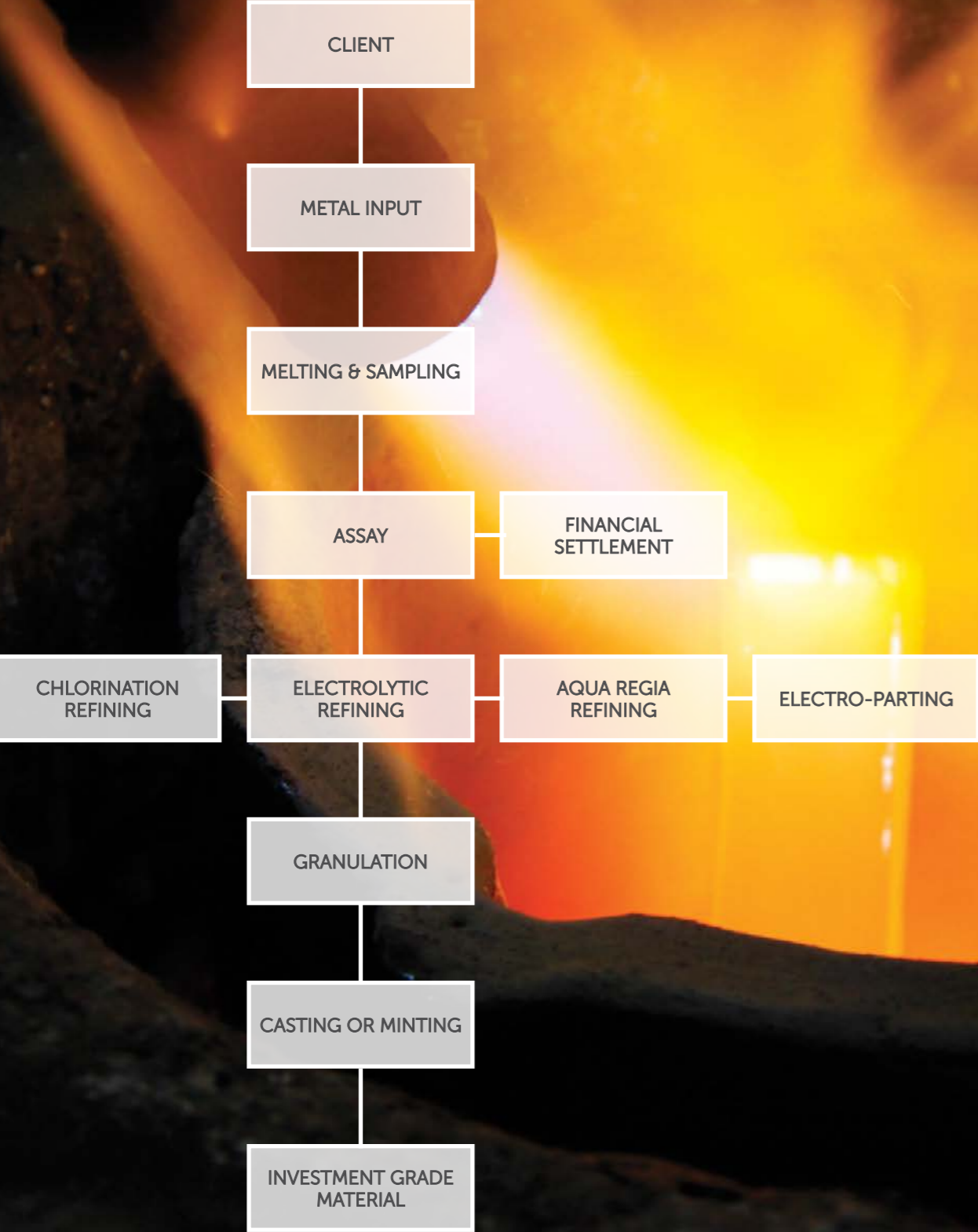
## Workplace Health & Safety

At ABC Refinery, the health and safety of our staff and the broader community in which we conduct business is of utmost priority. We are committed to being a world leader in health and safety, the environment, internal and external client relationships and risk management. Specifically, ABC Refinery has adopted the following programmes to achieve this goal:

- The ABC Refinery Code of Conduct
- The ABC Refinery Environmental Sustainability Policy
- The Pallion Workplace Health & Safety Policy
- The Pallion Equal Opportunity HR & Recruitment Policy



# Production Cycle



## Refining

### Capacity

Depending on input, ABC Refinery employs proprietary aqua regia, electrolytic, electro-parting and chlorination refining methodologies. As a full service precious metal refinery, ABC Refinery has significant capacity to refine the following metals:

- Gold (AU)
- Silver (AG)
- Platinum (PT)
- Palladium (PD)

### Input

ABC Refinery accepts the full range of high, medium and low grade inputs including:

- Mined doré bars
- Bars and ingots
- Coinage
- Manufacturing scrap and by-products
- Jewellery scrap and lemel

# Receipt & Sampling

## Receipt

Upon receipt of the shipment at its premises, ABC Refinery inspects received packaging for damage as evidence of tampering.

## Melting & Homogenisation

Before refining of inputs occurs, ABC Refinery conducts a controlled melting process that minimises melt loss to maximise return. The received material is then homogenised utilising the latest in international homogenisation methods.

## Sampling

ABC Refinery produces dual blind homogenous samples of all melted input to ensure precise quantification of the precious metal content at the time of assay. Specimen samples are retained by ABC Refinery for 3 months post financial out-turn and recorded on the proprietary ABC Refinery ERP system for ultimate assurance.





# Assaying

ABC Refinery boasts the only Australian refinery laboratory to have been awarded National Association of Testing Authorities (NATA) accreditation for the laboratory analysis of gold, silver and their alloys.

## Independence

The ABC Refinery laboratory's independent certification of its assay process maximises client value because it guarantees consistently accurate data on every refining batch.

## Technology

The LBMA Certified ABC Refinery laboratory offers a range of analytical technologies including:

- Fire and chemical assays
- Inductively Coupled Plasma Spectrometry (ICP) analysis
- Atomic Absorption Spectroscopy (AAS) analysis
- X-Ray Fluorescence (XRF) Spectrometry analysis
- Titration for silver assay



# Fabrication

## Full Service

ABC Refinery manufactures an extensive range of finished and semi-finished products including cast and concast bars, minted tablets and coins, minted blank tablets and coins as well as pure precious metal granules.

## Cast Bars

ABC Refinery is Australia's premier investment grade cast bar producer. Certification and packaging guarantees purity, weight and assayed precious metal content of every ingot leaving ABC Refinery. ABC Refinery is also the sole global producer of the ABC Bullion range of investment grade GST exempt cast serialised bars.

## Minted Tablets & Coins

ABC Refinery operates Australasia's largest private minting facility and benefits from vertically integrated efficiencies.

## Semi-finished Products

ABC Refinery provides a range of semi-finished products to public and private sector clients.

## Granules

ABC Refinery produces precious metal granules for the jewellery and industrial manufacturing sectors.



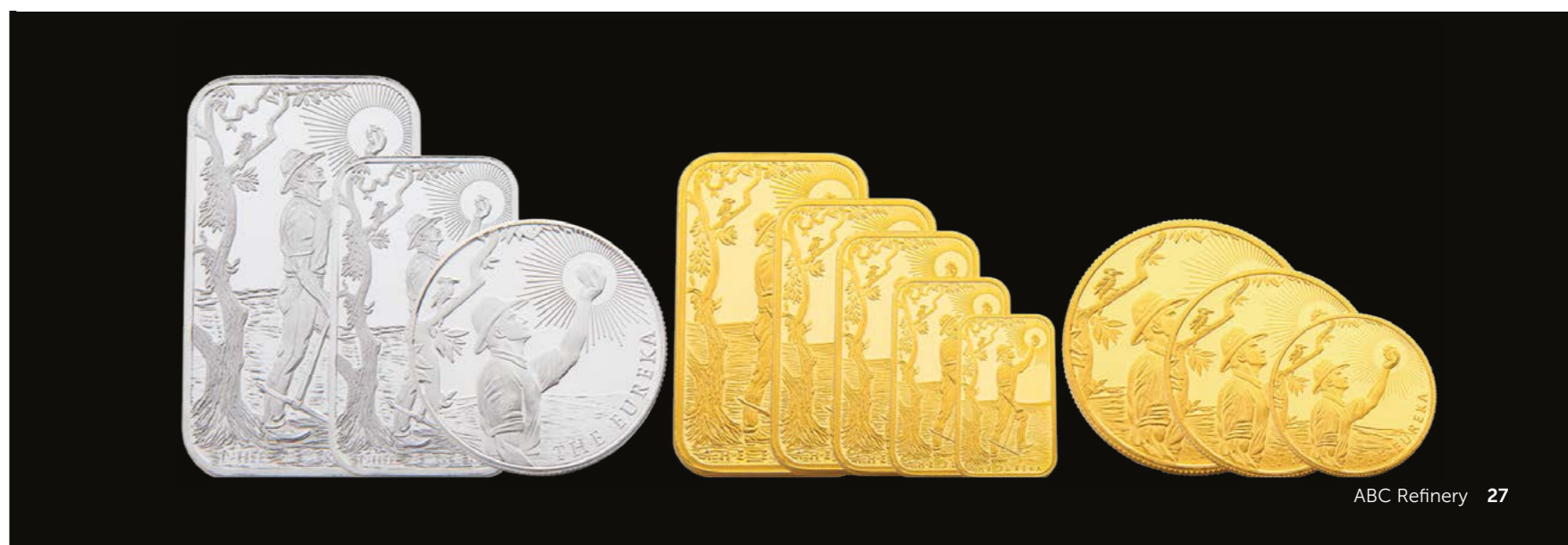
# Minting

ABC Refinery operates Australasia's largest private minting facility with the capacity to meet the strictest international numismatic technical requirements including ABCEal™ packaging, supported by the largest minting sheet capacity in Australia. ABC Refinery is the sole producer of the ABC Bullion signature minted collection, 'The Eureka'.

Servicing the custom public and private sectors, our minted ingot, coin and medal production benefits from vertically integrated efficiencies, including in-house concept and design, die-stamping, blank manufacturing, etching, finishing and tamper proof ABCEal™ packaging.

Testament to its quality and capacity, ABC Refinery is the preferred supplier of coin and tablet blanks for The Royal Australian Mint and is also the supplier of gold sheet used for the production of the Melbourne Cup.





# Our Products

## Gold Cast Bars

- 400oz ABC Cast Bar Gold
- 1kg ABC Cast Bar Gold
- 500g ABC Cast Bar Gold
- 10oz ABC Cast Bar Gold
- 250g ABC Cast Bar Gold
- 5oz ABC Cast Bar Gold
- 100g ABC Cast Bar Gold
- 2oz ABC Cast Bar Gold
- 35.7g ABC Luong Cast Bar Gold
- 1oz ABC Cast Bar Gold
- 1/2oz ABC Cast Bar Gold

## Silver Cast Bars

- 5kg ABC Cast Bar Silver
- 1kg ABC Cast Bar Silver
- 1kg ABC Concast Bar Silver
- 500g ABC Cast Bar Silver
- 10oz ABC Cast Bar Silver

## Silver Minted Bars

- 500g ABC Minted Bar Silver

## Eureka Minted Coins

- 1oz ABC Eureka Minted Coin Silver
- 1oz ABC Eureka Minted Coin Gold
- 1/2oz ABC Eureka Minted Coin Gold
- 1/4oz ABC Eureka Minted Coin Gold

## Eureka Minted Tablets

- 1oz ABC Eureka Minted Tablet Silver
- 1oz ABC Eureka Minted Tablet Gold
- 1/2oz ABC Eureka Minted Tablet Silver
- 20g ABC Eureka Minted Tablet Gold
- 1/2oz ABC Eureka Minted Tablet Gold
- 10g ABC Eureka Minted Tablet Gold
- 5g ABC Eureka Minted Tablet Gold

## Granules

- Granules Gold
- Granules Silver
- Granules Platinum
- Granules Palladium



# Pallion

ABC Refinery is the refining division of Pallion.

Pallion brings together a group of leading precious metal brands, each specialists in their field of expertise to form the premier precious metal services group in Australasia.

Pallion offers the benefit of dealing directly with the manufacturer at every step along the value chain - from wholesale precious metal refining and jewellery production to retail bullion sale and trading, backed by Australia’s most experienced metallurgical team.

Pallion products are available at all Pallion offices throughout Australia, Hong Kong (SAR) and mainland China.



Pallion. From mine to market, your partner in precious metals.

 BULLION	
 REFINING	
 MINTING	
 CASTING & JEWELLERY	
 FABRICATED PRODUCTS	
 FINDINGS	
 VAULTING	



Independence. Flexibility. Innovation

ABC Refinery. Refining the Gold Standard.



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