

GRIEVANCE AND WHISTLEBLOWING POLICY

V1



PRINCIPLES

Italpreziosi S.p.A. is a totally innovative company, which focuses on man, his dignity, his continuous improvement and his well-being, capable of integrating economic value with human value, attentive and motivated by ethical principles. In line with its Code of Ethics and Supply Chain Policy, it implemented a Grievance and Whistleblowing Policy in order to strengthen its commitment in providing a responsible, traceable supply chain for its products.

The aim of the Grievance Policy is to create a mechanism that enable an internal or external stakeholder to raise a Grievance against any party along the supply chain. We ensure that the grievances will be treated in a transparent, timely and equitable manner. The investigation will be based on reliable evidences and facts.

PURPOSE

The purpose of this policy is to guarantee a transparent procedure for the receipt, the investigation and the response for the grievance reporting. This mechanism allows internal and external stakeholders to anonymously raise any concerns or warnings about the supply chain or any other risks.

This Policy applies to collective and individual grievances or complaints related to any activity of Italpreziosi Spa over the precious metals supply chain.

The objective of the Policy is to encourage the reporting of violations, behaviours, or risks not complying with any laws and regulations. This includes, but is not limited to:

- Health and safety, working conditions;
- Human rights violations;
- Precious metals' trade, extraction, export, transport; - Environmental impacts and risks;
- Compliance and legal affairs;
- Terrorism and money laundering financing;
- Fraud, corruption and bribery;

As a requirement, we ask for detailed information, and evidences. In case of lack of facts, detailed informations and evidences, Italpreziosi Spa reserves the right to not investigate or to suspend an investigation on a grievance or complaint report.

REFERENCES

Our references are both external:

- OECD Due Diligence Guidane for Responsible Supply Chains of Minerals from Conflict-Affected and High Risk Areas, Supplement on Gold;
- LBMA Responsible Gold Guidance;
- UN Guiding Principles on Business and Human Rights
- Responsible Jewellery Council Code of Practices and Chain of Custody;
- The World Gold Council Conflict Free Gold Standard.

and internal to the company:

- Code of Ethics
- Supply Chain Policy .

GRIEVANCE PROCEDURE

Grievances can be submitted to Italtreziosi Spa, specifically to the Compliance Office, through:

- telephone number +39 0575383041
- email address: duediligence@italpreziosi.it
- letter to the address: Strada A n. 32, Località San Zeno, 52100, AR, Italia - in person to the *Compliance Officer*

The Compliance Officer is in charge of monitoring the incoming reports and of keeping the Due Diligence Committee informed about relevant risks.

The name of the reporting person it is not necessary. Still, we require a minimum level of information, such as: name of the affected person/community/ organisation; description of facts; date; period of time; locations.

After the receipt of the grievance, we'll make sure to respond it as soon as the information have been examined, explaining the following process. After the grievance will be assessed if in line with the Purpose of the this Policy, considering the type and the information and evidences provided. If the information and evidences provided are enough, Italtreziosi Spa will open an investigation. Non-anonymous reporting persons will be informed regarding the outcome of the investigation. the information and the investigation will be treated with the strictest confidentiality in accordance with the