

COMPLAINTS AND WHISTLEBLOWING POLICY

ITALPREZIOSI[®]

1. INTRODUCTION AND PURPOSE

Italpreziosi spa is committed to maintaining the highest standards of conduct, integrity, and ethical behavior, as outlined in the Code of Ethics and other corporate policies. The purpose of this policy is to create a mechanism allowing any stakeholder, inside or outside the company, to file a complaint regarding illegal behavior that may constitute a violation of European laws and regulations, the values and principles enshrined in the Code of Ethics, and/or that may cause any type of harm to the company, customers, members, partners, third parties, and, more generally, the community and/or public administration, which may have come to their attention in the workplace. Without prejudice to the foregoing, this policy must be interpreted and, where appropriate, supplemented in light of the provisions set forth in Legislative Decree 24/2023 and the legislation it adopts. This Reporting Policy is intended to regulate the process of receiving, analyzing, and processing Reports submitted or transmitted by any person and applies to collective and individual complaints or complaints related to any activity of Italpreziosi SPA.

This policy applies to all matters listed in Article 3 of Legislative Decree No. 24/2023 and therefore, by way of example, to employees, self-employed workers who maintain relationships with the company, holders of collaborative relationships, suppliers of goods or services to the company, self-employed workers and consultants, apprentices, and all those who perform administrative, management, control, supervision, and representation functions for the company. The objective of the policy is to encourage, by assessing the protections provided for by Legislative Decree 24/2023, reporting of violations of laws and regulations and, more generally, of behavior or risks that are detrimental to the interests of the company, the community, and, more generally, all stakeholders. To this end, it is specified that the infringements subject to potential alerts consist of behaviors, acts or omissions that harm the aforementioned interests and that they consist of all the administrative, accounting, civil and criminal infringements best indicated in article 2 of Legislative Decree No. 24/2023, as well as any illegal conduct relevant to Legislative Decree No. 231/2001. By way of example and not exhaustive, therefore, the violations relevant for the purposes of this policy include, but are not limited to, those relating to:

- Health, safety and working conditions;
- Human rights violations;
- Trade, extraction, export and transportation of precious metals;
- Environmental protection, environmental impacts and risks;
- Compliance and legal matters;
- Financing of terrorism and money laundering;
- Fraud, corruption and other types of money laundering;
- Tax crimes

The company provides information about the channel, procedures, and conditions for preparing internal and external reports both on the digital bulletin board and on its website. It also specifies that, in the cases provided for in Article 6 of Legislative Decree No. 24/2023, the whistleblower may inform the National Anti-Corruption Authority through the external reporting channel mentioned in Article 7 of this decree.

2. SOURCES

Our reference sources for this policy are internal to the company, such as the Code of Ethics, Supply Chain Policy, and external ones, such as the OECD Due Diligence Guidance 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, L.179/2017, EU Directive 2019/1937 (Protection of persons reporting breaches of EU law), Legislative Decree 24/2023, Regulation 2016/679 - GDPR

3. COMPLAINT PROCEDURE

In accordance with Article 4 of Legislative Decree 24/2023, the company has established its own internal office dedicated to managing reporting procedures, the Compliance Office. The company has established appropriate internal reporting channels to ensure the confidentiality of the identity of the whistleblower, the person involved, and the person mentioned in the report, as well as the content of the alert and supporting documents.

These channels consist of:

a) the dedicated email address: reclami@italpreziosi.it b) Telephone line: 0575 383041 (request from the Compliance Office) c) letter to the address: Strada A n. 32, Località San Zeno, 52100, AR, Italy - addressed to the Compliance Office d) or in person to the Compliance Officer (address: Strada A n. 32, Località San Zeno, 52100, AR, Italy)

The Compliance Officer is responsible for monitoring incoming reports and keeping the Due Diligence Commission informed of relevant risks.

As part of the management of the internal alert, the person in charge is obliged to carry out certain activities, including giving the reporting person an acknowledgement of receipt of the alert within seven days from the date of receipt; maintain contacts with the reporting person (and request the Commission, if necessary, to supplement it); give prompt follow-up to reports received; reply to the report within three months from the date of acknowledgement of receipt or, in the absence of such notification, within three months of the expiry of the seven-day period following submission of the alert.

In addition, if the report is made orally, the Compliance officer must, with the consent of the reporting entity, ensure that the report is recorded and take all appropriate precautions to ensure that the report is not accessible.

A minimum level of information is required, such as the name of the person or entity concerned, description of facts, date, time period, places.

After the complaint will be evaluated if in line with the purpose of this Policy, considering the type of information and evidence provided.

If the information and evidence provided are sufficient, Italtreziosi Spa will open an investigation: the members of the Compliance Office supported by RSG record in a specific electronic document (NC Register) the report, the analysis of causes, any corrective action taken and its effectiveness assessed over time. Non-anonymous whistle-blowers will be informed of the outcome of the investigation.

Information and inquiries will be treated with the utmost confidentiality in accordance with applicable privacy regulations.

4. CONFIDENTIALITY AND PROTECTION

The alerts will not be used beyond what is necessary to ensure appropriate follow-up. The identity of the reporting person and any other information from which such identity may be derived, directly or indirectly, shall not be disclosed without the express consent of the reporting person, to persons other than those responsible for receiving or following up alerts, who have been expressly authorised.

Institutions and reporting persons will be guaranteed the right not to suffer any retaliation and therefore, subject to the provisions of Article 17 dl 24/2023, they may not, by way of example, suffer: a) layoffs, suspensions from employment or measures with equivalent effect; b) demotions or lack of promotion; c) change of functions, change of place of work, reduction of salary, change of working hours; d) suspension of training activities or restrictions on access to training; e) adoption of disciplinary measures or other sanctions of a pecuniary nature; etc.

5. PROCESSING OF PERSONAL DATA

Any processing of personal data will be carried out in accordance with Regulation (EU) 2016/679, Legislative Decree 30 June 2003, n. 196 and Legislative Decree 18 May 2018, n. 51. Personal data that is manifestly not useful for the processing of a specific alert shall not be collected or, if accidentally collected, shall be deleted immediately.

6. RECORD KEEPING

Internal alerts and related documentation shall be kept for the time necessary to process the alert, but no longer than five years from the date on which the final outcome of the alert procedure is communicated, subject to confidentiality requirements. In the event that the unregistered telephone line is used for the report, the report shall be documented in writing by means of a detailed record of the conversation by the staff involved. In this case, the reporter has the right to verify, correct and confirm the content of the transcript by means of his or her signature.

Where, at the request of the reporting person, the report is made orally during a meeting with the Compliance Officer, it shall, with the consent of the reporting person, shall be documented by the person responsible either by recording on a storage and listening device or by means of a record. In the case of a record, the reporting person may verify, correct and confirm the record of the meeting by his or her signature.

7. CONDITIONS FOR THE PROTECTION OF THE REPORTING ENTITY

Notwithstanding the application of the protection measures provided for by D.Lsg. 24/2023 for the reporting entity, it is specified that if the reporting entity was convicted, even with a judgment at first instance, therefore not final, for the offences of defamation or slander or liable to conviction in civil proceedings for the same acts of libel or slander in cases of intent or gross negligence, the reporting entity is liable to a disciplinary sanction commensurate with the fact committed and the protective measures governed by D.Lsg. n. 24/2023 will not be guaranteed. Below, the specification of disciplinary sanctions provided for such cases is shown in the model referred to in D.Lgs. 231/2001 adopted by Italtrezioli.