

## CORPORATE AND PROGRAMMATIC PRINCIPLES AND POLICY

BERKEM Srl was founded in 2010 on the basis of the deep professional experience gained by its members in the field of chemicals and equipment for the jewellery industry.

Traditionally, BERKEM Srl continues to seek the affirmation of its industrial and commercial activities pursuing objectives of transparency and reliability of both its products and its social and industrial relations, basing its values not only in the maximum guarantee of quality and functionality of its products, but also engaging in a constant search for improvement to offer products in no way harmful and dangerous to end consumers, and to be achieved through production processes and business practices that comply with rules and regulations, related to environment, health and integrity of its employees and contractors.

In particular, BERKEM Srl actively pursues:

- The arrangement of company mechanisms and systems that allow the highest levels of efficiency and transparency for suppliers and customers.
- The creation of working conditions that ensure that employees and collaborators can carry out their activities in a satisfactory and fairly remunerated manner, without ethnic, political or religious discrimination, in healthy and non-hazardous environments.
- The search for profitability always considering customer requirements and in compliance with the rules governing its production sector, observing the principles of free and fair commercial competition without resorting to conduct that can generate corruption of any kind in the economic or institutional system.
- The attention to the environment in which it operates through the use of adequate resources for the protection of the territory and the improvement of the environmental impact of its production processes through technological and system investments.
- The communication and contacts with the social fabric in which it operates, with the local authorities for a better understanding and application of the regulatory systems, the particular needs of the community and the realisation of a contribution to development and economic and social improvement.
- The establishment of collaborative relationships with qualified suppliers who operate with industrial principles and policies in line with the principles of legality and transparency of BERKEM Srl contributing to improve the achievement of business objectives with effectiveness and efficiency.
- The care, protection and enhancement of the company's heritage, consisting of material values and human knowledge.

These principles are concretely pursued by the company through:

- The choice of internal procedural systems that guarantee compliance with national and international rules governing employment contracts and respect for human rights and political, religious and trade union freedom, tax and customs requirements, provisions on the prevention of money laundering and any activity aimed at obtaining benefits through the bribery of institutional or commercial partners.
- The voluntary implementation of corporate quality management systems in accordance with international standards.
- The constant internal communication and with its external partners to prevent non-compliance, improve internal control processes, stimulate the adoption of business principles consistent with the principles of BERKEM Srl and spread industry information
- allowing end consumers and collaborators direct contact with the company for all their needs through the company website.
- The voluntary participation in procedures to verify their internal organisation, production chain and supply chain of precious metals certified by external institutions according to the OECD (Organisation for Economic Co-operation and Development) guidelines and other qualified associations for the responsible supply of gold and for the affirmation of conscientious ethical, social and environmental practices in respect to the precious metals' production chain.
- The active commitment to extending to customers and suppliers a culture of legitimacy and ethical conduct, also with regard to the gold supply chain, and to promoting its partners' adherence to the principles and methods that:
  - Allow to transform and produce with materials that do not come from areas of conflict, or from proceeds of illegal activity or from sources that do not respect human rights.
  - Allow to produce in respect for the environment and communities involved in the industrial processes of the entire transformation chain.
  - Allow to promote the rights and dignity of workers and those who interact with the company.

As part of this corporate policy, BERKEM Srl undertakes to respect transparency, reliability and legality and also to select commercial and industrial partners who can fully guarantee respect for human rights and the rights of the child in accordance with United Nations resolutions and who can guarantee the acquisition of precious metals from legitimate sources, not involved in the financing of conflicts, terrorist actions or are proceeds of money laundering.

Furthermore, always in accordance with the above policy, BERKEM Srl is a Member of the Responsible Jewellery Council (RJC).

The Responsible Jewellery Council (RJC) is an organisation established to promote responsible ethical, human rights, social and environmental practices throughout the jewellery supply chain.

As an RJC Member, we are committed to conducting our business in accordance with the RJC Code of Procedure. We are committed to integrating and disseminating ethical, human rights, social and environmental considerations into our day-to-day operations, business planning and decision-making processes.

The Chief Executive Officer

