

## Anti-corruption Policy

For the company GALL'ORO SRL everything starts with values. There is no higher priority than being loyal, fair and honest.

It does not matter the territories in which we operate, nor our relationships with suppliers, customers, public administrations and other stakeholders: we must live our values such as respect for people, honesty, transparency and integrity.

Our commitment to integrity and compliance with ethical conduct is particularly important in the area of prevention and detection of corruption. Our attitude towards corruption is clear: the policy we apply is zero tolerance. We know we operate in difficult environments and in cultures where corruption can be widespread, but this can never be an excuse. It is essential to ensure that our people and those working on our behalf understand their responsibilities and behave according to our values.

It is the company's choice to comply with all laws, regulations and regulations on the fight against corruption, in Italy and in all the countries in which it operates. The company GALL'ORO SRL is committed to conducting its business activities in a way that does not involve any type of corruption and does not facilitate or risk involvement in illegal situations: this is in relations with public subjects and with Private Subjects.

The Policy is aimed at anyone who works for the Company worldwide, regardless of location, function or level of seniority. The corporate policy on anti-corruption clearly includes the commitment to:

- Prohibit Corruption in all practices and transactions carried out by the company and by agents acting on its behalf;
- Establish the criteria and approve the procedures that Employees must adopt regarding the offer and / or acceptance of donations by third parties.
- Protect the reputation of the Company;
- Promote responsible practices among the main business partners;
- Support the communities in which it operates by offering their support to initiatives;
- Ensure compliance with all anti-corruption laws applicable to the Company;
- Strengthen international enforcement and awareness of anti-corruption laws;
- Prohibit corruption in all practices and transactions carried out by the company and by agents acting on our behalf;
- Protect employees from feelings or negative consequences for having identified good faith aspects related to corruption, for refusing to participate in bribery, or to make a facilitator payment where Facilitative Payments are prohibited, even if such behavior could cause losses to the enterprise;

In particular:

- a) Provision of monetary and in-kind benefits.** It is forbidden to grant benefits of any kind (money, promises of employment, etc.) in favor of representatives of the Italian or foreign Public Administration, Partners, or their next relatives, aimed at acquiring favorable treatment in the conduct of any business

activity or that can in any case influence the independence of judgment or induce to assure any advantage for the company.

**b) Gifts.** It is forbidden to distribute gifts and perform acts of courtesy and hospitality to representatives of public officials and public employees, in charge of public service and employees of Partners, if not within the limits of a modest value and in any case such as not to compromise the integrity or reputation of one of the parties and could not be interpreted, by an impartial observer, as aimed at gaining improper advantages.

**c) Acceptance of monetary and in-kind benefits.** It is forbidden to receive money, gifts or any other benefit or to accept the promise, from anyone who intends to enter into a relationship with the Company and wants to unduly achieve a more favorable treatment than the one due.

**d) Commercial incentives.** Any commercial incentive must be in line with the common market practices in the country of reference, must not exceed the limits of value allowed and must have been approved in accordance with the provisions of the internal rules. The recognition of any commission, discount, credit, and rebate must be granted in accordance with current legislation and officially granted to corporate entities, upon presentation of supporting documentation.

**f) Performance.** It is forbidden to perform services in favor of external collaborators and partners who do not find adequate justification in the context of the contractual relationship established with the same, as well as pay compensation in favor of the same that do not find adequate justification in relation to the type of task to be performed.

**g) Cash use.** No payment over € 3,000 can be made in cash both in Italy (where it is legal limit) and abroad.

**i) Sponsorships.** Sponsorship will be provided for the sole purpose of promoting the image and services provided by the company.

No employee will ever be penalized, not even by evaluation of the result, salary or any other method, for refusing to pay bribes. However, advance planning is part of a legitimate evaluation of an employee's performance; therefore, you should always plan ahead, so that you do not have to face a situation in which a bribe is claimed to speed up a request.

The Company applies a "zero tolerance" approach to violations of this Policy. All employees are required to uphold the ethical standards of the Policy and must take responsible action to prevent any violation of the Policy. The admonition and / or termination of the employment contract is foreseen for any intentional violation of this Policy or for the non-communication and for the violations of which it is known.

Infractions may also refer to law enforcement authorities and imply criminal proceedings. Corruption is a crime punishable by severe prison sentences.

Arezzo, 10.12.2025

## Social Responsibility and Human Rights Policy

The GALL'ORO SRL company adopts a Policy aimed at improving the working conditions of its staff and the involvement in this sense of its suppliers.

The company's Social Responsibility Policy is based on the OECD guiding principles and includes the following due diligence procedure:

1. Risk Identification and Assessment:

- We map the supply chain to identify all the parts and processes involved.
- We assess risks regarding respect for human rights, environmental impact, corruption and other social issues, with particular attention to critical materials such as diamonds and gold.

2. Audit and Verification of Suppliers:

- Request certifications and documentation attesting compliance with RC
- Conducting regular audits and inspections of suppliers judged to be at high risk

3. Involvement and Collaboration:

- Establish a continuous dialogue with suppliers and promote targeted training to ensure that our ethical standards are understood and implemented.

4. Feedback Response:

- Development of corrective action plans in case of non-compliance and, if necessary, termination of business relationships with suppliers that do not meet our standards.

5. Reporting and Transparency:

- Accurate documentation of all stages of the due diligence process and creation of periodic reports illustrating the activities carried out and the progress achieved.

General Principles of Policy:

- Respect for Human Rights: We operate in full respect of Human Rights and adhere to the United Nations principles on business and Human Rights.

- Working Environment: We aim at the continuous improvement of working conditions and the full satisfaction of our employees.
- Sustainable Development: We support the development of local communities and are committed to improving living conditions in the areas where we operate.
- Stakeholder Involvement: We are open to dialogue with all stakeholders and regular evaluation of our policy for continuous improvement.
- Policy Communication: Our policy is documented, active and communicated to all staff and available to the public upon request.

This policy and the due diligence procedure demonstrate the commitment of Gall'Oro Srl S. r.l. to operate with integrity, transparency and an unwavering commitment to social responsibility.

Arezzo, 10.12.2025

The direction

## Health and Safety Policy at Work

The company GALL'ORO SRL as part of its activities and with a view to achieving the company objectives of providing reliable and qualified services, believes that the improvement and maintenance of the safety and health of workers in the workplace constitute a fundamental and unavoidable component of these primary objectives.

The company management, in order to support the implementation of the management system implemented for the prevention of injuries and for the improvement of health services, undertakes to:

- Comply with the legal requirements applicable to one's own activity and other undersigned regarding health and safety at work;
- To disseminate the principles and culture of health and safety at work to all staff through appropriate training and information;
- Make available all necessary human and material resources;
- Ensure systematic staff sensitization in order to prevent and contain accidents;
- Evaluating the recommendations and suggestions of each company actor in terms of health and safety at work, considering the collaboration of all the company departments essential in order to promote, with their behavior and their actions, the continuous improvement of the security conditions and health workers.

Arezzo, 10.12.2025

La Direzione

# ANTI-MONEY LAUNDERING POLICY AND FIGHT AGAINST TERRORISM FINANCING

In order to ensure the correct fulfillment of the AML/CFT obligations, GALL'ORO SRLSRL operates in compliance with the following principles:

- Prohibition to enter into relations, relations, operations with "shell banks" or trust companies, anonymous companies or subsidiaries through bearer shares based in high-risk third countries.
- Prohibition to maintain relationships with individuals who are residents or who carry out their main activity in countries under total embargo;
- Prohibition of carrying out operations involving for any reason subjects included in the applicable national or international anti-terrorism black lists;
- Prohibition to maintain relations with subjects convicted (even if not definitively) for the following crimes: association with the purpose of terrorism, including subversive association, weapon crimes against the State, mafia association, criminal association aimed at committing crimes, prerequisite money laundering or terrorist financing, human trafficking, drug trafficking;
- Request, on the basis of a risk-based approach, of specific declarations to the client regarding the correct fulfillment of tax obligations;
- Systems of periodic and episodic information flows, both qualitative and quantitative, aimed at bringing to the attention of the corporate bodies and control functions, any significant events that may affect exposure to ML/FT risk;
- Continuous training programs for employees and collaborators;

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## Product Quality and Safety Policy

The company GALL'ORO SRL has as its primary objective to provide its products at high levels of quality and safety, in full satisfaction of customer needs and in compliance with mandatory requirements.

In relation to the customer's request, GALL'ORO SRL undertakes to:

- Never issue untruthful, misleading or deceptive statements, or make any significant omissions in the sale, advertising or marketing of diamonds, synthetics or simulants and / or products containing gold or platinum;
- Implement the Kimberley Process Certification System;
- Instruct sales personnel to comply with legal obligations, so that they do not (deliberately or accidentally) form misleading or misleading statements about the products offered for sale;
- Prohibit the buying and selling of diamonds from conflict zones;
- Provide the certificate for each diamond exported that proves compliance with the Kimberley Process scheme;
- Do not import from, or export to, a non-member country of the Kimberley Process;
- Do not buy rough diamonds without Kimberley Process certification;
- Know the relevant national legislation that applies the Kimberley Process in all the jurisdictions in which it operates;
- Make responsible marketing;
- Consider and respond to all consumer complaints.

In addition, the GALL'ORO SRL company undertakes to apply the following requirements to support the disclosure of physical characteristics, in detail:

- a) **Gold and platinum:** the fineness of gold and platinum is communicated in a precise way. The description of the fineness or the title is equally evident as the term "gold" or platinum, or abbreviation, and any quality marks used are applied under applicable law or industry standards.
- b) **Treated diamonds:** the treated diamonds are diffused as "treated" or with specific reference to the treatment to which they are subjected. The description is just as evident as the term "diamond". Any particular attention requirement determined by the treatment is communicated.
- c) **Synthetic diamonds:** all or partially synthetic diamonds are diffused as "laboratory", "produced in the laboratory", and / or "synthetic" and the description is just as evident as the term "diamond".
- d) **Simulants:** simulants that mimic the appearance of diamonds are as widespread as the mineral or compound they are made of.
- e) **Diamond quality - Smooth / finished diamonds:** in describing the weight, color, clarity or cut of diamonds and synthetic stones, these data correspond to the specific recognized guidelines of the relevant jurisdiction. For stones above 0.30 sold individually, certification issued by a third party must be provided for them. For the sale of stone lots the qualities are described according to the UNI protocols.

- f) **Health and Safety information related to the Product:** any health and safety information concerning diamonds, synthetic stones, gold and / or platinum-containing products sold by the company to the final consumer is communicated.

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## Environmental Policy

The company Gall'Oro Srl, evaluating the environment as a conditioning and strategic factor in the exercise and development of company activities, has adopted an Environmental Policy aimed at identifying the environmental aspects determined by its activities and seizing the opportunities improvement that can emerge in the coming years.

The corporate action is therefore aimed at satisfying not only customer requests and legislative and regulatory requirements, but also environmental protection requirements with a constructive attitude on environmental issues.

In this sense it commits itself to:

- Train and authorize personnel to identify and reduce the impact of company activities on the environment, promoting at all levels a widespread sense of responsibility towards the environment, including through the enhancement of the event management service;
- Manage all business activities in compliance with national and international laws and regulations and other signed ones and to monitor such compliance;
- Preventing pollution by managing the company, designing and implementing any changes or new activities in consideration of the interactions with the various environmental sectors and with the local context;
- Ensuring the continuous improvement of environmental performance, by appropriately defining measurement methods for their systematic evaluation;
- Replace and / or improve company equipment for a lower environmental impact;
- Optimizing the use of natural resources through the rational and efficient use of energy resources and materials, through consumption control;
- Disseminate its environmental policy with its suppliers and include environmental aspects among its supplier evaluation criteria;
- Communicate with customers and suppliers and institutions to improve the sharing of environmental management with these subjects.

Arezzo, 10.12.2025

## ***Responsible Procurement Policy***

Gall'Oro S. r.l., founded in 2015 in Arezzo by Claudio Gallorini and his sons Federico and Giacomo, is one of the main companies in the design, production and distribution of gold and silver jewelry for the fashion and fashion sector. With high quality standards, Gall'Oro combines traditional craftsmanship and modern technologies, guaranteeing products 100% Made in Italy Moderna.

The company is committed to maintaining high standards of social and environmental responsibility at all stages of its supply chain. Our responsible sourcing policy is based on principles of transparency, sustainability and respect for human rights, ensuring that our products reflect our ethical values. The focal points we focus on are as follows:

- **Transparency and Traceability**

We ensure the complete traceability of our raw materials, monitoring every stage of the production process, from cultivation to packaging. We work with suppliers who share our ethical commitments and who are able to prove the origin of the raw materials used.

- **Environmental Sustainability**

Gall'oro is committed to minimizing the environmental impact of its activities. We use sustainable agricultural practices and promote responsible management of natural resources. In addition, we adopt technologies and processes that reduce carbon emissions and water waste.

- **Human Rights and Working Conditions**

We recognise the importance of decent and safe working conditions. We only work with suppliers that respect workers' rights, ensuring fair wages, adequate working hours and a safe working environment. We strongly oppose any form of child labor, whether forced or coercive.

- **Collaboration and Partnership**

We promote collaboration with our suppliers to continuously improve procurement practices. We offer support and training to help them meet our high standards and implement more sustainable practices.

- **Quality and Innovation**

The quality of our products is a top priority. We are constantly working to improve our production processes, adopting the technological innovations that can improve the efficiency and sustainability of our supply chain.

- **Communication and Stakeholder Involvement**

We maintain open and transparent communication with all our stakeholders, sharing progress and goals achieved in our responsible sourcing policy. We actively engage our customers, suppliers and local communities to promote a culture of shared sustainability.

Gall'oro will continue to work diligently to meet and improve these commitments, ensuring that each product represents an example of ethical responsibility and sustainability.

Arezzo, 10.12.2025

The Direction