

SOSNA GEMS INVESTMENTS INC.

7901 4th St N, Ste 300, St. Petersburg, FL, 33702, USA

EIN: 32-0763482

Legal Form: Corporation

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Document Title: ESG Principles (Environmental, Social, and Governance Responsibility)

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Prepared by: Legal Department

1. INTRODUCTION

SOSNA GEMS INVESTMENTS INC. is committed to responsible business conduct and sustainable development. This document defines the framework of ESG principles (Environmental, Social, and Governance responsibility), promoting transparency, ethical corporate governance, environmental stewardship, human rights protection, and full compliance with the laws of the United States of America, including federal law and the law of the State of Florida.

2. ENVIRONMENTAL RESPONSIBILITY (E – Environmental)

2.1 Sustainable Sourcing and Trade in Gemstones

- We work exclusively with suppliers who comply with the Kimberley Process requirements.
- We prioritize ethical mining, biodiversity protection, and sustainability throughout the entire supply chain.

2.2 Carbon Footprint Reduction and Ecological Efficiency

- We optimize logistics, reduce energy consumption, and utilize eco-friendly packaging.
- We invest in renewable energy sources for our offices and operational facilities.

2.3 Responsible Waste Management

- We promote the recycling of precious metals and the minimization of waste.
- We implement material reuse procedures in our production and business operations.

3. SOCIAL RESPONSIBILITY (S – Social)

3.1 Ethical Business Practices and Human Rights Protection

- We engage only with partners and suppliers who uphold international labor and human rights standards.
- We strictly oppose all forms of child labor and forced labor.
- We require fair wages and safe working conditions.

3.2 Diversity, Inclusion, and Equal Opportunity

- We enforce a zero-tolerance policy for discrimination.
- We promote equal representation across gender, religion, and racial/ethnic groups.
- We provide training and development opportunities to support employee growth.

3.3 Community Engagement and Education

- We actively support charitable and educational initiatives in the regions where we operate.
 - We contribute to improving working conditions in the mining industry.
 - We fund educational programs focused on ethical gemstone investing.
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4. GOVERNANCE RESPONSIBILITY (G – Governance)

4.1 Transparent Corporate Governance

- We regularly publish information regarding our financial performance and corporate management.
- We adhere to the principles of good governance in accordance with both federal and state regulations.

4.2 Code of Ethics and Legal Compliance

- We comply with SEC regulations, AML laws, KYC requirements, and other relevant legislation.
- All business transactions are conducted in accordance with legal and ethical standards.
- All employees and partners are bound by the Company's Code of Ethics.

4.3 Data Privacy and Cybersecurity

- We respect data privacy laws, including the GDPR and the CCPA.
 - We implement modern cybersecurity protocols to safeguard the data of clients and partners.
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5. IMPLEMENTATION, MONITORING, AND REVIEW

- The implementation of ESG principles is overseen by the Company's Board of Directors and Executive Management, which evaluates compliance on a regular basis.
 - The designated ESG Compliance Officer is Lenka Macurová, responsible for monitoring and ensuring adherence to ESG principles.
 - ESG documentation shall be reviewed at least annually or upon significant legal or strategic changes.
 - ESG reports shall be submitted to management and stored in the Company's official records for a minimum period of five (5) years.
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6. FINAL PROVISIONS

This document is binding on all employees, partners, and investors of the Company. SOSNA GEMS INVESTMENTS INC. is committed to regularly updating this policy in accordance with evolving ESG standards and applicable legal requirements.

Approved on behalf of the Company:

Date: February 15, 2025

Martin Sosna

Chief Executive Officer (CEO) and Member of the Board of Directors

SOSNA GEMS INVESTMENTS INC.