

**SOSNA GEMS INVESTMENTS INC.**

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

EIN: 32-0763482

Legal Form: Corporation

**Document No.: EN 011/2024**

**Document Title: Company Code of Ethics**

**Date of Issue: February 15, 2024**

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**Prepared by: Legal Department**

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## **Article 1: Core Principles of the Company**

SOSNA GEMS INVESTMENTS INC. ("the Company") is committed to upholding the highest ethical standards in the trade of investment-grade gemstones, fine jewelry, and precious metals.

The core values of the Company include:

- Transparency in all business processes
- Trustworthiness and accountability toward clients and partners
- Compliance with legal and regulatory obligations (AML, KYC, SEC, FATF, FCPA)
- Ethical and sustainable business conduct

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## **Article 2: Rejection of Illegal and Unethical Practices**

### **2.1 Gemstone Trading**

The Company guarantees:

- Full compliance with the Kimberley Process for the legal trade of diamonds
- A strict prohibition on the trade of "blood diamonds" or any unethically sourced gemstones
- Cooperation exclusively with certified and ethically verified suppliers

### **2.2 Anti-Money Laundering and Counter-Terrorism Financing**

The Company undertakes to:

- Adhere to AML (Anti-Money Laundering) and KYC (Know Your Customer) regulations
- Conduct regular financial transaction audits
- Report any suspicious activity to the appropriate regulatory authorities

### **2.3 Anti-Corruption and Prohibition of Bribery**

The Company and its employees shall not, directly or indirectly, offer, provide, or accept bribes or any other form of unlawful advantage.

This principle applies to all business relationships, including interactions with government officials.

The Company strictly adheres to the provisions of the **Foreign Corrupt Practices Act (FCPA)**.

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## **Article 3: Investor Protection and Transparency**

### **3.1 Investor Protection**

The Company is committed to:

- Transparent business models and clear investor communications
- Full backing of the value of investment gemstones and other assets
- Prohibiting any form of market manipulation or price distortion

### **3.2 Communication Guidelines**

The Company ensures:

- Truthful and transparent external and internal communications
  - Protection of personal and business-related data
  - A ban on misleading, deceptive, or manipulative advertising
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## **Article 4: Social Responsibility and Sustainability**

### **4.1 Environmental and Social Responsibility**

The Company:

- Promotes eco-friendly mining and recycling of precious metals
- Cooperates with organizations supporting education in gemstone investment
- Implements programs for the responsible certification of gemstones

### **4.2 Ethical Partnerships**

The Company:

- Works exclusively with reliable and transparent business partners
  - Rejects exploitative practices within the mining industry
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## **Article 5: Employee Ethics and Conduct Standards**

### **5.1 Employee Expectations**

All employees of the Company commit to:

- Upholding professional and ethical standards

- Avoiding conflicts of interest and discriminatory behavior
- Maintaining the confidentiality of business information

## **5.2 Sanctions for Violations of the Code of Ethics**

Violations of this Code may result in:

- Written warnings or monetary sanctions
- Immediate termination of employment or cooperation in cases of serious misconduct
- Notification to regulatory or law enforcement authorities in the event of unlawful conduct

## **5.3 Mandatory Reporting and Whistleblower Protection**

Employees and business partners are required to report any suspected violations of this Code or applicable laws.

The Company guarantees anonymity and protection from retaliation for whistleblowers.

All reports will be handled confidentially and independently.

A dedicated reporting channel will be established and managed by the appointed compliance officer.

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## **Article 6: Final Provisions**

### **6.1 Validity and Amendments**

This Code of Ethics is legally binding for all employees, business partners, and investors of the Company.

The Company reserves the right to amend this Code in line with applicable legislation and U.S. business practices, including the laws of the State of Florida.

### **6.2 Acknowledgement and Consent**

Each employee and business partner is required to familiarize themselves with this Code and confirm their compliance through contractual agreement.

### **6.3 Compliance with U.S. and Florida Law**

This Code of Ethics is in full alignment with the applicable laws of the United States, including the FCPA, SEC regulations, and the guidelines of the U.S. Department of Justice (DOJ) regarding corporate accountability.

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**Approved on behalf of the Company:**

**Date: February 15, 2024**

**Martin Sosna**

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

**SOSNA GEMS INVESTMENTS INC.**