



Dokument č.: EN 013-2025

SOSNA GEMS INVESTMENTS INC.

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

EIN: 32-0763482

Legal Form: Corporation (Incorporated under the laws of the State of Florida)

Document No.: EN 013/2025

Document Title: Shareholder Investment Memorandum – Legal Framework and Participation Terms

Date of Issue: February 15, 2025

Effective From: February 15, 2025

Prepared by: Corporate Legal Department – Capital Markets Section

1. INTRODUCTORY PROVISIONS

This Shareholder Investment Memorandum (“Memorandum”) establishes the legal and regulatory framework applicable to all current and prospective equity investors of **SOSNA GEMS INVESTMENTS INC.** (“the Company”), including conditions for share subscription, ownership, transfer, exit, and investor rights.

This Memorandum is issued in accordance with applicable provisions of the U.S. Securities Act of 1933, particularly under exemptions defined by **SEC Regulation D Rule 506(c)** and **Regulation S**, and complies with the corporate laws of the **State of Florida** and applicable Blue Sky laws.

2. SHARE STRUCTURE AND VALUE SECURITY

2.1 Authorized Share Classes

The Company’s capital structure consists of four distinct classes of shares, each designed to serve a different legal and economic function.

Class	Type	Authorized Shares	Issue Price	Voting Rights	Transferability and Holding Terms
SGI A	Founders’ Shares	255,000,000	Nominal	1 vote/share	Transferable only with unanimous approval of all founders; not publicly tradable
SGI B	Common Shares (Series B)	25,000,000	\$1.00	1 vote/share	Subject to SEC Rule 144; minimum 12-month holding period for Reg D investors

Class	Type	Authorized Shares	Issue Price	Voting Rights	Transferability and Holding Terms
SGI C	Common Shares (Series C)	200,000,000	\$10.00	1 vote/share	Restricted under SEC Rule 144; aimed at institutional and long-term capital
SGI D	Tokenized Shares (Digital)	20,000,000	\$10.00	1 vote/share	Transfers executed via approved smart contracts and digital platforms with AML/KYC compliance

2.2 Capital Backing and Asset Security

Each class of shares is backed by tangible assets including:

- Certified investment-grade gemstones (GIA, IGI, HRD)
- Jewelry inventory and precious metals
- Real estate, proprietary technology, and operational infrastructure

The issuance of shares is contingent on the acquisition and warehousing of underlying assets, ensuring one-to-one economic value backing for the shares. All assets are subject to **annual third-party audit and valuation** based on international financial standards.

3. SHAREHOLDER RIGHTS AND OBLIGATIONS

3.1 Shareholder Rights

- Right to vote at General Meetings according to the number and class of shares held
- Right to receive dividend payments (subject to Board approval and financial performance)
- Right to access financial reports, both quarterly and annually
- Right to participate in future share offerings (subject to class-specific provisions)
- Right to a pro-rata share of liquidation proceeds in case of Company dissolution

4. DIVIDEND POLICY

- Dividends are declared annually and payable in USD by January 30 of the following fiscal year, unless deferred due to financial or regulatory reasons.
 - Dividend amounts are calculated as a percentage of distributable profit based on the Board's recommendation and General Meeting approval.
 - The Company is not obligated to pay dividends if doing so would impair its solvency or breach regulatory capital requirements.
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5. TRANSFER, SECONDARY MARKET, AND BUYBACK MECHANISMS

5.1 Share Transferability

- SGI B, C, and D shares are subject to transfer restrictions under **SEC Rule 144**, requiring a minimum 12-month holding period for Reg D-acquired shares.
- All transfers must be reported and registered in the Company's official ledger or blockchain-based registry (e.g., Eqvista or equivalent).
- Transfers are conditional on the transferee passing **AML/KYC** checks.

5.2 Tokenized Shares (SGI D)

- Managed via blockchain and governed by **smart contracts** including vesting schedules and transfer limitations
- Transfers can only occur via Company-approved smart contract infrastructures or tokenized platforms

5.3 Buyback Policy

- Shareholders may submit a written request for buyback
 - The Company has sole discretion to accept or reject the request
 - Redemption price shall be market-based or determined via certified valuation
 - A processing fee of **2.1% of the buyback value** applies
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6. INVESTOR PROTECTIONS AND COMPLIANCE

- All investors must complete full **AML/KYC** verification as required by **FinCEN** and the **USA PATRIOT Act**
 - Investment is available **only to accredited investors in the U.S.** under **Reg D 506(c)** and to eligible non-U.S. investors under **Reg S**
 - All physical inventories (gemstones, jewelry) are fully insured by reputable insurers
 - Asset values are audited annually by independent certified public accountants
 - Tokenized shares include **on-chain compliance enforcement**
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7. IPO STRATEGY AND EXIT OPTIONS

- The Company intends to prepare for an Initial Public Offering (IPO) within **24–36 months**, subject to market conditions and regulatory approval
 - Until IPO, shares may be traded on private or decentralized marketplaces as permitted by applicable securities laws
 - Alternate exit strategies include Company buyback or strategic acquisition
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8. GOVERNING LAW AND DISPUTE RESOLUTION

- Governing law: **State of Florida, United States**
 - All disputes are subject to **binding arbitration administered by the American Arbitration Association (AAA)**
 - The application of foreign legal systems is expressly excluded
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9. FINAL PROVISIONS

- The Company reserves the right to amend this Memorandum to reflect changes in applicable law, SEC policy, or business operations
 - Investors certify that they have reviewed this Memorandum and agree to its contents as a condition of participation
 - Investment in Company shares is limited to qualified, informed, and accredited investors only
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Approved on behalf of the Company:

Date: February 15, 2025

Martin Sosna

Chief Executive Officer (CEO) and Chairman of the Board

SOSNA GEMS INVESTMENTS INC.