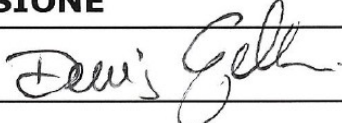
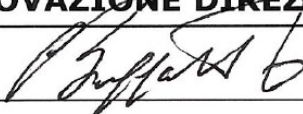



CODE OF ETHICS

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Indice Revisione	Data Emissione	Descrizione Revisioni
0	13.02.2019	Prima emissione
1	18.02.2022	Revisione completa per RJC COP 2019 e RJC COC 2017

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1. PURPOSE

We have drawn up this Code of Ethics so that our core ethical values are clearly defined, so that they can form the cornerstone of our corporate culture and the standard of behaviour for all our employees during the course of their work, in accordance with the requirements of the RJC COP 2019 and RJC COC 2017.

2. INTRODUCTION

Asolo Gold is a company that produces objects made of gold material. The company is located in San Zenone degli Ezzelini (Treviso) in the north-east of Italy. The area is famous for the many companies in the sector that have become a point of reference in the world of jewellery over the years. Asolo Gold has a long-standing reputation for consistency and product quality as well as for its efficient customer service.

The plant is located in San Zenone degli Ezzelini in Via delle Industrie 9, Tel. 0423/968988, e-mail info@asologold.com, website www.asologold.com.

It is in the new industrial estate of San Zenone degli Ezzelini.

The plant consists of one building:

The building is made of concrete, the roof is of the new-shed type with skylights, the perimeter walls are of precast concrete.

Land Registry: sheet 3, map number 185-786-787-790-791.


The company was established in 1984 under the name of Fedora and began producing necklaces and precious metal objects. In 1994 the company was sold and the name was changed to Asolo Gold, which specialised in the production of gold jewellery that was exported all over the world with excellent results. Today, the name Asolo Gold is synonymous with quality.

3. VALUES

3.1 Ethics in business management

We are committed to:

- Carrying out and conducting business with the utmost respect for ethical standards, ensuring integrity, transparency and compliance with applicable laws.
- Not engaging in bribery and corruption in all business transactions conducted because they could compromise the principles of fair competition or could constitute an attempt to obtain or retain business or influence the course of business or the decision-making process.
- Not offering, accepting or permitting any payment, gift in kind, hospitality, expense or promise that would compromise the principles of fair competition or constitute an attempt to obtain or do business for or with, or direct business to, any person; influence the course of business or governmental decision-making.

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- Disclosing in full and in detail the characteristics of the products sold.
- Taking appropriate measures to ensure the integrity and security of the product within the company and during shipments to prevent theft, damage or replacement of the same, in all cases giving priority to the safety of persons over that of products.
- Respecting the principles of confidentiality and protection of confidential data.
- Respecting values such as fairness and equality, protection of the individual, diligence, transparency, honesty, confidentiality, impartiality, health protection.

3.2 Transparency of Accounting and Financial Reporting

We employ a reliable administrative and accounting system to identify, prevent and manage, as far as possible, financial and operational risks and fraud against the company. Each transaction must be based on adequate documentation and be reasonably verifiable. All accounting records that form the basis for the preparation of the financial statements must be drawn up clearly, truthfully and correctly and stored securely by the company departments responsible for their drafting.

3.3 Anti-Money Laundering


We are committed to ensuring that our economic and financial activity does not become a tool that could favour, even potentially, illegal activities and criminal and terrorist organisations.

No cash payments are made and our travelling personnel have fixed limits on cash handling that comply with current regulations.

3.4 Human Rights

We respect the fundamental human rights and dignity of the individual, according to the UN Universal Declaration of Human Rights.

- We do not use child labour in compliance with Recommendation No. 146 and the ILO Convention No. 138.
- We do not resort to any form of forced, bail, indentured or prison labour, and we do not restrict the freedom of movement of employees and subordinate workers.
- We comply with applicable health and safety at the workplace regulations.
- We do not hinder the free association of workers.
- We do not discriminate on the basis of race, ethnicity, caste, country of origin, religion, disability, gender, sexual orientation, trade union membership, pregnancy, political affiliation, marital status, physical appearance, age or any other restriction not permitted in the workplace, so that all persons 'Fit for Work' are accorded equal opportunity without discrimination on the basis of factors unrelated to their ability to perform the intended job.
- We do not resort to the practice of corporal punishment under any circumstances or to degrading treatment, harassment, abuse, coercion or intimidation in any form.
- We comply with current legislation on working hours and remuneration or, in the absence of such legal requirements, we adopt the standards prevailing in the sector.

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3.5 Environmental protection

- We have an ISO 14001 certified environmental management system in place.

4. RULES OF CONDUCT

4.1 Relations with employees

We offer constant training, both within the scope of the required work performance and in terms of making our employees responsible for compliance with the rules of conduct.

We promote and foster, among our employees, a spirit of community, creating an internal climate of cooperation and exchange of professional knowledge.

Employees, in order to enable the implementation of the company's commitments, are required to:

- Make every effort in training activities;
- Responsibly manage leave requests related to personal or family needs, thus making it possible to establish a relationship of mutual trust with the company;
- Behave correctly and professionally with one's colleagues, avoiding competitive and unethical behaviour.

4.2 Health and safety protection

We are committed to ensuring healthy and safe working environments, where the physical and mental integrity of each employee is protected through compliance with the highest levels of accident protection and prevention, and through constant attention to improving safety conditions.


4.3 Equal opportunities

We will not accept any form of discrimination on the basis of race, ethnicity, social background, country of origin, religion, disability, gender, sexual orientation, trade union membership, political affiliation, marital status, physical appearance, age or any other restriction not permitted in the workplace, so that any individual who is 'fit for work' receives equal opportunities and is not discriminated against, on the basis of factors unrelated to ability to perform the job.

5. RELATIONS WITH SUPPLIERS AND BUSINESS PARTNERS

5.1 Transparency in selection

We choose our suppliers and business partners according to meritocratic criteria based on professionalism, soundness and cost-effectiveness, applying internal procedures to ensure the best traceability and transparency. In particular, we only use gold from refiners or suppliers of fine metal, gold or silver, who are on the LBMA Good Delivery List or RJC-certified, in accordance with SRSP, EICC-GESI and the OECD Guidelines.

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We will apply appropriate due diligence taking into account the risk associated with the counterpart before entering into any business relationship and continuously monitor transactions to assess the risk of contributing to conflict, money laundering, terrorist financing and gross human rights violations such as torture, cruel, inhuman and degrading treatment, any form of forced and compulsory labour, illegal and/or unacceptable forms of child labour.

We shall immediately suspend business relations with customers and suppliers for whom a reasonable risk has been identified that they supply to or are connected with parties involved in the serious violations referred to above. We will keep records of counterparts and transactions in gold and platinum to demonstrate that proper due diligence has been applied.

6. PURCHASE OF PRECIOUS METALS

Regarding serious abuses associated with the mining, transport and trade of gold. We do not intend to tolerate or profit from, contribute to, assist or favour:

- Torture, cruel, inhuman and degrading treatment;
- Forced or compulsory labour;
- The worst forms of child labour;
- Human rights violations and abuses;
- War crimes, violations of international humanitarian law, crimes against humanity or genocide.

We will immediately cease any commitments with upstream suppliers if we find a reasonable risk that they are engaged in, or are procuring from, or are connected to a counterpart committing the above abuses.

With regard to direct or indirect support for non-governmental armed groups, we will not tolerate direct or indirect support for non-governmental armed groups, including but not limited to the procurement of gold, making payments or providing assistance or equipment to non-governmental armed groups or their affiliates that illegally:

- Control mining sites, transport routes, gold marketing points and upstream stakeholders in the supply chain;

and/or


- Tax or extort money or gold at mining sites, along transport routes or at gold marketing points, or from middlemen, export companies or international traders.

We will immediately cease all commitments with upstream suppliers if we find a reasonable risk that they are sourcing from, or are connected to, a counterpart that provides direct or indirect support to non-governmental armed groups

7. MARKET RELATIONS

In pursuing our mission, we are committed to the rules of fair competition and transparency in business, dealing with our competitors in a serious and cooperative manner.

We treat sensitive or privileged information concerning the company, customers, suppliers, business partners and competitors with the utmost confidentiality and in compliance with the relevant legislation.

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8. RELATIONS WITH THE PUBLIC ADMINISTRATION

We undertake to ensure the utmost integrity and transparency in our dealings with supervisory and control Authorities, the Judiciary and in general with any Public Official.

9. METHODS OF IMPLEMENTATION

Without prejudice to the powers of the corporate bodies under the law, all addressees of the Code of Ethics are required to:

- Contribute actively to the implementation of the Code of Ethics within the scope of their responsibilities and tasks;
- Know and observe the principles and contents of the Code of Ethics in relation to the tasks performed and the tasks assigned;
- Comply with all internal provisions in order to implement the Code of Ethics or detect violations thereof;
- Report any alleged violations of the Code of Ethics.

Individuals in positions of management, responsibility or leadership must set an example and provide guidance, in accordance with the principles contained in the Code of Ethics, to their subordinates and ensure that they are aware that the company's activities must always be conducted in compliance with the principles of the Code of Ethics.