

GRIEVANCE AND WHISTLEBLOWING POLICY



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1. Guiding Principles

ARGOR-HERAEUS SA („AHSA“) is a highly respected international company with an excellent reputation throughout the world and committed to conducting its business in a responsible manner at all levels of the precious metals supply chain and in accordance with applicable laws and regulations. AHSA recognizes that sustainable development is integral to the long-term viability and success of its business. In line with its Code of Conduct and its Policies on Human Rights, Compliance and Ethics and Supply Chain Due Diligence the implementation of this Grievance and Whistleblowing Policy (“Policy“) shall further strengthen the commitment and responsibility of AHSA and meet rising market demand for traceable, responsibly produced precious metals products.

AHSA believes that internal and external stakeholders play an important and constructive role within the establishment of the Grievance Procedure. This Policy enables any stakeholder to raise a Grievance against any party. All Grievances logged under the Grievance Procedure will be dealt with in a timely manner, and all investigations and findings will be reported transparently with full public disclosure.

As the respect for human rights is a key component of AHSA’s corporate responsibility, AHSA will adhere to the principles set out by the United Nations Guiding Principles on Business and Human Rights, such as legitimacy, accessibility, predictability, equitability, rights-compatibility and transparency, to underpin a non-judicial Grievance mechanism when addressing Grievances relating to the violation of human rights.

2. Purpose

The purpose of this Policy is to provide a transparent and consistent process for resolving Grievances and to develop a mechanism allowing any internal or external stakeholder to anonymously voice concerns over the precious metals supply chain or any newly identified risk.

3. Scope

This Policy applies to individual and collective Grievances that arise in connection or as a consequence of any activity of AHSA related to the precious metals supply chain.

Grievances within the scope of this document include, but are not limited to:

- Human rights violations;
- Health and safety, working conditions;
- Extraction, trade, handling and export of precious metals;
- Environmental risks;
- Corruption and bribery;
- Money laundering and terrorism financing;
- Compliance and legal affairs.

AHSA reserves the right not to investigate or to suspend an investigation on a Grievance if the Grievance should not be evidenced or not within the scope of this Policy or made with a malicious intent.

4. Definitions

Grievance – General expression of dissatisfaction with a situation, activity, behavior or a more specific and serious feeling of wrong doing that relates to harassment, discrimination or another abuse (i.e. conflict, corruption, human rights violation, etc.)¹

Grievance Procedure – For the purpose of this Policy, the Grievance Procedure is a formal, non-judicial complaint procedure intended as an early warning risk awareness mechanism allowing any interested party (affected persons or whistle-blowers) to voice concerns regarding the company's corporate responsibility, the circumstances of precious metals extraction, trade, handling and export in a conflict-affected or high-risk area.²

5. Regulatory framework

This Policy is based on existing international legal and compliance standards, such as

- UN Guiding Principles on Business and Human Rights;
- OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and -Risk Areas, Supplement on Gold;
- Responsible Jewellery Council Chain-of-Custody (CoC) Standard;
- London Bullion Market Association Guidances.

and the company's policies and procedures, particularly the

- Code of Conduct;
- Policy of Compliance and Ethics
- Human Rights Policy;
- Supply Chain Due Diligence Policy

available at www.argor.com.

6. Grievance Procedure

6.1 Submission of Grievances

Grievances must be submitted to the Compliance Officer of AHSA:

- Address: ARGOR-HERAEUS SA
Compliance Officer
Via Moree, 14
CH-6850-Mendrisio
- Telephone: +41 (0)91 640 52 60
- E-mail: compliance.argor@heraeus.com
- In person: Compliance Officer of ARGOR-HERAEUS SA

¹ Based on the definition provided by the Responsible Minerals Initiative available at www.responsiblemineralsinitiative.org.

² Based on the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas Supplement on Gold and Human Rights and Grievance Mechanisms provided by The Centre for Research on Multinational Corporations (SOMO).

6.2 Anonymous Reporting and Whistleblower Protections

The predefined e-mail box compliance.argor@heraeus.com has been specifically designated to enable anonymous submissions and reporting. For anonymous submissions, contact information is not required, just a description and evidence of the incident is needed, as detailed as possible.

While providing contact information is basically encouraged, as it allows for further follow up during the investigation of the submitted incident and the subsequent resolution process, anonymous submissions will be investigated and treated in the same way as all other submissions.

Whistleblowers who disclose information in good faith will be protected irrespective of the quality of the evidence provided or the outcome of the investigation undertaken by AHSA. The identity of the whistleblower if shown on any submitted documents will be removed by AHSA. An exception on the above will only be necessary if the source is required to be disclosed as part of a legal procedure under the applicable legislation.

6.3 Information to be provided

Any submission shall include the following information:

- Full name of the Grievant, not applicable to whistleblowers;
- Full contact details of the Grievant, not applicable to whistleblowers;
- Detailed description of the submitted incident supported by objective evidence.

6.4 Processing of Grievances

Every Grievant will receive for its submission a written confirmation of receipt. Subsequently AHSA will assess, whether the submitted Grievance is sufficiently evidenced in order to launch an investigation. Any investigation will be carried out involving all responsible functions in AHSA. Non-anonymous Grievants will be informed about the result of the investigation. Grievances including its investigation will be treated strictly confidential and filed in accordance with applicable privacy regulations.