

SUPPLIERS' CODE OF ETHICS

1. Purpose

This Standard governs the conduct of all suppliers, of all types and forms of precious metals, to GGT PRIME FZCO ("the Company").

It sets the standards of ethical conduct required of the supplier community, provides for self-certification against these standards, validation of that self-certification, and the procedures for continuing, suspending, or terminating contracts with suppliers who do not meet these standards.

2. Application

Social responsibility guides the operation of GGT PRIME FZCO in the conduct of its business in the global precious metals industry. This Standard is designed to help suppliers understand their responsibilities and to create awareness of the business and ethical standards they must follow in their dealings with the Company. The key attributes the Company expects from its suppliers are:

- Integrity
- Honesty
- The highest ethical standards
- Transparency and responsiveness during due diligence, verification, and audit

3. Administration and Interpretation

Enquiries, comments, and recommendations relating to this Standard and its supporting procedures must be communicated to the Compliance Officer of GGT PRIME FZCO.

Definitions applicable to the understanding and application of this Standard are set out in Appendix A and Appendix B. Suppliers must read, understand, and accept in writing the conditions of dealing with GGT PRIME FZCO set out in this Standard before any transaction is concluded.

4. Compliance with Laws

Suppliers must comply with all applicable laws, rules, and regulations in every jurisdiction in which they do business with GGT PRIME FZCO. Where local law is more permissive than this Standard, suppliers are expected to comply with this Standard nonetheless. Where local law is more restrictive than this Standard, suppliers must, at a minimum, comply with the applicable local law.

5. UN Global Compact

The ten principles of the UN Global Compact are based on internationally recognized norms and conventions across four critical areas: Human Rights, Labour Standards, the Environment, and Anti-Corruption. In all business dealings with GGT PRIME FZCO, suppliers must comply with the principles of the UN Global Compact (see Appendix A).

6. OECD Guidance and Industry Standards for Responsible Supply Chains

In 2012 the OECD issued a Supplement on Gold to its Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, providing a common reference point for all supply chain participants to ensure responsible sourcing and chain of custody and to eliminate, or at minimum mitigate, the risk of direct or indirect support to conflict, in accordance with international standards.

GGT PRIME FZCO is committed to adopting these practical guidelines and is fully committed to upholding the DMCC Rules for Risk-Based Due Diligence in the Gold and Precious Metals Supply Chain, together with the Responsible Jewellery Council (RJC) Code of Practices / Chain of Custody Standard and the LBMA Responsible Gold and Responsible Silver Guidance, at all times.

Every supplier is responsible for fully understanding the OECD Guidance, DMCC Rules, RJC Standard, and LBMA Guidance, and for ensuring their operations are fully compliant with the principles of responsible supply chain management of precious metals (see Appendix B).

7. Prohibited Conduct

Without limiting the general application of this Standard, suppliers must not, and must not knowingly assist any party to:

- Engage in or benefit from forced labour, child labour, human trafficking, or any inhumane or degrading treatment of workers.
- Extract, transport, trade, or handle minerals sourced from, or that finance, non-state armed groups or public or private security forces that illegally control mine sites, transport routes, or trading points.
- Offer, promise, give, or accept any bribe, kickback, or improper payment to any person, including government officials, to obtain or retain business or to misrepresent the origin, taxes, fees, or royalties associated with precious metals.
- Engage in money laundering, terrorist financing, tax evasion, or the falsification of shipping, customs, refining, or assay documentation.
- Circumvent applicable UN, EU, U.S. (OFAC), or UAE sanctions regimes, or engage in transactions with sanctioned individuals, entities, or jurisdictions.
- Discriminate against, harass, or retaliate against any worker, or restrict freedom of association and collective bargaining where lawful.
- Cause unlawful or unreasonably avoidable environmental harm in the extraction, processing, or transport of precious metals.

8. Due Diligence, Traceability, and Cooperation

- Provide accurate and complete information on the origin, chain of custody, and beneficial ownership of precious metals supplied to the Company, upon request.
- Maintain traceability records sufficient to demonstrate the supply chain from point of extraction, or first point of aggregation, through to sale to the Company, and retain such records for a minimum of five (5) years.

- Promptly notify the Company's Compliance Officer of any known or suspected red flag, including but not limited to a change in mine-site control, credible reports of serious abuses, or involvement of non-state armed groups, affecting the supplier's own supply chain.
- Permit reasonable on-site visits, document reviews, and independent third-party audits requested by the Company or its accreditation bodies (e.g., RJC, LBMA, DMCC) to verify compliance with this Standard.

9. Certification

GGT PRIME FZCO will certify and approve suppliers, and accept their products, only once the supplier has passed the Company's specialized assessment, verification, and monitoring process. Following certification, the supplier becomes a nominated entity eligible to transact with GGT PRIME FZCO as required. Certification occurs at the outset of the relationship and is an ongoing process, subject to review at least annually or sooner where a material change in risk is identified.

GGT PRIME FZCO reserves the right, but assumes no obligation, at its sole discretion, to suspend or terminate the business relationship at any point if the standards required by this Standard are not met by the supplier, for this or any other legitimate business reason. Upon any such termination, GGT PRIME FZCO will decide, at its sole discretion, whether or not to disclose the reasons for that action.

10. Reporting Concerns and Non-Retaliation

Suppliers, their employees, and other stakeholders may report suspected violations of this Standard, in confidence, to the Compliance Officer using the contact details in Section 3 or Appendix C. GGT PRIME FZCO prohibits retaliation against any supplier or individual who raises a concern in good faith, and will investigate all reports promptly.

11. Amendments to This Standard

GGT PRIME FZCO may amend this Standard from time to time to reflect changes in applicable law, industry guidance, or the Company's risk assessment. The current version of this Standard will be made available to suppliers, and continued supply of precious metals to the Company following notice of an amendment constitutes acceptance of the amended Standard.

12. Acknowledgement of Policy by the Supplier

I / We acknowledge that I / We have read and understood the GGT PRIME FZCO Suppliers' Code of Ethics and its Appendices, and agree to comply with its provisions at all times during the business relationship with the Company.