

Boles-Ingenito Ltd.
Pearl & Diamond Importers

Code of Ethics and Business Conduct

“I will deal with them according to their conduct, and by their own standards I will judge them.” - Ezekiel 7:27

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Why adherence to this code of ethics is crucial | Introduction

As we move forward with the growth of our company, which we have built with long nights, tremendous effort, and substantial capital outlays, we must also remember the biggest piece that we contribute to our firm – ourselves. Within Boles-Ingenito Ltd., each one of us has tied our lives and reputations to a brand. Not only do we reflect that brand in our actions, but it speaks volumes of our individual character as well.

The reputation of a company is one that is **hard to build, yet easily falls** as we learn from other companies who have failed to recognize this and have fallen. With every act we execute, it either enhances or erodes our firm reputation as well as our own. In this way, Boles-Ingenito Ltd.'s reputation to its stakeholders comprised of its suppliers, clients, observers, and managers is like skin: it is easily seen, hard to cover up, and if damaged takes time to heal. The simple fact is that the truth of our actions will always be seen eventually by the public and our peers which we have to remember.

For these reasons, we must all embrace our code of ethics as a living part of our company that is absolutely intertwined with all aspects of our success. Additionally, we must keep our code of ethics dynamic. We all are a part of the company, and thus all have to decide how to form our standards of conduct and behavior that the world sees and attributes to us. At any time should you have ideas of additions to the code of ethics, email them to humanresources@bolesingenitold.com for us to discuss and review immediately.

Thank you once again for your thoughts, dedication, and innovation which lights our way as well as those who follow and support us.

-Tyler

M. Tyler Boles
CEO and Founder

Service and Support to our customers

Our relationship with our customers is easily summed up in two words – complete loyalty. In all actions, excluding only the most extreme circumstances, we shall strive to serve our clients to the best of our capacity. Our client base is currently comprised of our most loyal supporters, and we never want to lose them.

We also focus on eliminating post-purchase anxiety by bull-doing all barriers that would prevent them from getting to a stage where they are comfortable with their purchase. We currently do this via the following programs:

1. **4.0x Price Appraisal Guarantee**: any Boles-Ingenito Ltd. pearl jewelry we guarantee to appraise for 4.0x the price paid
2. **90 Day No Hassle Returns**: We ALWAYS accept returns on our pearl jewelry within 90 days of the client's purchase, no questions asked
3. **Pearl Exchange Program**: Even when the client changes their taste in style, they can exchange their pearl jewelry for a new color for the standard \$10-\$15 fee

As we know, the Pearl Exchange Program is by no means a profitable program, but it does show our dedication to our clients and their happiness, even when their desire to return our products is not a result of a manufactured problem. However, profit is not always key to a successful and reputable section of a company.

Acceptable and Ethical Conduct dealing with Competitors

Boles-Ingenito Ltd. has suppliers and clients all over the world and competes fairly, honestly, and complies with all regulations not only in the United States, but in the world. These laws can be quite complex, and in the case of confusion regarding legal restrictions, you should check with our co-workers and with managers within the company who can research further. Penalties for violation can be severe. Therefore, all employees also have access to our firm legal counsel at D.L. Rutherford Law for any question they have in the domestic and international legal arena.

Competitive Landscaping and Research

Our firm operates in an extremely competitive online arena in which we must actively collect information constantly on our competitors on their prices, search engine strategies, promotions, and available products. We encourage everyone

to keep an active eye and research heavily on these aspects of our fellow companies to allow us to continue to grow and learn. However, we do not in any way advocate the purchase or theft of any information from our competitors that is not available in the public domain. Specifically:

- 1. Communication with internal competitor employees should be reported immediately**
- 2. The purchase of trade secrets from competitors or disgruntled employees is prohibited**
- 3. Prohibited activities include theft, trespassing, eavesdropping, wiretapping, computer hacking, invasion of privacy, bribery, misrepresentation, coercion, espionage or threats.**
- 4. Do not disclose any information that you believe should have been marked “proprietary” without consulting our firm’s legal counsel.**

These guidelines will help us to keep a strong reputation as a respectable and fair, yet diligent company in the marketplace for pearls and diamonds.

Demonstrating our Ethics around the Globe with our Suppliers

In that the majority of our suppliers are overseas, our firm watches its relationships closely with our suppliers due to language barriers, differing cultures, and basic differences between the United States and other countries in the East.

We always want to deal fairly with our suppliers, artisans, and designers and treating them with respect and honesty.

- Do not use unfair or misleading practices in negotiation of contracts.
- Always present our products in an up-front and honest manner.

Many of our suppliers can be cut-throat at times with their pricing and negotiation strategies eliciting emotional extremes from us. However, when these scenarios arise, remember to relax save a draft of your email prior to sending it, and come back to review it later to ensure that your communication representing the firm is not angry or disrespectful despite the other parties actions.

This document in its entirety is to be used when dealing with our suppliers and we expect our suppliers to use it as well in dealing with us.

Our place in the world: Philanthropy

This firm believes in the substantial participation in supporting good deeds and charitable acts for the public, even when they are not aligned with our client base. We maintain a focus on charitable giving for impoverished families, specifically when our aid can be directed toward the children of these families. This is why we launched the Impoverished Children's Christmas Campaign in 2007, wherein we give over 300 toys via food pantries to children of the families receiving food. Families who cannot afford food most likely cannot similarly afford gifts for their children at Christmas time, which is where we can help utilizing our favorable trade agreements and suppliers to efficiently allocate our budget to get the most for our donations.

We do however look for new opportunities to donate funds and our products for fundraising for a variety of philanthropic events. Our charitable activities should be held as one of the most important external activities we do, and all employees should openly listen for opportunities to better those less fortunate around us, especially children.

Closing Remarks

At any point, should any of this compilation of guidelines seem in violation with our practices, or should there be any confusion on the interpretation of the Boles-Ingenito Ltd. Code of Ethics, contact any manager or member of the Board of Directors including the Chairman and CEO M. Tyler Boles at mt.boles@bolesingenitold.com.