



## ***Procedures for Reporting Code Violations***

G-III Apparel Group, Ltd. and subsidiaries are committed to high standards of ethical, moral and legal business conduct. In line with this commitment, and G-III's commitment to open communication, this policy aims to provide an avenue for employees to raise concerns and reassurance that they will be protected from reprisals or victimization for whistleblowing.

This whistleblowing policy is intended to cover protections for you if you raise concerns regarding G-III, such as concerns regarding:

- Incorrect financial reporting including questionable accounting, internal controls or auditing matters;
- Unlawful activity;
- Activities that are not in line with G-III policy, including the Code of Ethics; or
- Activities which otherwise amount to serious improper conduct (collectively referred to as "Concerns").

***Confidentiality*** - Reports of Concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. Every effort will be made to treat the complainant's identity with appropriate regard for confidentiality.

***Anonymous Allegations*** - This policy encourages employees to put their names to allegations because appropriate follow-up questions and investigation may not be possible unless the source of the information is identified. Concerns expressed anonymously will be explored appropriately, but consideration will be given to:

- The seriousness of the issue raised;
- The credibility of the Concern; and
- The likelihood of confirming the allegation.

***Good Faith*** - Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the information disclosed indicates improper accounting or auditing practice, or a violation of the Code.

***Reporting Procedures*** - If you decide to report a Concern to G-III, generally you should first discuss the Concern with an immediate supervisor or Human Resources. However, if you are not comfortable bringing the matter up with your immediate supervisor, if the supervisor is a subject of the Concern or you do not believe the supervisor has dealt with the matter properly, then you should raise the matter with Neal S. Nackman, G-III's Chief Financial Officer, or Wayne S. Miller, G-III's Chief Operating Officer. These matters can also be reported by either emailing Alan Feller, the Chairman of the Audit Committee, at [fellershealan@bellsouth.net](mailto:fellershealan@bellsouth.net) (please include G-III in the subject line) or sending a personal and confidential letter to Mr. Feller's attention at our offices at 512 Seventh Avenue, 35th Floor, New York, NY 10018.

## ***Procedures for Reporting Code Violations - continued***

Any report submitted should contain the facts forming the basis of such employee's Concerns. The report should be sufficiently detailed to ensure a clear understanding of the issues raised. The report should be candid and should set forth all of the information the employee knows regarding the Concern, including the identity of individuals involved. If the report contains only unspecified, unsupported allegations it may not result in the commencement of an investigation.

The action taken by G-III in response to a report of Concern under this policy will depend on the nature of the Concern. As appropriate, an inquiry of the Concern will be made under the direction of the appropriate G-III or Audit Committee personnel to gather the relevant facts and reach a timely and proper resolution of the matter.

*No Retaliation* – G-III and its employees and/or agents may not terminate, demote, suspend, threaten, harass or in any other manner discriminate against an employee with respect to the employee's employment because of any lawful act done by the employee to submit a complaint pursuant to this policy (unless submitted in bad faith). An employee who retaliates against another employee in violation of this policy will face appropriate disciplinary action, which may include termination.

### **Special Note Regarding Dodd-Frank Act Legislation**

The SEC has adopted rules establishing a federal whistleblower program pursuant to the Dodd-Frank Wall Street Reform and Consumer Protection Act. The Act and related rules established call for the SEC to pay awards to eligible whistleblowers who provide the SEC with original information about a violation of the federal securities laws that leads to a successful enforcement action and monetary sanctions in excess of \$1 million. The SEC's Office of the Whistleblower administers the program. For more information, please go to the SEC website at <http://www.sec.gov/whistleblower>.

Internal reporting of complaints to G-III before they are reported to the SEC is not required, and you are not required to notify G-III that you have made or plan to make any report or disclosure to the SEC. However, for your information, the SEC rules provide a number of potential benefits to individuals who first report their concerns to G-III, including (i) preserving the whistleblower's "place in line" if the whistleblower first reports to G-III and then reports to the SEC within 120 days of the first internal report, (ii) taking into account whether the whistleblower participated in or hindered G-III's internal compliance program in determining the amount of the award and (iii) providing that the whistleblower gets full "credit" if G-III ultimately reports a broader set of concerns than the concerns initially reported by the whistleblower.