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C.F.-P.IVA — Reg.Imp.Ar 01339430512
Cap.Soc.€ 100.000,00 i.v. R.E.A. Ar 99090

COMPANY POLICY

“Quality, timeliness, precision gained through years of experience in the goldsmith sector, flexibility, punctuality, and availability of samples tailored to customer needs are the main means of competing in the foreign and Italian markets.

The objectives of TOP GOLD Srl are to achieve maximum customer satisfaction by meeting their expectations and explicit and implicit needs through the supply of precious metals, as well as respecting the needs of internal and external stakeholders identified in the context analysis.

In order to provide maximum transparency to its stakeholders, TOP GOLD srl has decided to implement a quality system compliant with ISO 9001 in order to guarantee the reproducibility of its processes and to identify, through the analysis of business process risks, any risks or opportunities to be monitored.

TOP GOLD srl is a member of the Responsible Jewellery Council (RJC) and has been RJC

— COP certified since 2016.

TOP GOLD srl complies with the laws in force and the relevant technical standards of its sector, ensuring constant information on updates and their timely implementation.

TOP GOLD srl is committed to complying with the RJC Principles and Rules of Procedure - COP and the requirements of the RJC CoC (Chain of Custody) Procedure, also in compliance with OECD guidelines, informing our stakeholders (employees, collaborators, suppliers, and customers) about the principles contained therein, disseminating them through the sharing of this Policy and annual reporting on the website.

TOP GOLD srl has carried out a risk analysis not only for the purposes of 9001 but also to assess the risks to our business arising from our business partners, analyzing the most sensitive situations and implementing appropriate procedures and controls in compliance with human rights, social principles, and the environment.

The Company's relationships with suppliers and external collaborators, in pursuit of maximum competitive advantage, are based on loyalty, impartiality, and respect for equal opportunities for all parties involved.

TOP GOLD SRL requires its suppliers and external collaborators to comply with the principles and requirements set out in this Company Policy and carries out an annual assessment in accordance with the OECD guidelines and the recommendations contained in the supplement to the OECD guidelines for the gold sector.

We do not tolerate any form of corruption towards public officials or any other party, in any form or manner, in any jurisdiction, even where such activities are in practice permitted, tolerated, or not prosecuted.

Company personnel involved in acts of active or passive corruption will be subject to disciplinary sanctions as provided for in the applicable national collective labor agreement. Furthermore, TOP GOLD SRL is not involved in any political donations.

If TOP GOLD SRL deems it appropriate, it may make charitable contributions or sponsorships, but only on the basis of objective evidence from reputable and involved entities, as well as appropriate verification of the use of any funds donated (purchase invoices justifying the amount donated).

The payment of bribes or acceptance of any goods is prohibited.



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We will not tolerate money laundering and/or the financing of terrorist activities. We are committed to Know Your Customer and Supplier practices.

We exercise the utmost vigilance over our supply chain. Specifically, for the supply of gold, we use only LBMA-certified gold and do not source from conflict or high-risk areas. To activate the COC chain, we only purchase COC material declared suitable by a COC-certified entity supported by adequate COC documentation. For COC certification, we are committed to complying with the requirements and ensuring internal traceability as defined in a specific operating procedure, issuing the RJC-COC material transfer form to the customer.

We undertake to disclose the characteristics of the products we sell in full and in detail. We undertake to take appropriate measures to ensure the integrity and safety of product shipments. We undertake to comply with the principles of confidentiality and protection of confidential data.

We are committed to ensuring product security measures within our premises and during shipments to prevent theft, damage, or substitution.

We are committed to maintaining the safety and well-being of Employees, Visitors, and other relevant Business Partners.

We believe in and are committed to respecting fundamental human rights and the dignity of each individual, in accordance with the United Nations Universal Declaration of Human Rights. We do not tolerate the use of child labor. We are committed to not using any form of forced, bonded, contract, or prison labor, and to not restricting the freedom of movement of employees and workers.

We are committed to ensuring high health and safety standards at our headquarters and in our business, thanks also to the collaboration of the Occupational Safety Manager and the Workers' Safety Representative.

We are committed to not discriminating on the basis of race, ethnicity, caste, country of origin, religion, disability, gender, sexual orientation, union membership, pregnancy, political affiliation, marital status, physical appearance, age, or other restrictions not permitted in the workplace, so that all persons "suitable for work" are given equal opportunities without discrimination based on factors unrelated to their ability to perform the job. We are committed to not practicing corporal punishment under any circumstances and to prohibiting the use of degrading treatment, harassment, abuse, coercion, or intimidation in any form. We are committed to establishing a procedure for handling disciplinary disputes regarding behavior that does not comply with COP standards.

We undertake to comply with current legislation on working hours and remuneration and, in the absence of such legal requirements, to adopt the prevailing standards in the sector.

Overtime is voluntary and is not a reason for discrimination against workers who do not participate. We undertake to protect the surrounding environment.



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OECD Policy.

We also undertake to use our influence to prevent abuse and to support responsible conduct among our business partners, so that they too observe ethically sustainable business practices that comply with applicable laws and regulations.

With regard to serious abuses related to the extraction, transportation, and trade of gold

We will not tolerate, profit from, or encourage:

- a. torture, cruel, inhuman, and degrading treatment;*
 - b. forced or compulsory labor;*
 - c. forms of child labor;*
 - d. human rights violations and abuses;*
 - e. war crimes, violations of international humanitarian law, crimes against humanity, or genocide.*
- Regarding direct or indirect support to non-governmental armed groups*

We will not tolerate direct or indirect support to non-governmental armed groups, including, among other things, the procurement of gold and diamonds, the making of payments, assistance, or the supply of equipment to non-governmental armed groups or their affiliates that illegally:

- a. control mining sites, transport routes, or gold trading points*
- b. extort money or precious metals at mining sites, along transport routes, or at points of sale.*

Regarding active corruption or false declarations about the origin of gold

We do not intend to offer, promise, or request bribes, and we intend to oppose the solicitation of bribes, requests to conceal or disguise the origin of gold and diamonds, or false declarations regarding taxes, duties, fees, and royalties paid to governments for the purpose of mining, trading, handling, transporting, and exporting gold.

Regarding money laundering

We intend to support efforts and contribute to the effective elimination of money laundering where we identify the risk of money laundering arising from or connected with the extraction, trade, handling, transportation, or export of gold.

We will immediately cease all engagement with upstream suppliers if we find that they are engaged in, source from, or are connected to a counterparty that commits the abuses described in this policy.

SERENA TAVANTI,

