

REPORTING

(in application of RJC COP provision 3.1)

YEAR 2024



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SECTION A: CORPORATE IDENTITY

Top Gold srl has been active in the production and distribution of blank jewelery since 1991. Ben established internationally, it exports to the main world markets, America, Europe and the Middle East. It represents a young and flexible company, which knows how to combine these characteristics with the experience of professionals who have been working in the sector for a long time. Thanks to modern entrepreneurial management and a vast catalog of products continuously renewed, Top Gold srl is able to satisfy the most diverse needs of the market.

MISSION: the main objective of **Top Gold srl** is to achieve quality in terms of products, customizations, deliveries and assistance. Quality is pursued through continuous research into cutting-edge technologies, attention to all phases of processing and the qualification of staff. These elements ensure a high level of products goldsmithing and full efficiency of the services provided.

PRODUCTION designs, designs and handcrafts elegant and modern collections empty jewelery (bracelets, pendants and earrings). All the jewelery collections are exclusive creations, models that stand out for the originality of the style and the accuracy of the processing.

TOP GOLD SRL has implemented a quality system according to ISO 9001:2015 standards arriving to certification in July 2018.

Furthermore, Top Gold has been a certified RJC member since 2016.

A.1) RJC POLICY

The Management evaluated its Policy drawn up on 02.08.2016 and was modified on 01.08.2018 by integrating it with the company Quality System and subsequently updated to 14.01.2020. This policy is still suitable

COMPANY POLICY

Quality, timeliness, precision gained over several years of experience in the goldsmith sector, flexibility, punctuality and availability of samples made according to the Customer's needs are the main means to compete on the foreign and Italian markets.

The objectives of TOP GOLD Srl are to obtain maximum customer satisfaction by satisfying its expectations and explicit and implicit needs, through the supply of valuables, as well as respecting the needs of the internal and external stakeholders identified in the analysis of the Context.

In order to give 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 any risks or opportunities to be kept under control through risk analysis of company processes.

Furthermore, to guarantee compliance with ethical, safety and environmental requirements, TOP GOLD SRL has obtained RJC certification 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 timely transposition of themselves.

TOP GOLD srl undertakes to respect the RJC Principles and Rules of Procedure by informing our Stakeholders (employees, collaborators, suppliers and customers) on the principles contained therein disclosing the same by also sharing this Policy on the website.

TOP GOLD srl has carried out a risk analysis not only for the purposes of 9001 but also aimed at evaluate the risks to our business arising from our business partners, analyzing the most sensitive situations and implementing adequate 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 towards all parties involved.

TOP GOLD SRL requires its suppliers and external collaborators to comply with the principles and provisions set out in this RJC Policy.

We do not tolerate corruption of any kind against public officials, or any other party, in any form or manner, in any jurisdiction, including any such activity were in practice admitted, tolerated or not prosecuted judicially.

Corporate entities involved in active or passive acts of corruption will be subject to sanctions disciplinary measures as provided for in the applied CCNL. Furthermore, Top God srl is foreign to any political donations.

If Top Gold srl deems it appropriate, it can make charitable contributions or sponsorships but only in the light of objective evidence from serious and involved bodies, as well as appropriate evidence of the use of any money donated (purchase invoices as justification of the amount donated).

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

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

We undertake to disclose the characteristics of the products in full and in detail sold by us.

We are committed to taking appropriate measures to ensure integrity and security in product shipments. We are committed to respecting the principles of confidentiality and protection of confidential data.

We will exercise maximum vigilance over our supply chain, specifically for gold supply, we only use LBMA certified gold.

We are committed to ensuring product safety measures within and during the premises shipments, to prevent theft, damage or replacement.

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

We believe and are committed to respecting fundamental human rights and the dignity of the individual individual, according to the Universal Declaration of Human Rights sanctioned by the United Nations. Not we tolerate the use of child labor. We undertake not to resort to any form of

forced labor, on bail, indentured labor, or of prisoners, and not to limit the freedom of movement of employees and subordinate workers.

We are committed to ensuring high health and safety standards at our headquarters and in the our activity, furthermore the Employer directly holds the role of Safety Manager at work.

We undertake not to discriminate based on race, ethnicity, caste, country of origin, religion, disability, sex, sexual orientation, trade union membership, pregnancy, political affiliation, marital status, physical appearance, age or other non-discriminatory restriction.

permitted in the workplace, so that all "Fit for Work" people are granted equal opportunities without discrimination based on factors unrelated to their ability to perform the intended job. We promise not to practice corporal punishment in any way circumstance and to prohibit the use of degrading treatment, harassment, abuse, coercion or intimidation in any form. We are committed to defining a management procedure for disciplinary disputes regarding inappropriate behavior with respect to COP rules.

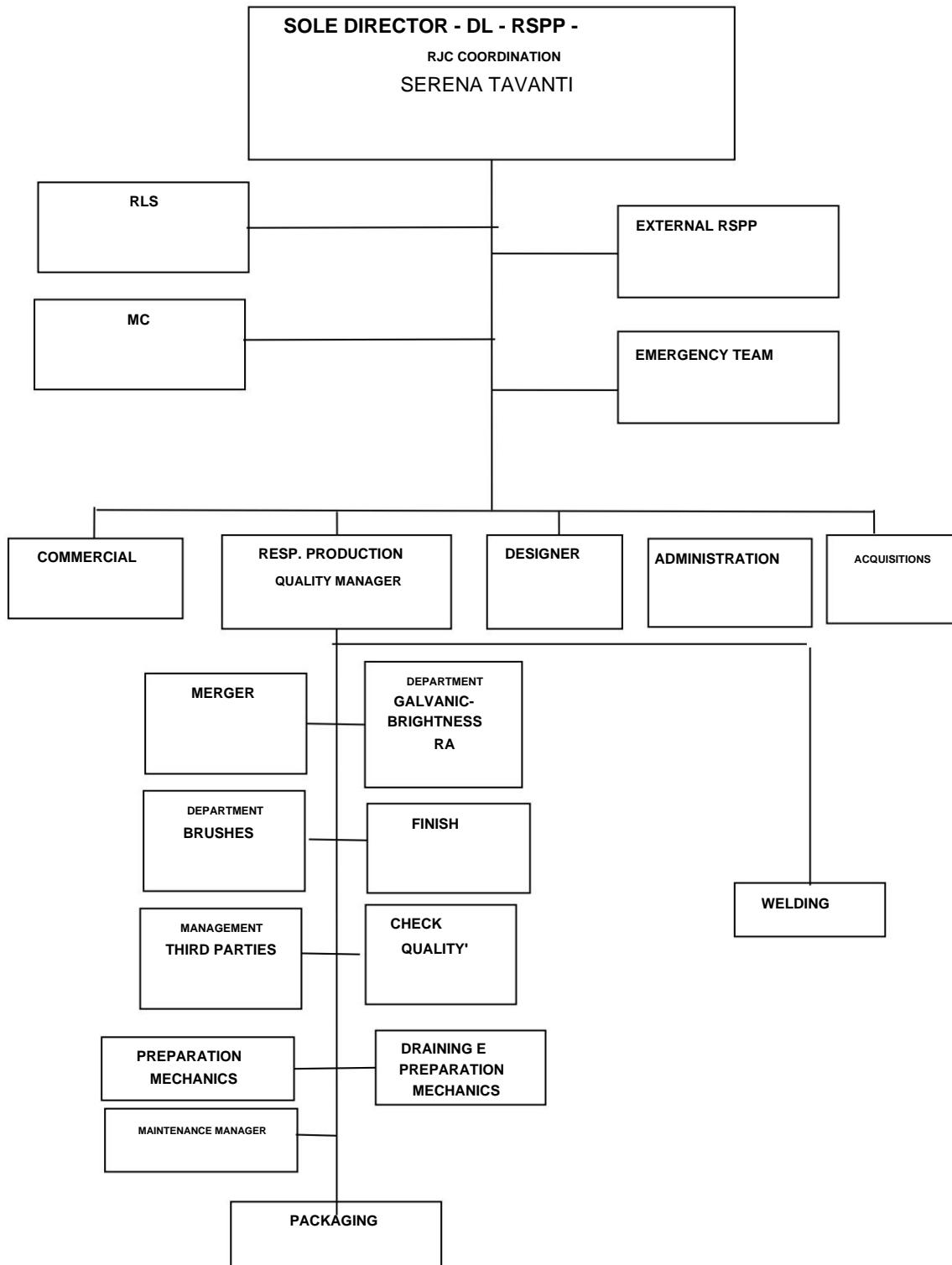
We are committed to respecting current legislation regarding working hours and remuneration absence of such legal requirements, to adopt the prevailing standards in the sector.

Overtime work is voluntary and is not a reason for discrimination against workers that they do not adhere to it.

We are committed to protecting the surrounding environment.

A.2) ORGANIZATION CHART

*The Management also wanted to define an organizational chart with the aim of
Make your internal resources increasingly responsible and loyal:*



A.3) THE STAFF

TOP GOLD SRL 's workforce is currently made up of 47 employees of which 40 have permanent contracts, 5 fixed-term employees, 1 apprentice and 1 Administrator.

No interns in 2021.

Below is the distribution analysis by age and length of service and residence

Age ranges (years)	18 - 20	20 - 25	26 - 30	beyond	Total
Number	0	4	6	37	47

Seniority in the company (years)	0 - 2	3 - 4	5-6	Beyond	Total
Number	19	13	8	7	47

Provenance	Number of employees
Municipality and Province of Arezzo	45
Other provinces of the Tuscany region	1
Other provinces of Italy	1

FOREIGN NATIONALITY	Number of employees
BANGALDESH	6
PAKISTAN	5
INDIA	4
ROMANIA	3
MACEDONIA	1

A.4) RJC COP APPLICATION

The Management, with a view to constant organizational, process and product, adhering to the social sustainability project promoted by the RJC, has set itself the objective of implementing and certifying its system in compliance with the **Responsible Jewellery Council (RJC)** standard currently updated with the 2019 edition.

COP 5.1 BUSINESS PARTNERS

A Business Partner is defined as an organization or corporate entity with which TOP GOLD SRL has direct business relationships and buys and/or sells a product or service that directly contributes to the manufacture or sale of jewelry products with Preziosi. This includes customers, suppliers and all entities that provide services related to the requirements of the RJC Code, as security service providers for which it is due diligence required.

The customers of TOP GOLD SRL are mainly both in Italy and abroad they are Wholesalers and Retailers.

Company policy is not to sell directly to the public nor to employees.

The Code of Procedure requires that RJC Members, based on their potential, involve stakeholders in the application of RJC requirements.

To this end, **TOP GOLD SRL** has sent all its Customers its RJC Policy which reports how the TOP GOLD Management is committed to respecting these principles.

For suppliers involved in the Code of Procedure, excluding Banks, TOP GOLD has prepared a self-certification of application of RJC requirements.

All suppliers are sent a copy of the TOP GOLD Policy

Customers involved	RJC Policy	Result %
144	144	100%

Suppliers involved	RJC Policy	Result %
25	26	100%

COP 11. Corruption and Facilitating Payments

The term corruption means to offer, promise or give, as well as receive or accept any undue advantage, whether directly or indirectly to or from:

- public official or government official (person exposed from the point of view politic);
- candidate, party or political official;
- private sector employees, managers or officers (including anyone who directs or you work for a private company in any capacity) or their agents or representatives.

Facilitator payments are made to receive preferential treatment for something which the person receiving the payment must do anyway.

In the corporate history of TOP GOLD SRL there have never been cases of corruption and payment of bribes.

The RJC Policy prohibits all forms of corruption and bribe payments.

TOP GOLD SRL in order to manage the risk of Corruption and Payments Facilitators has prepared procedures:

- Passive cycle management
- Sales and collection management.

TOP GOLD SRL raised awareness among the internal staff involved with a training meeting on this topic.

COP 12. KNOW YOUR COUNTERPARTY (KYC): MONEY LAUNDERING AND FINANCING OF TERRORISM

At a legislative level, TOP GOLD SRL operates in compliance with the regulatory body on money laundering (Anti-Money Laundering Decree, which partly repealed and replaced the law of 5 July 1991 n. 197).

TOP GOLD SRL applies the Sales and Collection Management procedure.

Procedure P 11 “qualification and surveillance” has been activated for new suppliers suppliers” dated 01.08.2018.

COP 15-22 Workers' rights and working conditions

TOP GOLD SRL applies the CCNL for goldsmiths and silversmiths.

The internal regulations for working hours and holidays for 2020 are still in force.

Type of contracts:

no employees hired	Industrial Dept.	Dept. to td	Apprentices	Agency
47	41 85%	5 11%	1 1%	0

No ordinary sanctions were administered in 2024 .

Employees may formally raise any concerns regarding non-compliance with RJC corporate policy and/or the requirements of this standard and/or complaints and/or reporting of thefts/intrusions. No reports were received in 2024 .

TOP GOLD SRL does not use workers under the age of 18 in relation to its business productive.

TOP GOLD SRL does not hinder forms of trade union associations, as reported in the RJC Policy.

In 2021 there is a CGL Union but no employee is a Representative Union.

COP 23. Health & Safety

TOP GOLD SRL uses a Qualified External Company to manage the issues in safety matters, in order to constantly monitor the requirements of Legislative Decree 81/08

In 2021 TOP GOLD SRL carried out the following actions:

- October 2021 Security Document Update
- Training according to the state of the region for new hires
- Medical visits
- Evacuation test
- Periodic meeting art 35

COP 22-25 Environmental Management

TOP GOLD SRL has analyzed the environmental aspects, identifying any risks including:

- increase in company costs due to excessive use of resources (methane, electricity, water)

- application of administrative sanctions for soil and air pollution

fines for noise pollution

- sanctions for use of prohibited substances
- incorrect waste management

no risk was noted for particular attention, as the company manages it correctly implementing procedures and controls.

We introduced operational instructions for corporate waste management in 2020.

On 29.11.2019, specific training on environmental matters was carried out (management waste, water management, environmental damage, external noise and emissions into the atmosphere and dangerous substances) to new hires.

Consumption monitoring continues in particular:

resource	2015	2016	2017	2018	2019	2020	2021
water m2	443	299	373	393	611	446	668
smc gas	6403	5325	5452	4790	5031	4120	6246
electricity Kwh	355072	439826	464809	464157	459136	358941	433222

A renovation of the emptying department is expected in 2022 in order to make it increasingly more efficient safe and agile work area.

We also plan to install a production water purification system

so that it can be used continuously, reducing water consumption costs and water waste costs.

CONCLUSIONS

Letter from the Sole Director

The objective is to create "value" for the generality of interested parties both in the short term and in the long term.

In this logic, our work is aimed at achieving objectives that are significant economically as well as socially effective, in the awareness that the growth and development of the territory are fundamental conditions for the growth of the Company itself.

Through this Report, TOP GOLD SRL intends to demonstrate how the will

declared to qualify as a socially responsible protagonist has been translated into acts and

concrete facts, consistent with the reference values, the shared mission, the strategies developed.

We therefore believe that this tool legitimizes our role in the eyes in ethical-social terms of the reference community and the gold market.

Serena Tavanti

TOP GOLD SRL

