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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 in the several years of experience in the goldsmith industry, **flexibility, punctuality** and *availability of samples* made on the Customer's needs are the main means to compete in the foreign and Italian market.

TOP GOLD Srl's objectives are to achieve maximum customer satisfaction by meeting the customer's expectations and explicit and implicit needs through the provision of valuable, as well as meeting the needs of internal and external Stakeholders identified in the Context analysis.

In order to give maximum transparency to its Stakeholders TOP GOLD srl has decided to implement a quality system in accordance with ISO 9001 in order to ensure the reproducibility of its processes and to identify through risk analysis of business processes any risks or opportunities to be kept under control.

TOP GOLD Ltd. is a member member of the Responsible Jewellery Council (RJC) and has obtained RJC certification

- COP since 2016.

TOP GOLD Ltd. complies with current laws and relevant technical standards in its field, ensuring constant information on updates and timely implementation of the same.

TOP GOLD Ltd. is committed to comply with the RJC Principles and Standards of Procedure - COP and the requirements of the RJC CoC (Chain of Custody) Procedure, also in compliance with OECD guidelines, by informing our Stakeholders (employees, collaborators, suppliers and Customers) about the principles contained therein by disclosing the same through also sharing this Policy and annual reporting in the website.

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

The Company's relations with suppliers and external collaborators, in the pursuit of maximum competitive advantage, are marked by fairness, impartiality, and respect for equal opportunities toward all parties involved.

TOP GOLD SRL requires its suppliers and external collaborators to comply with the principles and requirements set forth in this Company Policy and conducts an annual assessment in accordance with the OECD Guidelines and the recommendations contained in the Supplement to the OECD Guidelines intended for the gold sector.

We do not tolerate any kind of bribery of public officials, or any other party, in any form or manner, in any jurisdiction, even where such activities were in practice permitted, tolerated, or not judicially prosecuted.

Company individuals involved in acts of active or passive corruption will be subject to disciplinary sanctions as provided in the applicable CCNL. In addition, TOP GOLD SRL is extraneous to any political donations.

Should TOP GOLD SRL deem it appropriate, it may make charitable contributions or sponsorships, but only against objective evidence of serious and involved entities, as well as appropriate evidence of the use of

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any amount donated (purchase invoices justifying the amount donated).

Payment of bribes or acceptance of any goods is prohibited.

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

We exercise utmost vigilance on our supply chain, specifically for gold supply, we use only LBMA certified gold, we do not source from conflict and high-risk areas. For COC chain activation we purchase only CdC Material declared eligible from a CdC certified entity supported by appropriate CdC documentation. For COC certification we commit to comply with the requirements and ensure internal traceability as defined in appropriate operating procedure by issuing RJC- COC material transfer form to the Customer.

We undertake to make full and detailed disclosure of the characteristics of the products we sell. We undertake to take appropriate measures to ensure the integrity and security in product shipments. We commit ourselves to the principles of confidentiality and protection of confidential data.

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

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 the individual, according to the Universal Declaration of Human Rights enshrined in the United Nations. We do not tolerate the use of child labor. We pledge not to use any form of forced, bonded, indentured, or prison labor, and not to restrict the freedom of movement of employees and subordinate workers.

We are committed to ensuring high health and safety standards in our headquarters and operations, thanks in part to the cooperation of the Occupational Safety Officer and the Workers' Safety Representative.

We pledge not to discriminate on the basis of race, ethnicity, caste, country of origin, religion, disability, sex, sexual orientation, union membership, pregnancy, political affiliation, marital status, physical appearance, age, or other restriction not permitted in the workplace, so that all "Eligible for Work" persons are accorded equal opportunity without discrimination on the basis of factors unrelated to their ability to perform the intended task. We pledge not to practice corporal punishment under any circumstances and to prohibit the use of degrading treatment, harassment, abuse, coercion or intimidation in any form. We pledge to establish a procedure for handling disciplinary disputes with respect to conduct that is inappropriate with respect to COP standards.

We undertake to comply with current legislation, with regard to working hours and pay, in the absence of such legal requirements, to adopt the prevailing standards in the field.

Overtime work is voluntary and is not grounds for discrimination against workers who do not adhere to it. We are committed to safeguarding the surrounding environment.

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OECD Policy.

We are also committed to exerting our influence to prevent abuse and to upholding responsible conduct among our Corporate Partners as well, so that ethically sustainable business practices that comply with applicable laws and regulations are also observed on their part.

Concerning serious **abuses** associated with **the mining, transportation and trade of gold**

We do not intend to tolerate, profit or favor:

- 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 for non-governmental armed groups

We do not intend to tolerate direct or indirect support for non-government armed groups, including, among other things, procuring gold and diamonds, making payments, assistance, the provision of equipment to non-government armed groups or their affiliates that in an illegal manner:

- a. They control mining sites, transportation routes, gold marketing points
- b. Extort money, precious metal at mining sites, along transportation vaults or marketing points.

Regarding active **bribery** or misrepresentation about the origin of gold

We do not intend to offer, promise or demand bribes, and we intend to oppose the solicitation of bribes, the request to conceal or disguise the origin of gold and diamonds, or the misrepresentation of taxes, 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 related to the extraction, trade, handling, transporting or exporting gold.

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

Amministratore Unico
Serena Tavanti