

Contact Information

COMPANY NAME: *Gold Art srl*
 DATE: 21/07/2025
 REPORTING PERIOD: 01/01/2024 – 31/12/2024
 CONTACT: *contabilita@goldart-348ar.it*

COMPANY MANAGEMENT SYSTEMS

GOLD ART srl have the following policies in place:

- *Business Policy rev4 updated on 17/07/2025*, detailing our commitment to respect human rights throughout our supply chain and our supply chain due diligence on the following minerals: *gold, silver and PGM (platinum group metals)* originating from conflict-affected and high-risk areas.
- *Disciplinary Code rev0 updated on 10/05/2021*

GOLD ART srl endorse these policies to our suppliers and stakeholders by distributing them via website link <https://www.goldartjewels.com/en/rjc-cop-and-coc/> or e-mail, these policies can also be accessed by our internal stakeholders via notice boards where all policies are present and externally via website link <https://www.goldartjewels.com/en/rjc-cop-and-coc/>

To support supply chain due diligence, we have implemented the following internal measures:

- *Suppliers Risk Assessment*
- *Supply chain Policy (inside the Business Policy)*
- *Supply chain procedure (inside the RJC Manual)*
- *Annual Review*
- *RJC Manual*
- *External auditing*

The senior manager responsible for overseeing supply chain due diligence is *Rita Rossi* as *RJC Responsible*.

To aid us in identifying our human rights impacts we have developed and implemented the following systems:

- *Human Rights Due Diligence*

During this analysis no **HIGH** risks have been identified

We have the human rights policy in place described inside the *Business Policy rev.4 dated 17/07/2025*.

The senior manager responsible for overseeing our human rights impacts is *Rita Rossi* as *RJC Responsible*.

GOLD ART srl have established a system of controls and transparency over our supply chain, which includes our approach for identifying suppliers and identifying sources of our precious metal materials; all precious metal materials suppliers are listed in our *Risk Assessment* where they are identified:

- Supplier name
- Supplier addresses
- Furniture
- Certifications
- Risk level

During the past year 2 audits were carried out at subcontractors

NR SUPPLIERS (for precious metals, diamonds and precious stones)	10
NR SUPPLIERS CERTIFIED RJC COP, LBMA or banks	8
NR SUPPLIERS CERTIFIED RJC CoC	5
NR REFINERS	2
NR REFINERS CERTIFIED RJC COP or LBMA	2

NR REFINERS CERTIFIED RJC CoC	2
NR SUBCONTRACTORS	4
NR SUBCONTRACTORS CERTIFIED (RJC, LBMA, etc...)	2
NR SUBCONTRACTORS CERTIFIED RJC CoC	2
NR SUBCONTRACTORS FOR CoC MATERIALS	2
NR AUDIT TO SUBCONTRACTORS FOR CoC MATERIALS	0
NR OF LOW RISK LEVEL SUPPLIERS AND SUBCONTRACTORS	12
NR OF MEDIUM RISK LEVEL SUPPLIERS AND SUBCONTRACTORS	2
NR OF HIGH RISK LEVEL SUPPLIERS AND SUBCONTRACTORS	0

The *risk level* doesn't mean simply the risk of precious metals provenience but is calculated considering the following parameters:

- Geographyc location of the supplier
- Company certifications (RJC, LBMA, SA800,)
- Document of legal representative
- Company registration report

To every supplier and subcontractor not certified or with a risk level not LOW is sent the following documentation:

- *Subcontractor commitment IF001*
- *Business Policy IDpol001*
- *Internal Audit* (if necessary)

As a company we communicate our expectations regarding human rights and supply chain due diligence by sending to our precious metal materials suppliers (not RJC certified) via e-mail our *Business Policy* and our *Subcontractor commitment* to be signed.

In addition to this, when needed, we also take an audit to strengthen our engagement with suppliers; the outcome of doing so has been very positive, all our suppliers are RJC certified and accepted our policies; the risk of out supply chain is **LOW**.

Our grievance mechanism for internal and external stakeholders can be accessed via website

<https://goldartjewels.com/politica-whistleblowing/> .

Till today no grievances have been received. The responsible for these grievance mechanisms is *Giuliano Malullo* (external professionalist).

In the reporting period, 83% of fine gold has been purchased from **CHIMET SPA** and **ITALPREZIOSI SPA** ; 17% has been purchased from banks

IDENTIFIED & ASSESSED RISKS

We assess our own and supplier's due diligence practices and those relating to human rights by using

- *Human Rights Due Diligence*
- *Suppliers Evaluation Risks*

During our assessment of our own and our supplier's due diligence practices and those relating to human rights, we identified none HIGH potential and actual risks within our supply chain.

We have analyzed risks in our "*Risk analysis*" file regarding the following areas:

- Environment
- Business Partner
- Corruption and facilitating payments
- Security
- Money laundering and terrorist financing

- Child labor
- Forced and compulsory labor
- Health and safety
- Freedom of association and the right to collective bargaining
- Discrimination
- Disciplinary practices
- Working hours
- Remuneration

63 total risks identified

63 risks are **LOW** level

Non risks identified as **MEDIUM** or **HIGH**

STRATEGY

Our risk assessment findings are received by *Rita Rossì* as *RJC Responsible*.

To respond to eventual risks identified within our supply chain, we use our "*Risk Analysis*" as described in our system procedures. Our risk analysis matrix consists of:

- Risks Identification
- Processes involved
- Stakeholders
- Root causes analysis
- Consequences
- Risks evaluation (Probability x Severity)
- Strategy to respond to the risks and impacts identified
- Timescales
- Action taken

To respond to eventual risks identified within our supply chain, we use our file "*Risk Analysis*" as described in our *RJC COP manual*. Our risk management plan consists of :

- Immediately suspend or stop purchasing from the suppliers involved. Mitigate where possible.
- Immediately suspend or discontinue purchasing from affected suppliers. Mitigate where possible.
- Continue or temporarily suspend trade with suppliers but implement measurable mitigation actions. Suspend or discontinue if mitigation measures are ineffective.

GOLD ART srl provided the training regarding human rights to our employees on 17/07/2025; this training included information on:

- Standard RJC-COP-April-2019
- Standard RJC-CoC-2017
- Responsible supply chain
- Human Rights and Working Conditions
- Health, Safety and Environment
- Business Policy
 - o Social and Human Rights
 - o Commercial, Anti-Corruption, Anti-Bribery and Anti-Money Laundering Policy
 - o Security
 - o Environment
 - o Health & Safety

GOLD ART srl communicate to our stakeholders regarding our due diligence activities and efforts to prevent human rights risks. This communication is in the form of Annual Report published on the website link

<https://www.goldartjewels.com/en/ric-cop-and-coc/> . When a human rights risk is identified we communicate the risk and how we are addressing it to potentially affected stakeholders by sending e-mail.

Since our last report **no grievances have been raised** regarding human rights or our supply chain

CARRY OUT A THIRD PARTY AUDIT (OPTIONAL INFORMATION)

GOLD ART srl has joined the RJC in January 2022 and reach the certification COP & CoC in August 2022 for the first time.

In support of our continuous improvement journey, our third-party RJC recertification audit will take place within our organisation against the RJC COP 2019 and RJC CoC 2017 on summer 2025.