

As part of our RJC certification, we carry out an annual internal review of our management system, an extract of which is given below :

- Supply chain policy: This has been communicated to our stakeholders.
- RJC referent: An RJC referent is in place within our Company.
- Since 2023, 100% of our gold material orders have been CoC.
- Due Diligence: every year we carry out due diligence on our stakeholders in accordance with the OECD's five-step framework for risk-based due diligence on the supply chain of minerals from conflict or high-risk areas. In particular, we question our suppliers in order to obtain the most reasonable assurance, depending on their type, that they are not themselves sourcing the materials they deliver to us from sources linked to conflicts.

A remediation process has been put in place to deal with the stakeholder concerned when the results of due diligence do not meet expectations. Our due diligence management plan includes a flowchart for responding to identified risks. With the exception of SIMON, which did not respond despite reminders, no red flags were identified during the last financial year.

It should be noted that the vast majority of the gold supplied comes from AGOSI, which itself has been certified to both RJC standards since 2009.

The highlights we have identified for this year are as follows :

- 8 of our 11 suppliers were classified as medium gross risk after consultation of the source countries in the moderate zone on the Conflict and High Risk Areas (CAHRA) website. Remediation with the suppliers concerned enabled us to classify the net risk as low.
- Mr SIMON works alone in his own home. He rolls plates for us for a limited family of products (silver bracelets) with very specific dimensions in non-CoC silver. These plates are entrusted to him without any risk of substitution having been identified during a previous visit.
- KYC = Know Your Customer. Our company has a KYC policy in place. We review it every year to ensure that it is as relevant as possible and in line with developments in our environment. We have stepped up our monitoring of government watchdog sites, listing individuals or companies involved in money laundering and fraud or participating in illegal organisations and/or funding conflicts. None of our contacts has been subject to sanctions.
- Human rights: We carry out human rights due diligence within our company and for the stakeholders we engage with. We review this process annually. To date, no alerts have been identified.
- Complaints handling: a complaints handling system is available within our Company, and we allow stakeholders to raise concerns anonymously and without fear of reprisal about possible mistreatment at work, human rights abuses, corruption, or relating to the jewellery sector supply chain. To this end, we have set up and make available to the parties concerned a complaints handling mechanism, which can be obtained at the following address : [reclamation.ethique@decayeuxsti.com](mailto:reclamation.ethique@decayeuxsti.com) . To date, no complaints have been registered.
- Our group (Decayeux STI Groupe) has been selected and has been participating in the decarbonisation accelerator programme in partnership with ADEME and BPI France since February 2024. The aim is to integrate the low-carbon transition into our strategy.
- This year, we completed the installation of heat pumps for almost the entire Besançon site, replacing an old boiler fuelled by natural gas, thereby significantly reducing our carbon footprint.
- The last RJC CoC surveillance audit took place on 13/02/24 and found no non-conformities.
- System review: The system is reviewed annually, and a communication campaign is carried out to inform stakeholders of any significant points that the internal review may have highlighted.

Besançon, On 2 December 2024



**Erwan SPOHN**

Directeur Commercial Luxe  
et Responsable de  
l'établissement de Besançon

