

Annual Due Diligence Report

1. Corporate and Supply Chain Policy

C.HAFNER & HILDERBRAND SA strives to base its business and quality policies in accordance with the responsibility rules defined by the Group which are based on a strong sense of responsibility towards companies, society, and the environment with the values of openness, appreciation, sustainability and transparency, basis of cooperation both within and outside our company.

C.HAFNER & HILDERBRAND SA has Corporate Policy and Supply Chain Policy in place, available at www.hilderbrand.ch, detailing our commitment to respect human rights throughout our supply chain and our supply chain due diligence on the precious minerals originating from conflict-affected and high-risk areas (CAHRAs).

C.HAFNER & HILDERBRAND SA expects its business partners and suppliers to comply with applicable legal requirements and with the principles set out in its policies.

2. Management System and Responsibilities

C.HAFNER & HILDERBRAND SA's business management system is available at www.hilderbrand.ch. Internal responsibilities are managed by a certified management system according to DIN EN ISO 9001 :2015.

Responsibilities relating to the management of the supply chain and the implementation of applicable due diligence requirements are assigned within the organisation. Relevant information and records are maintained and reviewed as part of the company's management processes.

The effectiveness of the management system and relevant processes is reviewed regularly, and improvements are implemented where necessary.

3. Internal Control System

C.HAFNER & HILDERBRAND SA's internal control system is guided by an ERP-System to provide mandatory information. This system is assessed annually by our head office in Germany by C.HAFNER GmbH and will be adjusted if needful.

The controls implemented through the management and ERP systems support the identification and monitoring of relevant supply chain information and contribute to the traceability of precious metal transactions.

4. Record-Keeping System and Identification of Material Origin

C.HAFNER & HILDERBRAND SA's record-keeping system is guided by an ERP-System to collect and provide all information of any transaction at any time entirely. All incoming transactions concerning the precious metal manufacturing process and most generally precious metal products and services sold are documented.

C. HAFNER & HILDERBRAND SA sources gold and silver either from RJC CoC-eligible sources or from second-cycle.

Digital technologies help us to get and assess information currently. Relevant records are retained to support traceability and the company's due diligence processes.

For the 2026 reporting period, C. HAFNER & HILDERBRAND SA did not identify any new material supply chain risks beyond the risks already identified and monitored through its existing due diligence processes..

5. System Improvement

C. HAFNER & HILDERBRAND SA is driven by an implemented continuous improvement process according to DIN EN ISO 9001:2015 that includes all entity processes and fulfils all requirements of any certification.

C.HAFNER & HILDERBRAND SA will continue to review its due diligence processes, supply chain information and internal controls to ensure that they remain appropriate and effective.

6. Summary Audit Report

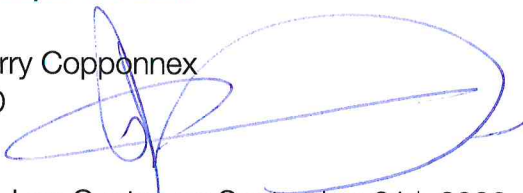
C.HAFNER & HILDERBRAND SA's Summary Audit is available on:

- Responsible Jewellery Council - Chain of Custody

<https://www.responsiblejewellery.com/member/hilderbrand-cie-sa/>

7. Responsibilities

Thierry Copponnex
CEO



Plan-Les-Ouates on September 21st, 2026