

## Contact Information

COMPANY NAME: **I FONDITORI srl**  
DATE: 27/02/2026  
REPORTING PERIOD: **01/01/2025 – 31/12/2025**  
CONTACT: **amministrazione@ifonditori.it**

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## COMPANY MANAGEMENT SYSTEMS

I FONDITORI srl have the following policies in place: *RJC Policy rev.2, 09/02/2026*, detailing our commitment to respect human rights throughout our supply chain and our supply chain due diligence on the following minerals: *gold, silver* originating from conflict-affected and high-risk areas. The Policy has been recently update, to align with the 2024 Code of Practices requirements, to also include the newly introduced principles relating to the commitment to Diversity, Equity and Inclusion (DEI) and to include Due Diligence in Supply Chain.

These policies detail our commitment to respect human rights throughout our supply chain on the following minerals:

- Gold
- Silver

I FONDITORI srl endorse these policies to our suppliers and stakeholders by distributing them via website link [www.ifonditori.it](http://www.ifonditori.it) or e-mail, these policies can also be accessed by our internal stakeholders via notice boards were all policies are present and externally via website link [www.ifonditori.it](http://www.ifonditori.it) .

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

- *Suppliers Risk Assessment*
- *RJC manual*
- *Annual Review*

The senior manager responsible for overseeing supply chain due diligence is *Azzurra Baldini* as Administration Manager, who also serves as a member of the RJC Committee.

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

- *Human Rights Due Diligence form*
- *ID.RO Risk Assessment*

During these analysis no **HIGH** risks has been rilevated

The responsible for overseeing our human rights impacts is *Azzurra Baldini* as *Administration Manager*.

I FONDITORI srl have established a system of controls and transparency over our supply chain, which include 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 is identified:

- Supplier name
- Supplier addresses
- Forniture
- Certifications
- Risk level

I **FONDITORI** srl does not use subcontractors for any processing involving precious materials.

NR SUPPLIERS	23
NR SUPPLIERS (for precious metals)	2
NR SUPPLIERS CERTIFIED RJC COP, LBMA or banks	2
NR SUPPLIERS CERTIFIED RJC CoC	2
NR REFINERS	1
NR REFINERS CERTIFIED RJC COP or LBMA	1
NR REFINERS CERTIFIED RJC CoC	1

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

As a company we communicate our expectations regarding human rights and supply chain due diligence by sending to our precious metal materials suppliers via e-mail our *RJC Policy*. The outcome of doing so has been very positive, all our suppliers for precious metals are RJC certified and accepted our policies; the risk of out supply chain is **LOW**.

Our grievance mechanism for internal stakeholders can be accessed via *Reporting Box* that can be found in the company restrooms, or via mail.

**Till today no grievances have been received. The employee responsible for these grievance mechanisms is Azzurra Baldini as Administration Manager.**

## IDENTIFIED & ASSESSED RISKS

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

- *Human Rights evaluation risk*
- *Suppliers evaluation risks*

During the assessment of our own and our supplier's due diligence practices relating to human rights, we identified potential and actual risks within our supply chain.

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

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

18 risks are **LOW** level

Other RJC risks have been analysed:

- Identification and traceability
- Procurement
- Bribery and facilitating payments
- Business partners
- Money laundering and terrorist financing
- Security

34 total risks, 34 risks are **LOW** level

We identified none **HIGH** potential and actual risks within our supply chain.

## DIVERSITY, EQUITY AND INCLUSION (DEI)

I **FONDITORI srl** has updated its RJC Policy by incorporating DEI (Diversity, Equity and Inclusion) principles, formally integrating them into its existing ethical and organizational framework.

I **FONDITORI** has also implemented a specific “*Risk analysis*” related to Diversity, Equity & Inclusion (DEI) within its overall risk assessment process.

The risk assessment identified 6 risks related to Diversity, Equity & Inclusion (DEI), all classified as **low** level.

No DEI-related reports or issues emerged during the reporting period.

## WASTE AND EMISSIONS

I **FONDITORI srl** has integrated a clear environmental commitment into its RJC Policy and conducts structured monitoring of environmental risks, identifying relevant aspects of its operations and defining the measures needed to ensure compliance and minimize impacts.

Atmospheric emissions are managed through authorized emission points under the AUA, with periodic measurements carried out in line with regulatory requirements. Waste generated by operations is properly classified, stored in designated areas, and recorded electronically in the RENTRI system in accordance with applicable legislation. Greenhouse gas emissions are monitored annually following the GHG Protocol; no stationary combustion emissions (Scope 1.1) are present, while direct emissions derive solely from fuel used in company vehicles (Scope 1) and indirect emissions from purchased electricity (Scope 2), which is sourced exclusively from renewable energy.

The following table provides a transparent overview of the calculated emissions for the reporting year.

COD	SOTTOCATEGORIA	CATEGORIA	U.M.	TOTALE ANNO	FATTORE DI EMISSIONE CO <sub>2</sub> e	FATTORE DI EMISSIONE CO <sub>2</sub>	FATTORE DI EMISSIONE CH <sub>4</sub>	FATTORE DI EMISSIONE N <sub>2</sub> O	BIBLIOGRAFIA	KG DI CO <sub>2</sub> e	KG DI CO <sub>2</sub>	KG DI CH <sub>4</sub>	KG DI N <sub>2</sub> O	Ton DI CO <sub>2</sub> e
1.1	Emissione diretta da combustione fissa	Presenza di centrali termiche presso alcune sedi aziendali	SMC	0	2,04	2,034	0,003	0,001	UK Government GHG Conversion Factors for Company Reporting	0,00	0,00	0,000	0,000000	0
1.2	Emissione diretta da combustione mobile	Presente 2 mezzi	Litri	1.320	2,66	2,626	0,0003	0,033	UK Government GHG Conversion Factors for Company Reporting	3.510,37	3.466,320000	0,384384	43,666309	3.510370693
1.3	Emissioni fugitive da rilascio GHG	Presente impianti di condizionamento civile ed industriale - la mappa delle emissioni di gas refrigerante è presente in allegato alla condizione di vendita.	Litri	0,00	3943,00	0,00	0,00	0,00	UK Government GHG Conversion Factors for Company Reporting	0,00	0,00	0,00	0,00	0
2.1 - location based	Emissioni indirette da elettricità importata	L'azienda acquista energia elettrica per le diverse utenze - non presenti altre emissioni indirette da energia importata - approccio location based	k/wh	105.512	0,27878	0,00000	0,00000	0,00000	Fonte dati: GSE (pre-consumativo 2023) del 28/07/2023	29.431,36	0,00	0,00	0,00	29.4315216

## STRATEGY

Our risk assessment findings are received by *Azzurra Baldini* as *Administration Manager*.

To respond to eventual risks identified within our supply chain, we use our file “*ID.RO Risk Assessment*” as described in our *RJC COP Manual*. 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 Risk Management Plan 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.

**I FONDITORI** provided the training regarding human rights to our employees this training included information on:

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

**I FONDITORI** 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.ifonditori.it/> . 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)**

**I FONDITORI** has joined the RJC in August 2022, achieved COP and CoC certification on March 2023.

In support of our continuous improvement journey, our third-party RJC audit against the RJC COP 2024 and CoC 2024 will take place on March 2026.