

## **Policy regarding the due diligence**

### **1. Objective**

Due diligence is above all a daily responsibility, shared by all employees of the company. It is an integral part of its activities. It is based on a constant commitment to act ethically, to remain vigilant throughout the supply chain, and to prevent risks.

In this context, this policy sets out GT Cadrans' commitments to implement responsible due diligence within its gold, diamond, and colored gemstones supply chains. Its objective is to prevent human rights abuses, the financing of conflicts, money laundering, and environmental harm, based on the principles of the RJC Code of Practices and the OECD Due Diligence Guidance.

### **2. Commitments**

GT Cadrans commits to :

- Implement a due diligence management system based on the five steps of the OECD Guidance, including risk identification and assessment, mitigation actions, monitoring, and reporting.
- Reject any source of materials that may contribute to the financing of armed groups or human rights violations.
- Work only with suppliers committed to a responsible and traceable approach to their supply chain.
- Maintain the traceability of materials throughout the logistics chain.
- Raise awareness among relevant employees regarding the requirements of the RJC and due diligence practices.

### **3. Scope of application**

This policy applies to the company itself, as well as to its business partners, suppliers, and subcontractors involved in the supply chain of precious materials

#### 4. Risk identification and assessment

GT Cadrans will regularly assess risks associated with its suppliers and raw materials, considering geographic, social, political, and environmental factors.

#### 5. Mitigation Measures

If high risks are identified, GT Cadrans commits to:

- Work with the relevant supplier to implement a mitigation plan.
- Suspend or terminate business relationships if the risks cannot be adequately addressed.

#### 6. Communication and transparency

GT Cadrans is committed to ensuring clear, regular, and transparent communication regarding the implementation of its due diligence policy. This transparency aims to inform stakeholders about actions, progress, and risks, in a spirit of trust and accountability.

Through this due diligence policy, GT Cadrans reaffirms its commitment to upholding the ethics, excellence, and transparency that form the foundation of its clients' and partners' trust. In a sector where traceability, respect for human rights, and environmental protection are essential, the company ensures compliance with international standards at every stage of its activities, embodying the exemplary practices of high-end watch-making and jewellery in pursuit of responsible and sustainable creation.

Lonay, Switzerland, 20 August 2025

Mad. Nahid MIAN SHAH  
President and Founder



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Due diligence is above all a daily responsibility, shared by all employees of the company. It is an integral part of its activities. It is based on a constant commitment to act ethically, to remain vigilant throughout the supply chain, and to prevent risks.

In this context, this policy sets out GT Applications' commitments to implement responsible due diligence within its gold, diamond, and colored gemstones supply chains. Its objective is to prevent human rights abuses, the financing of conflicts, money laundering, and environmental harm, based on the principles of the RJC Code of Practices and the OECD Due Diligence Guidance.

### 2. Commitments

GT Applications commits to :

- Implement a due diligence management system based on the five steps of the OECD Guidance, including risk identification and assessment, mitigation actions, monitoring, and reporting.
- Reject any source of materials that may contribute to the financing of armed groups or human rights violations.
- Work only with suppliers committed to a responsible and traceable approach to their supply chain.
- Maintain the traceability of materials throughout the logistics chain.
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#### 4. Risk identification and assessment

GT Applications will regularly assess risks associated with its suppliers and raw materials, considering geographic, social, political, and environmental factors.

#### 5. Mitigation Measures

If high risks are identified, GT Applications commits to:

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### 1. Objective

Due diligence is above all a daily responsibility, shared by all employees of the company. It is an integral part of its activities. It is based on a constant commitment to act ethically, to remain vigilant throughout the supply chain, and to prevent risks.

In this context, this policy sets out Gemmes-Tech's commitments to implement responsible due diligence within its gold, diamond, and colored gemstones supply chains. Its objective is to prevent human rights abuses, the financing of conflicts, money laundering, and environmental harm, based on the principles of the RJC Code of Practices and the OECD Due Diligence Guidance.

### 2. Commitments

Gemmes-Tech commits to :

- Implement a due diligence management system based on the five steps of the OECD Guidance, including risk identification and assessment, mitigation actions, monitoring, and reporting.
- Reject any source of materials that may contribute to the financing of armed groups or human rights violations.
- Work only with suppliers committed to a responsible and traceable approach to their supply chain.
- Maintain the traceability of materials throughout the logistics chain.
- Raise awareness among relevant employees regarding the requirements of the RJC and due diligence practices.

### 3. Scope of application

This policy applies to the company itself, as well as to its business partners, suppliers, and subcontractors involved in the supply chain of precious materials

#### 4. Risk identification and assessment

Gemmes-Tech will regularly assess risks associated with its suppliers and raw materials, considering geographic, social, political, and environmental factors.

#### 5. Mitigation Measures

If high risks are identified, Gemmes-Tech commits to:

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- Suspend or terminate business relationships if the risks cannot be adequately addressed.

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