Golden Link
International Industrial Ltd.
金峻國際實業有限公司

Annual Due Diligence Report 2025-2026

1. COMPANY INFORMATION

Golden Link international industrial limited was established 2014, the principal activities of the company are trading of precious metals such as gold, silver, platinum and palladium.

2. RJC RESPONSIBLE SOURCING AUDIT REPORT

Golden Link international industrial limited has undergone a supply chain policy assurance audit. Auditor RJC conducted an audit of our due diligence management system and the minerals sourcing practices for the period 1 June 2025 to 30 August 2026, specifically on **Gold** and **Silver** containing materials.

The audit is carried out against the following criteria:

(1). OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from conflict-Affected and High-Risk Areas, 3rd Edition ("OECD Due Diligence Guidance") + annex II risks module

(2). HERAEUS Supplier Code of Conduct as reference

The assessment summary report is public and available at: www.goldenlinkhk.com

3. Company Supply Chain Policy

To avoid the use of conflict minerals, which directly or indirectly finance or benefit armed groups and/or involve other serious human right abuses in high-risk and conflict-affected regions, the company has developed a supply chain policy. The supply chain policy is fully aligned with the third edition of the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from

Conflict-Affected and High-Risk Areas (OECD Guidance). It covers all the risks identified in Annex II of the OECD Guidance and its geographic scope is global. The company is committed to addressing any Annex II risks if identified.

The policy was reviewed and approved by our director, which committed to support its

implementation. The policy is available on the company website at

www.goldenlinkhk.com

4. Strong Management Systems

The company follows through on its commitments to the supply chain policy and has developed an internal procedure for due diligence with the following aspects:

The company's Director is responsible to oversee the due diligence program and risk management design and implementation.

Employers of GL should follow up on their roles and responsibilities to implement the due diligence program and report any red flags and potential risks identified.

The company conducts due diligence management system training once a year for employers required in due diligence program. This year was trained by RJC auditor in Aug 2026, if there is an update of the program, the company conducts additional training as necessary.

Internal Systems of Control

The company has established/updated its due diligence management system to be aligned with the OECD Guidance The company updated supply chain policy and sourcing requirements In October after the assurance audit by RJC in September 2026

Record Keeping System

The company requires that all records relating to the due diligence program are maintained at least for five years and that they be properly used and safely stored in our online company database.

5. Risk Identification

1. GL established a Risk identification clearly stating our position and committing responsible sourcing from CAHRAs

The company uses the following resources to determine CAHRAs:

a. CAHRA website:

https://www.cahraslist.net/

For Criterion CONFLICT

A. Heidelberg Conflict Barometer

B. Global Peace Index

C. Armed Conflict Location and Event Data (ACLED)

For Criterion GOVERNANCE

a. Worldwide Governance Indicators (WGI)

b. Fragile States Index c. National Resource Governance Institute

For Criterion HUMAN RIGHTS

a. State Department Human Rights Report

b. United Nations Human Rights Council

c. Office of the United Nations High Commissioner for Human Rights

d. United Nations Development Program — International Human Development Indicators — Country

The policy is posted on our website publicly to let our stakeholder and supplier know.

2. The company designed a Know Your Client (KYC) to include information concerning supplier

legal status and identity, supplier mapping and potential risks.

GL enhanced the KYC procedure in November on screening for Anti-Money Laundering & Know Your Customer (KYC) screening and due diligence by acquiring the online database provider

https://www.ingenique.net/

GL acquired an intelligent system Nerosoft for accounting trading, inventory, accounting, and banking workflows which will reduce manual workload, improve accuracy, and enable teams to manage complex day-to-day operations while staying in control as the business scales.

6. Risk assessment

Assess the information collected and learned through mapping the factual circumstances of the company's red flagged supply chain.

GL should consider a RISK any reasonable inconsistency between the information obtained and the following:

i. the standard of the GL supply chain policy

ii. GL Due diligence standards and processes

iii. Hong Kong Law, if applicable, international human rights and humanitarian law and international anti-money laundering recommendation and guidance.

7. **Risk Mitigation**

1. Report finding designated senior management.

Communication of the risk mitigation plan with senior management.

2. Monitoring and reviewing of risk mitigation plan at least every 6 months.

3. Risk mitigation strategies (continuation, suspension, or termination of business relationship).

i. If serious abuse is associated with the extraction, trade and transport of minerals, GL would immediately suspend or disengage from suppliers. Mitigate where possible.

ii. If the supplier provided direct or indirect support to non-state armed groups, GL would immediately suspend or disengage from supplies. Mitigate where possible.

iii. If the supplier direct or indirectly supports public or private security forces who illegally control mine sites, transport routes and upstream actors (including illegal taxation), GL will continue, or temporarily suspend, trade with suppliers, but implement measurable mitigative action. Suspend or disengage if mitigation measurable are ineffective.

iv. if the suppliers get involved in bribery and fraudulent misrepresentation of the origin of the precious metal, GL will continue, or temporarily suspend, trade with suppliers, but implement measurable mitigate action. Suspend or disengage if mitigation measurable are ineffective.

4. Stakeholders' consultation methods.

Consult with suppliers and affected stakeholders and agree on the strategy for measurable risk mitigation in the risk management plan.

ii. Measurable risk mitigation should be adjusted to the company's specific suppliers and the context of their operations, state clear performance objectives within 6 months from the adoption of the risk management plan and include qualitative and/or quantitative indicators to measure improvement.

iii. GL should ensure sufficient time for affected stakeholders to review the risk assessment and management plan and respond to and take due account of questions, concerns, and alternatives.

5. Assignment of manager responsibilities.

Senior management should report to the director for any finding or action against any identified risk.

6. Criteria to establish measurable indicators.

Criteria for measurable indicators should be clearly listed and defined in the risk assessment tool.

8. Established a grievance mechanism.

a. A grievance and complaint channels are publicly posted to stakeholders on our website.

b. Grievances and complaints regarding child labor, forced labor, inhumane treatment and the circumstances of mineral extraction, trade, handling, and export are included as part of the grievance mechanism.

c. Senior management responsible for any grievance or complaint received and take prompt remedial action if the claim is valid and it is in place.

d. Only senior management can read the grievance or complaint email, manage to protect the identity of all affected people or whistle-blowers are in place.

e. Senior management should ensure no reprisal or intimation approach towards whistle-blowers such as allowing them to remain anonymous.

f. Keep an accurate and updated log of all grievances or complaints and follow up action.



YEUNG MAN LAI
DIRECTOR