



L'ATELIER DE BENOIT  
GENÈVE

# ANNUAL REPORT 2026 ON RESPONSIBLE BUSINESS PRACTICES

Geneva, March 30<sup>th</sup> 2026

## COMMITMENT

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L'Atelier de Benoit is a jewellery workshop located in Geneva, Switzerland, manufacturing pieces for brands and jewellers.

We are committed to responsible business practices throughout the value chains to which we contribute.

Every day, we strive to implement and continuously improve our own responsible business management practices.

The priority issues we have identified concern the sourcing of precious materials that may originate from or transit through Conflict-Affected and High-Risk Areas (CAHRAs), human rights within supply chains, the working conditions of our employees, and environmental preservation.

To address these issues, we decided to join the Responsible Jewellery Council in 2021 and to obtain certification against the Code of Practices (CoP) and Chain of Custody (CoC) standards through a successful external audit in 2023, followed by their periodic renewals every three years.

To ensure compliance with the provisions of the CoP and CoC, we have implemented a dedicated management system.

This report provides stakeholders with a summary of the key elements from the past year regarding our responsible business practices and the requirements of the RJC CoP.

If you have any questions regarding these topics or the company's commitment to responsible practices, please contact: [axelle.loichot@latelierdebenoit.com](mailto:axelle.loichot@latelierdebenoit.com).

## RJC COP MANAGEMENT SYSTEM

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Regarding the management of the CoP requirements, the management system implemented for the certification audit remained unchanged during the year, and we did not experience any significant changes in scope or activities.

The minor non-conformities identified during the audit were resolved in accordance with the action plan and timeline established.

We also reviewed the improvement suggestions from the last audit and implemented part of them.

## BUSINESS PARTNERS

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We promote responsible business practices among our direct business partners, suppliers, subcontractors, and clients through various forms of communication. We provide them with our Supply Chain Policy, Human Rights Policy, and Grievance mechanism.



We ask them to adhere to our Code of Conduct as a sign of their commitment to respecting shared values regarding management practices.

We integrate our new partners into the RJC management system.

We collect, maintain up-to-date, and analyze various types of information about our partners in order to identify and respond to potential risks related to human rights, due diligence, money laundering, and terrorist financing.

## HUMANS RIGHTS

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Due to our commitments, we pay particular attention to respect for human rights within our activities and among our direct business partners.

We have carried out our due diligence regarding human rights compliance. During the year under review, we identified no negative impacts on human rights concerning either our employees or our direct suppliers.

We remain attentive to this issue in order to maintain healthy working conditions for our employees and to further develop our knowledge of our direct suppliers.

## DUE DILIGENCE

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We have implemented a five-step due diligence management system in line with the OECD Guidance for our sourcing of precious materials that may originate from Conflict-Affected and High-Risk Areas (CAHRAs).

This system is composed of several complementary elements enabling risk assessment and management, based on a KYC (Know Your Customer) process and publicly available information. This approach is audited as part of the Responsible Jewellery Council CoP audits.

For our precious metals sourcing, we work with a small number of precious metal suppliers certified under RJC CoP / CoC and London Bullion Market Association standards, with whom we maintain long-term business relationships.

Regarding gemstones, we also source from long-standing partners, preferably certified under RJC CoP.

We maintain an up-to-date mapping of precious materials in order to identify their origin as early as possible in the supply chain and to increase transparency.

Within our due diligence on precious material supply chains during the year under review, we did not identify any risk related to the sourcing of metals or gemstones originating from conflict-affected or high-risk areas.

The main challenge for a company of our size is obtaining information on the due diligence processes of direct suppliers and on their upstream supply chains.

For this reason, we continue to expand our knowledge of precious materials supply chains and of our suppliers.

## RJC COC MANAGEMENT SYSTEM

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Regarding the management of the CoC requirements, the management system implemented for the certification audit remained unchanged during the year, and we did not experience any significant changes in scope or activities.

We identify all subcontractors entrusted with CoC material and assess their ability to comply with our segregation and traceability requirements, notably through on-site visits. We also require them to update their KYC information on an annual basis.

We manufacture CoC precious metal products and issue the corresponding transfer documents to clients upon request.

The few minor non-conformities identified during the audit were resolved in accordance with the planned corrective actions and timeline.

We also reviewed the improvement suggestions and implemented those considered relevant.

No operational errors in our CoC management were identified during the year.



## EMPLOYEES

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We pay particular attention to our employees, especially regarding working conditions in terms of health and safety, the absence of discrimination, violence and harassment, respect for diversity, equality and inclusion, exposure to hazardous chemicals, and overall workplace well-being.

We continue the initiatives already in place and encourage our employees to share any suggestions that could help reduce potential risks and improve working conditions and overall well-being.

## CIVIL SOCIETY

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Aware of our responsibility as an economic actor in the region, we are committed to contributing to the local community.

This is reflected, for example, in our recruitment of employees from the region, our use of local business partners, and our financial support for cultural, social, and sports organizations in the area.

Depending on opportunities, we train employees in our métiers through apprenticeships and offer internships and training placements to students and school pupils to raise awareness and develop skills.

## ENVIRONMENT

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We continue the initiatives already implemented, particularly regarding the responsible use of natural resources and energy, waste sorting and recycling, and employee mobility.

We measure our Scope 1 and Scope 2 greenhouse gas emissions, analyze their evolution, and implement opportunistic reduction initiatives.

We took advantage of the renewal of certain production machines to integrate energy and water efficiency considerations into their purchasing specifications.

## COMPLAINTS

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We have established a grievance mechanism for both internal and external stakeholders.

We have not received any complaints during the year under review.

## PERSPECTIVES FOR THE COMING YEAR

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Next year, we will keep our RJC CoP and CoC management systems up to date.

In particular, we will integrate any new business partners, request and update their information, and carry out the corresponding risk assessments.

We will renew our CoP and CoC certification in June 2026.

We continue to seek to deepen our understanding of our partners, the upstream supply chains of precious materials, and the due diligence processes of our suppliers.

Given our situation, we expect a stable reporting period with few changes in the coming years.