

NEVIL GEMS CO.,LTD.

The Responsible Jewellery Council (RJC) Policy

Nevil Gems Co., Ltd. is registered as Company limited in Thailand since November 2013. Mr. NIRAVKUMAR VAGHANI is the Managing Director who has been in the Diamonds business for many years. Our company located in the heart of Bangkok, Thailand.

Company has ready access to its suppliers. We are Wholesaler, Importer & Exporter of Natural Polished Diamond. We sourced from the cutting and polishing diamond factory in Surat, India. We are specialized in polished brilliant cut diamond. Also, we have a large inventory of certified diamonds, white, off white with fine quality ranges. All our diamonds are complied with Kimberley process certification scheme.

Company utilizes high quality resources at reasonable prices to produce fine Natural Polished Diamonds product for oversea customers.

In accordance with the Responsible Jewellery Council (RJC) Code of Practices (COP), and as a certified RJC member, the Company has established a comprehensive set of policies to ensure full compliance with all applicable COP requirements. These policies reflect our commitment to responsible business practices, including respect for human rights, ethical supply chain management, fair treatment of employees, and the prevention of bribery and corruption. The Company's approach is guided by the UN Guiding Principles on Business and Human Rights (UNGPs), and includes a grievance mechanism accessible to both internal and external stakeholders.

1. Responsible Sourcing of Minerals

The Company is committed to sourcing polished diamonds and other minerals from responsible, conflict-free, and ethical sources. We conduct due diligence on our supply chain in line with international standards to ensure that the materials we source are not associated with human rights abuses, armed conflict, or significant environmental harm.

To fulfill this commitment, the Company:

- Adopts and complies with the Kimberley Process Certification Scheme (KPCS) and the World Diamond Council (WDC) System of Warranties (SoW) — including the updated 2021 SoW Guidelines — as the minimum standard for diamond trading.
- Implements the OECD Due Diligence Guidance 5-Step Framework for responsible supply chains of minerals from conflict-affected and high-risk areas (CAHRAs), including:
 1. Establishing strong company management systems.
 2. Identifying and assessing risks in the supply chain.
 3. Designing and implementing a strategy to respond to identified risks.
 4. Conducting third-party audits of supply chain due diligence.
 5. Publicly reporting on due diligence policies and practices.
- Aligns its sourcing practices with the UN Guiding Principles on Business and Human Rights (UNGPs), ensuring that risks related to human rights violations, child labour, forced labour, and exploitation are systematically identified and addressed.
- Maintains a grievance mechanism that is accessible to both internal and external stakeholders to raise concerns related to our sourcing practices.

2. Human Rights and Labour Practices

The Company is committed to the respect, protection, and promotion of internationally recognized human rights throughout the jewellery and diamond supply chain. This commitment applies to all workers, stakeholders, and affected communities connected to our operations and business relationships.

The Company:

- Aligns its practices with the UN Guiding Principles on Business and Human Rights (UNGPs) and conducts regular human rights due diligence to identify, prevent, mitigate, and account for potential impacts;
- Ensures fair and dignified treatment of all workers, including compliance with national and international labour laws and the International Labour Organization (ILO) Conventions;
- Strictly prohibits all forms of child labour, forced or bonded labour, harassment, abuse, and discrimination in the workplace;

- Promotes equal opportunity and non-discriminatory practices in recruitment, remuneration, access to training, promotion, and termination;
- Maintains a grievance mechanism that is accessible, confidential, and free from retaliation, allowing both internal and external stakeholders to raise concerns related to human rights or labour violations;
- Provides regular training to employees and relevant stakeholders to ensure awareness and compliance with human rights and labour standards.

3. Environmental Policy

The Company is committed to minimizing the environmental impact of its operations and promoting sustainable practices across the jewellery and diamond supply chain. We recognize our responsibility to protect the environment and contribute to global efforts in addressing climate change and resource conservation.

To achieve this, the Company:

- Implements an Environmental Management System (EMS) appropriate to the scale and nature of its operations, and in accordance with applicable environmental laws and regulations;
- Promotes the adoption of sustainable practices, including efficient use of natural resources, responsible waste management, and prevention of pollution;
- Commits to reducing greenhouse gas (GHG) emissions and energy consumption throughout its operations. Emissions exceeding 1,000 tonnes CO₂eq per year will be classified as significant, and appropriate reduction plans will be implemented;
- Encourages the use of renewable energy and environmentally responsible materials wherever feasible;
- Monitors and reduces environmental impacts related to air pollution, waste, and water use, through measurable objectives and continual improvement;
- Conducts regular environmental risk assessments to identify potential adverse impacts and implement mitigation measures;
- Provides training and awareness programs to employees and contractors to support the effective implementation of environmental controls.

4. Transparency and Traceability: "Nevil Gems Co., Ltd." emphasizes the importance of transparency and traceability in the jewellery supply chain. Members are encouraged to provide accurate and

reliable information about the origin and journey of their products, enabling customers to make informed choices.

5. Business Ethics and Integrity: "Nevil Gems Co., Ltd." promotes our ethical business practices, including fair competition, anti-corruption measures, and responsible marketing and advertising.

6. Continuous Improvement: "Nevil Gems Co., Ltd." is committed to continually improve our responsible practices by setting goals, monitoring performance, and engaging in regular assessments and audits. We also encourage stakeholders for the continual improve their practices.

This policy is issued and announced on 1 July 2023.

Signed

Mr. XXXXX XXXXX

Managing Director of Company

Human Rights Policy

The Company is committed to conducting its business with integrity, transparency, and accountability, guided by the principles of Good Corporate Governance and the Responsible Jewellery Council Code of Practices (RJC COPs). This commitment extends to upholding the rights and well-being of all stakeholders, including employees, suppliers, communities, and business partners.

To ensure the protection and promotion of human rights, the Company fully complies with applicable national laws and aligns with internationally recognized standards, including:

- The Universal Declaration of Human Rights (UDHR);
- The United Nations Global Compact (UNGC);
- The United Nations Guiding Principles on Business and Human Rights (UNGPs);
- The International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work.

In line with the United Nations Guiding Principles on Business and Human Rights (UNGPs), the Company has established and implements a structured human rights due diligence process to identify, assess, prevent, mitigate, and account for any actual or potential adverse impacts on human rights throughout its operations and supply chain. This process applies not only to the Company's direct activities but also to its business relationships, including suppliers, contractors, and other entities within the business value chain.

To support this commitment, the Company maintains a grievance mechanism that is accessible, transparent, and secure for all stakeholders—internal and external—to confidentially raise concerns or report suspected violations. The grievance mechanism ensures a fair, timely, and impartial resolution process, and includes a non-retaliation guarantee to protect all complainants.

To ensure that the Company operates free from human rights violations, the Management has established this Human Rights Policy and its accompanying guidelines to prevent, address, and remediate any form of human rights abuse. This policy is applicable across all areas of the Company's business activities, as well as throughout its value chain, including its suppliers, subcontractors, and other business partners.

This policy reflects the Company's alignment with the Universal Declaration of Human Rights (UDHR), the ILO Declaration on Fundamental Principles and Rights at Work, the UNGC, and the UNGPs, and affirms its dedication to ethical, responsible, and sustainable business practices.

Scope of Application

This Human Rights Policy applies to all activities undertaken by the company, including those involving employees, direct business operations, products, and services where the company has management control over its operations. The Company integrates human rights considerations into its day-to-day decisions and is committed to respecting and promoting human rights in accordance with the United Nations Guiding Principles on Business and Human Rights (UNGPs).

Furthermore, the Company expects its business partners—including but not limited to suppliers, customers, contractors, and other entities with which the Company does not have direct or overall

control—to respect and uphold the principles outlined in this Policy. These expectations are communicated through contractual agreements, codes of conduct, and regular engagement processes.

The Company maintains an accessible and transparent grievance mechanism that enables both internal and external stakeholders to report human rights concerns without fear of retaliation. This mechanism supports the identification and remediation of any adverse human rights impacts across both the Company's operations and its broader supply chain.

Definition of Terms – Human Rights

Human Rights are the fundamental rights and freedoms inherent to all individuals, regardless of physical or mental ability, race, nationality, country of origin, ethnicity, religion, gender, language, age, skin color, education level, social status, cultural background, traditions, or any other characteristic or status protected by applicable laws or international treaties to which a country is a party.

Human rights encompass—but are not limited to—the right to life and liberty, freedom from slavery and torture, freedom of thought, expression and association, the right to work, the right to education, and the right to live free from discrimination and exploitation.

This definition is guided by international human rights instruments such as the:

- **Universal Declaration of Human Rights (UDHR);**
- **International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work;**
- **United Nations Global Compact (UNGC); and**
- **United Nations Guiding Principles on Business and Human Rights (UNGPs).**

In line with the **UNGPs**, the Company recognizes its responsibility to **respect, protect, and remedy** any actual or potential human rights violations. To support this, the Company maintains a **grievance mechanism** that is accessible to all stakeholders—including employees, suppliers, and external parties—to raise concerns or report suspected human rights infringements. The mechanism ensures confidentiality, protection against retaliation, and a timely resolution process.

Human Rights Policy

The Company is committed to respecting, promoting, and upholding the human rights of all individuals affected by its operations, supply chain, and business relationships. This commitment is rooted in the **United Nations Guiding Principles on Business and Human Rights (UNGPs)** and is aligned with the **Responsible Jewellery Council (RJC) Code of Practices 2024**.

The Company recognizes that all individuals are entitled to fundamental rights and freedoms, as defined by international instruments such as the **Universal Declaration of Human Rights (UDHR)**, the **International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work**, and applicable national laws and treaties.

Accordingly, the Company requires that all **management and employees at every level** understand the importance of and actively respect human rights in all business activities. This includes:

- Ensuring **equal and fair treatment** for all persons, without discrimination based on race, gender, ethnicity, religion, nationality, disability, sexual orientation, age, or any other protected characteristic;
- **Avoiding any actions or omissions** that may constitute, contribute to, or tolerate human rights violations;
- **Supporting and promoting human rights protections** across all business operations and in our sphere of influence;
- **Strictly prohibiting child labour, forced or bonded labour**, and all forms of **harassment, abuse, or discrimination** in the workplace;
- Supporting the **education, communication, and awareness-building** on human rights principles among all employees, stakeholders, and business partners;
- **Providing guidance and encouragement** to suppliers, customers, contractors, and others in the business value chain to adopt ethical practices that uphold and respect human rights, in line with this Policy;
- Ensuring that any concerns related to human rights are **identified, assessed, and addressed** through appropriate due diligence processes.

The Company maintains a grievance mechanism that is accessible to all stakeholders—including employees, suppliers, contractors, customers, and community members—to raise concerns or report actual or suspected human rights violations in a safe, confidential, and non-retaliatory environment.

All grievances will be handled promptly, fairly, and transparently. The Company will acknowledge receipt of the grievance within 7 working days, and an initial assessment or investigation will be conducted and concluded within 30 days. If additional time is required due to complexity, the Company will inform the complainant of the extended timeline and provide regular updates on progress.

If a complainant is not satisfied with the outcome, the grievance may be escalated to senior management or an independent reviewer for further consideration. Outcomes and key statistics of grievances (while preserving confidentiality) will be included in the Company's annual report.

This Human Rights Policy and its associated grievance process are communicated to all employees and external stakeholders and are reviewed annually to ensure ongoing relevance and alignment with international standards, including the UN Guiding Principles on Business and Human Rights (UNGPs).

Human Rights Policy Guidelines

To uphold the principles defined in the Human Rights Policy and ensure effective implementation across the organization and its value chain, the following guidelines shall apply to all employees, management, and relevant stakeholders:

1. Respect for Equality and Non-Discrimination

All individuals must respect human dignity and treat one another with fairness and equality, without discrimination based on physical or mental condition, race, nationality, ethnic origin, religion, gender, language, age, skin color, education, social status, culture, tradition, or any other protected characteristic.

(Aligned with the UDHR and UNGPs)

1. Prevention of Human Rights Violations

In the execution of their duties, all employees must act with care to prevent the risk of human rights violations. This includes proactively identifying and addressing any potential human rights concerns in the business context and supporting actions to uphold and safeguard those rights.

(In accordance with the UNGPs due diligence process)

1. Support for Human Rights Protection

Everyone has a duty to support and promote human rights through ethical conduct, daily decision-making, and responsible engagement in business activities.

(Aligned with RJC COP 6 and 13–19)

1. Stakeholder Engagement and Education

Employees shall contribute to awareness-raising, communication, and training efforts that promote understanding of human rights. The Company encourages all business partners—including suppliers, customers, and contractors—to align their practices with this Policy and uphold human rights throughout the value chain.

(In line with RJC COP 24 and UNGPs Pillar II)

1. Reporting and Escalation of Human Rights Concerns

All personnel have a responsibility to report any suspected or observed human rights violations related to the Company. Such concerns must be reported to management or the designated responsible person. Cooperation is expected during any resulting investigations. In case of doubt, employees may consult through the appropriate internal grievance channels.

(Grievance mechanism aligned with UNGPs Pillar III)

1. Whistleblower Protection

The Company shall ensure fair treatment and protection of any individual who raises a concern or whistleblows regarding human rights violations. Protective measures are defined in the Company's **Whistleblower Protection Policy**, and retaliation is strictly prohibited.

(Supports UNGPs and RJC COP 6.3, 13.3, and 21)

1. Human Rights Due Diligence

The Company shall maintain an ongoing human rights due diligence process to identify, assess, and prioritize risks and potential impacts. This includes planning corrective and preventive measures, monitoring changes, and mitigating harm where violations are identified.

(In full alignment with UNGPs and OECD 5-Step Framework as per COP 6 and 28)

1. Monitoring and Remediation

The Company shall track the effectiveness of its human rights management through monitoring systems and KPIs. Where negative human rights impacts are identified—whether caused or contributed to—the Company shall cooperate in providing or supporting remediation.

(Aligned with UNGPs and RJC COP 6.2 and 6.3)

1. Promotion of a Human Rights Culture

The Company is committed to cultivating and maintaining a corporate culture that respects and promotes human rights in all aspects of its operations and partnerships.

(UNGP Pillar II and COP 24)

1. Accountability and Disciplinary Measures

Any person found to have violated human rights in connection with the Company's operations will be subject to disciplinary action in accordance with internal policies. If the violation constitutes a breach of law, legal consequences may apply.

(Aligned with RJC COP 6 and 21, and UNGPs Pillar III)

This policy is issued and announced on 1 July 2023.

Signed

Supply Chain Policy

1. Company Commitment to Ethical Diamond Trading and Human Rights

The company, as an active participant in the global polished diamond trade, is committed to creating long-term value and success with its customers through responsible and ethical sourcing practices. This policy affirms the company's commitment to:

- **Respect internationally recognized human rights** in accordance with the **United Nations Guiding Principles on Business and Human Rights (UNGPs)**;
- **Avoid contributing to the financing of conflict**, including by ensuring that all traded diamonds are sourced from responsible, conflict-free origins;
- **Comply with all applicable United Nations sanctions and resolutions**, as well as relevant national and international laws and regulations governing the diamond trade.

To support this commitment, the Company implements a due diligence process and maintains a **grievance mechanism** that is accessible to internal and external stakeholders. This allows any concerns regarding human rights, ethical sourcing, or non-compliance to be reported confidentially and without fear of retaliation.

1. Company is a member of the Responsible Jewellery Council (RJC). As such, we commit to proving, through independent third-party verification, that we:
 - a. respect human rights in accordance with the Universal Declaration of Human Rights (UDHR) and the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work. The Company also aligns its human rights practices with the United Nations Guiding Principles on Business and Human Rights (UNGPs), ensuring that human rights are respected throughout its operations and supply chain.
 - b. to support this commitment, the Company has established a grievance mechanism that is accessible to both internal and external stakeholders, allowing individuals to raise concerns or report potential human rights violations in a safe, confidential, and non-retaliatory manner.
 - c. do not engage in or tolerate bribery, corruption, money laundering or finance of terrorism;
 - d. support transparency of government payments and rights-compatible security forces in the extractives industry;
 - e. do not provide direct or indirect support to illegal armed groups; and
 - f. enable stakeholders to voice concerns about the jewellery supply chain.
 - g. are implementing the OECD 5-Step framework as a management process for risk based due diligence for responsible supply chains of minerals from conflict-affected and high-risk areas.

1. We also commit to using our influence to prevent abuses by others. We address any risks in our supply chain compost of bribery, human rights, anti-corruption, fraud, money laundering, health & safety, environmental to our supplier and customer due diligence. The due diligence and risk assessment of supplier and customer is conducted annual basis, or any circumstantial risks which changed during the year. We will send out our Know-Your-Counterparty questionnaire to obtain information with related document for assessing any risks and include during our business transactions.

We also set out the due diligence criteria to avoid our diamonds are sourced from conflict free and aligned with Kimberley Process Certification Scheme.

As we established the grievance policy to hear any concerns from any stakeholders and interested parties. If you have any concerns to our supply chain or our suppliers sourced from Conflict-Affected and High-Risk Areas (CAHRAs).

1. Regarding serious abuses associated with the extraction, transport or trade of Precious Metals/diamonds/coloured gemstones

We will neither tolerate nor profit from, contribute to, assist or facilitate the commission of:

- a. torture, cruel, inhuman and degrading treatment;
- b. forced or compulsory labour;
- c. the worst forms of child labour;
- d. human rights violations and abuses, whether through direct activities or business relationships. In alignment with the United Nations Guiding Principles on Business and Human Rights (UNGPs), the Company is committed to identifying, preventing, and mitigating such risks. A formal grievance mechanism is in place and accessible to all stakeholders—including external parties—to raise concerns or report actual or suspected human rights violations confidentially and without fear of retaliation.
- e. war crimes, violations of international humanitarian law, crimes against humanity or genocide.

1. We will immediately stop engaging with upstream suppliers if we find a reasonable risk that they are committing abuses described in 4 or are sourcing from, or linked to, any party committing these abuses.

1. Regarding direct or indirect support to non-state armed groups

We only sell or purchase diamonds that are fully compliant with the Kimberley Process Certification Scheme, World Diamond Council Statement of Warranty (WDC SoW) and, as such, will not tolerate direct or indirect support to non-state armed groups, including, but not limited to, procuring diamonds from, making payments to, or otherwise helping or equipping non-state armed groups or their affiliates who illegally:

- a. control mine sites, transportation routes, points where diamonds/coloured gemstones are traded and upstream actors in the supply chain; or
- b. tax or extort money or diamonds at mine sites, along transportation routes or at points where diamonds are traded, or from intermediaries, export companies or international traders.

1. We will immediately stop engaging with upstream suppliers if we find a reasonable risk that they are sourcing from, or are linked to, any party providing direct or indirect support to non-state armed groups as described in paragraph 6.

1. Regarding public or private security forces

We affirm that the role of public or private security forces is to provide security to workers, facilities, equipment and property in accordance with the rule of law, including law that guarantees human rights. We will not provide direct or indirect support to public or private security forces that commit abuses described in paragraph 4 or that act illegally as described in paragraph 6.

1. Regarding bribery and fraudulent misrepresentation of the origin of Precious Metals/Diamonds/Coloured gemstones

We will not offer, promise, give or demand bribes, and will resist the solicitation of bribes, to conceal or disguise the origin of diamonds, or to misrepresent taxes, fees and royalties paid to governments for the purposes of extraction, trade, handling, transport and export of diamonds.

1. Regarding money laundering

We will support and contribute to efforts to eliminate money laundering where we identify a reasonable risk resulting from, or connected to, the extraction, trade, handling, transport or export of diamonds.

This policy is issued and announced on 1 July 2023.

Signed

Mr. XXXXX XXXXX

Managing Director of Company

Anti-Bribery and Anti-corruption Policy

“Nevil Gems Co., Ltd.” place great importance on anti-corruption guidance and strive to comply with anti-fraud, anti-corruption, and anti-bribery laws involving officials in the governments and employees of the private sectors either within or outside the country. “Company” also promotes anti-corruption awareness of all forms of corruption among all levels of personnel.

The Managing Director has arranged this policy as a part of the Responsible Jewellery Council and Corporate Governance Policy to ensure that “Company” will comply with all prescribed policies. Also, this policy is the standard practice for Management and Employees at all levels, and any person with activities beneficial to “Company”. Any violation considered inappropriate and against “Company”’s policies will be subject to disciplinary and legal punishments.

Definition

Fraud refers to any activities seeking unlawful benefits for oneself or others, including embezzlement, financial statement manipulation, and corruption.

Corruption refers to any activities, whether offering, promising, demanding, or asking for assets or other benefits with government officials or any personnel that poses business activities with the Company, either directly or indirectly. The activities influence persons to conduct, or abstain from conducting their duties, or to acquire or retain impropriated business benefits, except for receiving consent from laws, rules, regulations, local traditions, or trade customs.

Giving or Receiving of Gifts refers to giving or receiving money, assets, payments, or other benefits.

Entertainment and Hospitality refers to expenditure for business hospitality such as hosting of meals or parties, sport entertainment, and other expenditures directly related to business operations, or trade customs, as well as business training.

Donation and Sponsorship refers to offering financial support, products, or services to requesters. The objectives are for society’s public interest, or promotion of business and the good image of “Company”.

Political Aid refers to offering assets, money, gifts, rights, or other benefits to help, support, or benefit a political entity. The political entities included political parties, politicians, or any persons whose duties involved politics or political activities, either directly or indirectly.

Conflict of Interests refers to any activities or circumstances in which a person has a private or personal interest in conflict with the utmost benefits of “Company”. Whether it is from contacting individuals involved in the businesses of “Company”, or from abusing an opportunity or information from being employees to seek personal benefits, and engaging in the same business as “Company”,

or from working for other areas beyond “Company”, which may affect performance under the responsibility.

Facilitation Payment refers to an unofficial payment made in return for services which the payer is legally entitled to receive without making such payment. Normally, it is a relatively minor payment made to a government official to assure or expedite the performance of a routine or necessary action, such as the issue of a permit or certificate, and the providing of public service.

Government Officials refer to politicians, government officials, or local government officials with positions or fixed salary, personnel or individuals working in state enterprise or government agencies, local council executives and members without political positions, officers under Local Administration laws, including committee, subcommittee, workers of government, state enterprise, or government agencies, and person or group of persons who exercise authority or assign to exercise government's administrative authority to take a legal action, regardless they're established under government, state enterprise or other government entities.

Involving Persons refer to spouses, children, parents, siblings, or close relatives of Management and Employees at all levels of “Company”.

RJC refers to Responsible Jewellery Council

RJC COPs refers to Responsible Jewellery Council Code of Practices

RJC LGMS refers to Responsible Jewellery Council Laboratory Grown Materials Standard

Principal

“Company”’s Management, Employees, and any person with activities beneficial to “Company” must perform their duties in accordance with laws and regulation of anti-fraud and anti- corruption as well as the Company’s Corporate Governance and policy, article of association, practice and guideline. They must perform duties transparently and must not act in any way that indicates an intent of fraud and corruption, including asking for, operating, or accepting any forms of corruption for benefits of themselves, involving persons, friends, and acquaintances. They must always prepare to be reviewed or investigated their work and business operation by authorized staff from involving agencies. Nevertheless, “Company”’s suppliers, subcontractor, customers and other business partners may consider bringing the Company’s policies and RJC COPs to apply where they find appropriate operations.

Measures and Operational Guidelines for the Company

1. “Company” has delegated an Anti-Corruption Working Group to effectively execute the Company’s Anti-Corruption measure according to the declared intent to join the RJC member.
2. “Company” will constantly review and amend this Anti-Corruption Measure, and report to the Corporate Governance Committee annually to evaluate, amend, and develop measures to ensure compliance with changing corruption risks.

3. "Company" has issued corruption risk assessment, and risk protection measures covering operational control, environment control, financial control, and document storage.
4. "Company" has received the external audit as the control systems over the financial report recorded process, accounting process, and data storage.
5. "Company" maintains political neutrality. Also, the Company has no policy to provide financial support, resources, or any assets to politicians, political parties, or any political groups for the benefits of the above politicians, political parties, or any political groups, either directly or indirectly.
6. "Company" has no policy to provide facilitation payment, either directly or indirectly. The Company will not execute or accept any action to exchange with facilitation of business operation.
7. "Company" has prescribed appropriate, comprehensive criteria of recruiting government officials to prevent the process from receiving any benefits. For transparency purposes, the Company also issued measures to reveal information involving hiring government officials to the public.
8. "Company" has Human Resource policy and procedures on the recruitment and selection process, promotion, performance appraisal, and compensation offered to employees in order to demonstrate anti-corruption intention.
9. "Company" will not demote, punish, or provide any negative impacts to personnel who deny fraud and corruption activities, despite the activities may cause "Company" to lose a business opportunity. The Company will clearly communicate this to its employees.
10. "Company" will constantly train and educate the Anti-Corruption Measure and knowledge to "Company" employees.
11. "Company" communicates the Anti-Corruption Policy and Guidance to its customers, suppliers, business partners, stakeholders, and the public, via diverse channels in order to acknowledge and execute.
12. "Company" has established the Announcement of "Company" On Guidelines for Accepting and Offering of Gifts, Hospitality, or Other Similar Forms of Reward to apply as guidance for "Company" employees to conduct themselves properly.
13. The operation under this policy complies with the Company's Corporate Governance and RJC COPs and relevant policies, rules, regulations, and guidance.
14. "Company" constantly reviews this policy every year as one of our tasks in annual management review which is in accordance with the Responsible Jewellery Council Code of Practices as membership of Responsible Jewellery Council, or by an appropriate period following the changing of involving laws, rules, and regulations. The review process will be proposed for approval from the Managing Director.

Punishment

1. "Company" has established penalties for Management and Employees who fail to comply with the Anti-Corruption and anti-Bribery Measures. In the case of Directors, the punishment is to discharge. For Executives and Employees, the punishment is imposed based on disciplinary penalties provisions, as well as relevant clauses of laws, regulations, and the Company's Corporate Governance and RJC COPs.
2. In the case that involving persons, or customers, suppliers, business partners fail to comply with the Anti-Corruption and Anti-Bribery Measure. "Company" may consider terminating any business

activities with that involving persons, customers, suppliers, or business partners.

Reporting and Whistleblower Protection

The Company encourages all employees and stakeholders to report any suspected incidents of bribery, corruption, or unethical conduct through its established confidential and protected reporting channels. Reports can be submitted anonymously via a dedicated whistleblower email or hotline managed independently by the Compliance Officer. The Company strictly enforces a non-retaliation policy, ensuring that any individual who makes a report in good faith will be protected from disciplinary actions, demotion, dismissal, harassment, or any form of retaliation. All reports are handled promptly, fairly, and in accordance with the Company's grievance investigation procedures. Records of reports and resolutions will be securely maintained to ensure transparency and continuous improvement.

Announced and approved on 1 July 2023.

(Mr. XXXXX XXXXX)

Managing Director

Complain and Whistle blowing Policy

"Company" has a policy and strives to listening to complaints from all stakeholders either within or outside the organization in relation to good corporate governance and business code of conduct, Responsible Jewellery Council: Code of Practices, corporate compliance or fraud reporting.

The Company commits to processing complaints with transparency, honesty and fairness equally including keep personal information confidential and provides measures to protect the sincere complainants and relevant witnesses. This is to ensure that the Company's operations be efficient and conform with the principles of good corporate governance and compliance policy, also to prevent risks and increase the effectiveness of the early warning mechanism for safeguarding against damage that may occur to the Company and stakeholders.

The Company has established the whistleblowing framework as follows;

1. Scope of complaints which can be submitted via Whistleblower channel covers
 1. Any fraud

2. Money laundering in any cases
3. Any bribes made with any stakeholder
4. Misconduct or legal breach as well as other matters relating to business ethics.
5. Human Rights and Labour Rights

The Company is committed to upholding and promoting human rights and labour rights in accordance with the UN Guiding Principles on Business and Human Rights (UNGPs), the ILO Declaration on Fundamental Principles and Rights at Work, and applicable national laws. These principles apply to the Company's operations, suppliers, and subcontractors throughout the value chain.

To support this commitment, the Company provides a grievance mechanism accessible to all stakeholders—including employees, suppliers, and external parties—to raise concerns or report violations in a safe, confidential, and non-retaliatory manner.

The following practices are strictly prohibited and subject to immediate corrective action:

1. Discrimination: Any form of discrimination based on race, gender, age, nationality, religion, disability, sexual orientation, or any other status protected by law is not tolerated in recruitment, employment, compensation, or promotion.
2. Harassment (Sexual or Non-Sexual): The Company prohibits all forms of harassment, whether verbal, physical, visual, or psychological, including sexual harassment and bullying in the workplace.
3. Child Labour: The Company strictly prohibits the use of child labour, both within its operations and in its supply chain. All suppliers and subcontractors must comply with the minimum age requirements as defined by the ILO Convention No. 138 and relevant national laws.
4. Forced and Compulsory Labour: All forms of forced, bonded, or indentured labour—including human trafficking—are strictly forbidden. Employment must be freely chosen, and workers must not be required to surrender personal documents or deposits as a condition of employment.
5. Freedom of Association and Collective Bargaining: The Company respects the right of employees to form or join trade unions and to engage in collective bargaining, consistent with ILO Conventions No. 87 and 98 and national legislation.

1. Health and safety related issues to employees and other related persons.
2. Significant impacts to environment
3. Un-disclosed product information included synthetic diamond.
4. Kimberley Process Certification Scheme (KPCS), World Diamond Council (WDC) System of Warrantee (SoW)

that may affect all stakeholder, including vulnerable groups, i.e., children, person with disabilities, woman, minorities, migrant people, third-party contracted labor, indigenous people, local communities, LGBTQI+, older persons and pregnant women.

The scope does not include the cases that the management have given resolutions or final decisions nor matter that is being filed in the court or has reached the final judgment of the court.

2. Complaints can be submitted via the following channels:

- (1) Whistleblower channel in the Company website: www.nevilgems.com
- (2) Whistleblower channel in open door policy or directly to Management
- (3) E-Mail: nevilgems@hotmail.com
- (4) Mail to the management

To Mr. NIRAVKUMAR VAGHANI

Addresss: 1249/103-B,10th Floor, Gems Tower, Charoen Krung Road, Bangrak Bangkok 10500, Thailand.

- (5) Direct phone call: +66 22664306 / +66 914915492
- (6) Other channels which the Company has made available (if any)

3. Complaints shall be comprised of

- (1) Name and surname, address, phone or mobile phone number, e-mail address of complainant in order to reporting results, however, the complainant may choose to remain anonymous.
- (2) Name, surname and address of the person who is accused in the complaint (if available).
- (3) The date that the complaint is filed.
- (4) The date that the complained action took place.
- (5) Factual information and description of complained actions which are within the scope mentioned above.
- (6) Documentary evidence relating to the complaints (if any)

The management shall be acting as a case coordinator to register a complaint, giving a general examination as to adequacy of complaint information prior to transfer the case to a relevant party for fact finding. In case of uncertainty of the complaint, the Company may consider taking any appropriate action regarding related Laws, Rules and Regulations. Such actions will be under the principle of privacy and protection measurement for the complainants and witnesses in accordance with this policy.

4. The Company will protect the identities and personal information of the complainant or relevant witnesses at a Strictly Confidential level, in accordance with the onfidentiality and security of

document rules of the Company.

In principle, when a complainant fully completes the complaint process, he/she will receive a registration number and code number to identify him/herself when contacting the Company. This Registration number and code number will replace the complainant's real name or personal information and identity during the investigation process. This is to protect and secure the identity and personal details or complainants or witnesses. Privacy and identity protection measures, however, can be modified or altered if the Company deems appropriate or necessary.

The Company will correspond to the complainant in the following ways:

- To confirm receipt of complaints or registration for complaint filing.
- To request for additional details and information
- To inform and update the progress or inform the result of the complaint consideration.
- Other correspondences deemed appropriate.

5. Consideration or investigation processes and determination of penalties will be in accordance with the rules, regulations or guidelines issued by the Company, or any relevant rules and laws.

6. The complainant shall be aware and understand that all complaints made to the Company must be in good faith and honest, and only truthful information be given. In the event that the complainant intends to give false information or to defame the organization or person(s) in the Company, the Company maintains the rights to enforce any action with the complainant according to the Company's procedures or relevant rules and regulations and can proceed to the relevant laws as appropriate.

The Company commits to reviewing all policies on an **annual basis** or sooner if there are **material changes in operations, legal requirements, or regulatory frameworks** to ensure continued relevance, effectiveness, and compliance with applicable standards such as the RJC Code of Practices, RJC Laboratory Grown Material Standard (LGMS), ILO conventions, and national laws. The responsibility for overseeing policy review and updates is assigned to the **Top management** (or designated **Ethics & Compliance Committee**), who will coordinate with relevant departments to ensure timely revisions, proper communication to stakeholders, and implementation of any necessary changes.

This policy is issued and announced on 1 July 2023.

Signed

Mr. XXXXX XXXXX

Managing Director of Company

Receiving and Offering Gifts, Hospitality, and Other Benefits Policy

“Company” its business with adherence to good corporate governance principles while observing business ethics and transparency. The company treats all stakeholders equally. The company avoids any act that may lead to discrimination or may cause conflicts of interest. In this regard, a set of guidelines for receiving and offering gifts, hospitality, and other benefits (No Gift Policy) under “Company”’s Anti-Corruption Policy was developed as a standard of business conduct to ensure transparency, efficiency, sustainable growth, and dignity.

Principle

“Company” Personnel must not accept or offer bribes and other benefits for “Company” Personnel or outsiders, particularly government officials. Any “Company” Personnel, who is found to have accepted or offered bribes or other benefits, will be subject to both disciplinary action under company regulations and legal proceedings.

Guidelines

1. Offer of gifts, souvenirs, and other benefits

1.1 Offering gifts or souvenirs on some special occasions* is acceptable but must not contravene relevant laws and local customs. In Thailand, for example, a gift or souvenir with a monetary value not exceeding 3,000 baht per person per occasion is acceptable, according to the announcement of the National Anti-Corruption Commission. Moreover, gifts or souvenirs to be offered should come in the form that enhance “Company”’s corporate image, which include:

1.1.1 Calendars or diaries 1.1.2 Company products 1.1.3 Gifts that bear “Company” corporate logo /corporate brand

Note:

() means festivals or special occasions where gifts are usually given. This may also mean occasions where people express*

their congratulations, gratitude, or assistance as normal practice in the society. (Ref: Regulations of the Office of the Prime Minister on Giving or Accepting Gifts by Government Officers B.E. 2544 (2001))

1.1.4 Products from projects under the royal initiatives, products from local communities nearby “Company”’s operating areas, or products intentionally made for charity or those that support sustainable development

1.2 Giving gifts and souvenirs should be based on a single standard to avoid discrimination.

1.3 It is prohibited to offer gifts, souvenirs, material goods, or other benefits to spouse, children, or those having acquaintance with government officials, customers, business partners, and those with whom we are having business. This will be considered receiving gifts via an intermediary.

1.4 Giving gifts on some special business occasions, such as inauguration day, contract signing, is acceptable. However, the gift to be offered must not have a monetary value exceeding 3,000 baht otherwise must receive a prior approval from the top management of the company or prior approval under the regulations of "Company".

1.5 As "Company" is a member of Responsible Jewellery Council, Responsible Jewellery Council Code of Practices required to records all gifts which received or provided by "Company" as our transparency to all stakeholders. The gifts, hospitality and other benefits are not considered as any bribes, corruptions.

1. Hospitality

Expenses for providing business hospitality, such as receptions or sports events, other expenses directly relating to business operations or trading traditions as well as dissemination of knowledge about the business, are acceptable. Such expenses, however, must be paid in a reasonable manner with no influence on business decision and without causing conflicts of interest.

1. Organization of CSR activities with government agencies or government officials

3.1 CSR activities with government agencies or government officials can be organized as considered appropriate. However, such activities must be held on behalf of the company and with an objective in line with the company's CSR policy. In this regard, some criteria, plans, and methods to assess the results of the activity should be established. Organization of CSR activities must also conform to regulations or procedures of "Company"

3.2 CSR or other activities on behalf of "Company" must not be held in support of political parties.

1. Acceptance of gifts, souvenirs, or other benefits

4.1 In any circumstances, "Company" employees must never receive gifts, souvenirs, or other benefits. They are also required to inform outsiders about the company's No Gift Policy.

4.2 In the event that refusal to accept gifts, souvenirs, or other benefits is not appropriate while such gifts, souvenirs, or other benefits cannot be returned to the giver, "Company" is required to establish a department in charge of this matter. The department is responsible for collecting all the goods received and donate them to persons or organizations outside "Company" for charity or for the common good, or proceeding under the regulations of "Company". Exceptions are made for the following:

4.2.1 Consumables with an expiry date of less than one month should be at the discretion of direct executive overseeing department receiving the goods.

4.2.2 “Company” Personnel are allowed to receive calendars or diaries made as a company’s corporate gift for personal use.

4.2.3 Receiving a gift or a souvenir on behalf of the company, such as at a contract signing event, is allowed, but the gift or souvenir will be declared company properties.

1. Acceptance of invitation to a meeting, training, a seminar, or a visit to a business operation at the expense of a business partner

The Company maintains a transparent and ethical approach to engaging with business partners, especially when invitations to attend external events are involved. All employees must exercise sound judgment and integrity when accepting such invitations to avoid any perception of conflict of interest or improper influence.

1. Acceptance of invitations to attend meetings, trainings, seminars, or visits to a business operation at the expense of a business partner is allowed only when it forms part of a formal agreement or business engagement previously approved. Such participation must be genuinely related to business purposes, and not used as a pretext for leisure or personal travel.
2. Invitations not explicitly covered under a prior agreement may also be accepted, provided that:

- The invitation is deemed appropriate and beneficial to the business interests of the Company, and
- Written approval is obtained in advance from the management in accordance with internal policies and procedures.

1. Invitations to events that are clearly intended for leisure or entertainment purposes—without meaningful business or knowledge-sharing objectives—must not be accepted under any circumstances.

6. Offer of support for travel expenses or other expenses to government officials

6.1 Support for travel expenses or other expenses to government officials can be offered as considered appropriate. However, such support must conform to the regulations of “Company”.

7. Donation and contribution to government agencies, government officials, and charities

7.1 Donation and contribution to any organization must be made under the following conditions:

7.1.1 The receiving organization must be well-recognized or legally licensed.

7.1.2 The donation or contribution must be made transparently and legitimately on behalf of “Company” and under the regulations of “Company”.

7.1.3 The payment must not be made directly to any government official or any person, except the person is clearly specified in the official request for such donation or contribution. A written acknowledgement must be issued following the donation or contribution.

7.1.4 There must be a follow- up process to ensure that donation or contribution is used for common interest and truly meets the objective.

“Company” employees are required to study these guidelines for the correct understanding and compliance. If you have any doubt, you should consult Company Secretary or the responsible department/person.

The Company commits to reviewing all policies on an **annual basis** or sooner if there are **material changes in operations, legal requirements, or regulatory frameworks** to ensure continued relevance, effectiveness, and compliance with applicable standards such as the RJC Code of Practices, RJC Laboratory Grown Material Standard (LGMS), ILO conventions, and national laws. The responsibility for overseeing policy review and updates is assigned to the **Top management** (or designated **Ethics & Compliance Committee**), who will coordinate with relevant departments to ensure timely revisions, proper communication to stakeholders, and implementation of any necessary changes.

This policy is issued and announced on 1 July 2023.

Signed

Mr. XXXXX XXXXX

Managing Director of Company

Anti-Money Laundering and Counter Terrorism Financing and Proliferation of Weapon of Mass Destruction Financing Policy

The Company is committed to preventing money laundering and countering the financing of terrorism and proliferation of weapons of mass destruction financing by giving importance to compliance with the applicable national and international laws on the prevention of money laundering, the Prevention and Suppression of the Financing of Terrorism and Proliferation of Weapons of Mass Destruction Act, to

- Providing the business operations comply with the law regulations of preventing money laundering and combating the financing of terrorism and proliferation of weapons of mass destruction; Including in accordance with the business ethics of the company. and principles of good corporate governance
- Prevent the company being used as a channel or tool for money laundering Terrorism and Proliferation of Weapons of Mass Destruction
- Let employees use it as a guideline for their work.

Therefore, the anti-money laundering and anti-terrorism financing and proliferation of weapons of mass destruction policy has been established and covered as follows topics.

- Receiving counterparties which included suppliers and customers
- Verification and identification of counterparty included suppliers and customers
- Risk management of money laundering and the financing of terrorism and proliferation of weapons of mass destruction.
- Assessment and management of risks related to money laundering and the financing of terrorism and proliferation of weapons of mass destruction within the organization
- Transaction reporting: The Company complies with the requirements of the Anti-Money Laundering Office (AMLO) of Thailand and relevant international regulations in accordance with the recommendations of the Financial Action Task Force (FATF). This includes the timely reporting of any suspicious transactions or transactions that meet or exceed legally defined thresholds (e.g., 15,000 USD or THB 2 million for cash transactions, or as specified by law) to the competent authorities.
- Data collection
- Confidentiality on data
- Sharing of information between companies in the same industrial sectors both domestically and internationally.
- Preparation of internal policy and procedure
- Internal control measures in money laundering

- Policy of prevention and suppression of terrorism and proliferation of weapons of mass destruction financing.
- Review and update policies and procedures
- All relevant personnel are provided with regular training to ensure awareness of reporting obligations, risk indicators of money laundering and terrorist financing, and the process for escalating concerns. The Company maintains records of all reported transactions and staff training for audit and compliance purposes.

1. Duties and responsibilities in compliance with the policy

1.1 Managing Director must pay attention to preventing money laundering and anti-financial support to terrorism and proliferation of weapons of mass destruction and requiring employees to comply with the policy. The Company's regulations, laws and regulations of relevant official agencies are strictly adhered to.

1.2 The Company designates Mr.NIRAVKUMAR VAGHANI, Managing Director, as the Anti-Money Laundering (AML) Compliance Officer, responsible for overseeing the Company's compliance with the Anti-Money Laundering Act B.E. 2542, the Prevention and Suppression of the Financing of Terrorism and Proliferation of Weapons of Mass Destruction Act B.E. 2559, and related international standards, including those issued by the Financial Action Task Force (FATF). The AML Compliance Officer acts as the primary liaison with the Anti-Money Laundering Office (AMLO) and ensures that the Company meets its legal obligations, including the timely reporting of suspicious transactions and threshold-based cash transactions. Furthermore, the Company ensures that relevant personnel receive regular training on AML/CFT (Counter Financing of Terrorism) obligations, reporting procedures, and risk identification, and that training records are maintained and periodically reviewed.

1.3 The company requires that Mr.NIRAVKUMAR VAGHANI (Managing Director) must determine measures to control the risk of money laundering and Terrorism and proliferation of weapons of mass destruction financing that may arise from the use of products, services, and various service channels of the company.

1.4 Managing Director must support and encourage employees to have knowledge and understanding of prevention and suppression in money laundering and adequate resistance to the financing of terrorism and proliferation of weapons of mass destruction; to be able to comply with the anti-money laundering laws and the preventing and suppressing the financing of terrorism and proliferation of weapons of mass destruction laws efficiently.

1.5 Managing Director must establish policy, regulations, and procedure that are consistent with anti-money laundering and anti-terrorism and proliferation of weapons of mass destruction financing policies according to the guidelines which is set by the AMLO Office in the event that the regulations and guidelines issued under this law or other laws inconsistent with the guidelines must comply with the laws that are set more rigorously.

2. Customer and Supplier Acceptant

The company has established a process for approving business relationships or transactions or refuse to a business relationship or transaction with a customer and a supplier by establish a procedure to let counterparty report, identify and verifying the identity of the counterparty in accordance with the anti-money laundering laws; and verification of the counterparty's information and the actual beneficial ownership of counterparty company against the Designated Person list information from Anti Money Laundering Office (AMLO) according to the Prevention and Suppression of the Financing of Terrorism and Proliferation of Weapons of Mass Destruction Act.

3. Counterparty Verification and Identification

The company must obtain information and evidence of identification as required by law to prove and identify one's identity of the counterparty which included customers and suppliers, the real beneficial ownership of suppliers and customers before carrying out the risk management process.

4. Risk Management of Money Laundering and Terrorism and Proliferation Financing with high destructive power

The company has established control measures to prevent money laundering and counter terrorism and proliferation of weapons of mass destruction financing that are appropriate to the level of risk to ensure that control measures can prevent or mitigate the risk of using the company as a channel or a tool for money laundering and Terrorism and Proliferation of Weapons of Mass Destruction.

4.1 The Company has established risk management procedures for all counterparty include suppliers and customers by assess risks which are not less than required by law to control and mitigate risks during until the end of business relationship with suppliers and customers. The risk management begin with the assessment process to identify and verify the identity of the counterparty, Determining the level of risk for each counterparty, Verification of transaction movements in line with the risk level of the counterparty, counterparty profiles review and

verification in accordance with the counterparty's risk level, reviewing the risk assessment until the termination of the business relationship with each counterparty.

4.2 The company must identify and assess risks and determine appropriate control measures for risk management and mitigation before launching new products, new service or the use of new technology in the following cases:

- Product development or new business models including new channels or mechanisms for providing services
- Implementation of new or developing technologies to adapt existing and new products or services.

However, the determination of risk management and mitigation measures shall be in accordance with the applicable laws.

5. Risk assessment and management of money laundering and the financing of terrorism and proliferation of weapons of mass destruction within the organization

The Company has established appropriate measures for assessing risks within the organization by taking the following actions:

5.1 Take counterparty-related risk factors in areas or country, products or services, transaction or channels of services providing during risk assessment.

5.2 Prepare an internal risk assessment report.

5.3 Update the results of risk assessment within the organization to be up to date.

The company will manage and mitigate risks in accordance with the results of risk assessment and of the national risk assessment report prepared by AMLO.

6. Transaction Reporting

6.1 The company requires a transaction to be reported when there is a transaction using cash that exceeds the amount required by law. By reporting according to the form and the period required by law.

6.2 The company has established measures for consideration of suspicious transactions. And when a suspicious transaction is found, the company requires that such transaction be reported to the AMLO Office in accordance with the form and period prescribed by law.

7. Information collection/retention

The company will collect and store information from counterparty.

7.1 All Information, documents and document to proof of identity, identification, and business transaction review or any other documentary evidence of the counterparty according with the criteria prescribed by laws.

7.2 Counterparty's risk assessment information are stored and data analysis (Counterparty due diligence information), documents and evidence regarding business transaction in accordance with the applicable Prevention and Suppression of Money Laundering laws.

7.3 To compliance with clauses 7.1 and 7.2 if relevant authorities demand and enforced by law to verify the information must be available for verifying at all times. The storage period must be consistent with the company's policy, and regulations also applicable laws and regulations of relevant official agencies.

8. Confidentiality

The Company maintains strict confidentiality in all matters related to customer due diligence, transaction monitoring, and the reporting of suspicious or threshold-based transactions to the Anti-Money Laundering Office (AMLO), in accordance with the Anti-Money Laundering Act B.E. 2542, the Prevention and Suppression of the Financing of Terrorism and Proliferation of Weapons of Mass Destruction Act B.E. 2559, and applicable FATF Recommendations. Any information collected, analyzed, or reported—whether regarding counterparties, internal investigations, or submitted reports—shall be treated as confidential and restricted, and shall not be disclosed to any unauthorized party.

Disclosure is only permitted where required by law, court order, or regulatory obligation, including cooperation with relevant government authorities. All employees involved in AML/CFT functions receive regular training on confidentiality requirements, proper handling of sensitive data, and responsibilities under both Thai law and international best practices. Records of training and access to confidential information are securely maintained and monitored.

9. Preparation of Policy and Procedure

The Company has established a **policy and procedure** consistent with the **Anti-Money Laundering (AML)**, **Counter-Terrorism Financing (CTF)**, and **Proliferation Financing (PF)** requirements, in accordance with the guidelines issued by the **Anti-Money Laundering Office (AMLO) of Thailand** and the **Financial Action Task Force (FATF)** recommendations.

These procedures include the identification and reporting of **suspicious transactions**, and transactions that meet or exceed defined legal thresholds (e.g., **cash transactions of 15,000 USD or THB 2 million or more**). The Company ensures that **all relevant employees receive regular training** on AML/CTF obligations, risk indicators, reporting procedures, and how to escalate concerns internally and to authorities where appropriate.

The Company also maintains appropriate records of customer due diligence, transaction monitoring, staff training, and any reports submitted, to ensure compliance with local and international regulations.

9.1 To enable all employees to carry out procedures for requesting or acquiring counterparty include suppliers and customers identification information, requesting or seeking information to identify counterparty, verifying information, verification process, the process of approving or refusing to establish a business relationship upon request or notification from customers or suppliers to start a business relationship with the company in all types of services according to the criteria prescribed by law

9.2 To enable employees to implement the risk management with customers and suppliers who build business relationships in the service for all services and every channel that the company provided.

10. Internal control measures

The company determines and implement in accordance with the internal control policies and procedures that are suitable for the risks within the organization and the size of the business, with the following characteristics:

- 10.1 Establish a governance structure by requiring Management team to act in supervision and comply with applicable legal requirement.
- 10.2 Set up a procedure for selecting employees before hiring them.
- 10.3 The Company provides regular AML/CTF training to all relevant employees to ensure awareness of legal obligations, identification of suspicious activities, and compliance with internal procedures aligned with AMLO and FATF guidelines. Training is conducted during onboarding, annually, and whenever regulatory updates occur, covering topics such as customer due diligence, reporting obligations, and escalation protocols. The Company maintains detailed training records—including dates, attendance, and materials—which are retained for at least five years and made available for internal or external audits.
- 10.4 Set up an independent internal audit mechanism.

11. Policy on prevention and suppression of financial terrorism and proliferation financing with high destructive power

11.1 The company has established procedures for accepting customers and supplier, implement measures regarding keeping the designated person information up-to-date and implement measures to use such designated person information to regularly review all customers until the end of the relationship.

11.2 The company has established measures regarding refusal of business relationships with customers and suppliers, stop doing any business or termination of business relationship including the suspension of actions with the property of the designated person, a person acting on his behalf or at his or her order or of any business under his or her possession or control, and provide information about the assets that have been suspended, taken actions and information about who is or was a customer and supplier on the list of Designated Persons or who did transactions with that person according to the Prevention and Suppression of the Financing of Terrorism and Proliferation of Weapons of Mass Destruction Act, and Proliferation of weapons of mass destruction or transactions with or for the benefit of designated persons.

12. Review and update of policies and procedures.

The company set up a plan to develop and improve policies and procedures which must be periodically reviewed and updated regularly according to updated laws, regulations once applicable laws, regulations, or policies are up-to-date and changed or when the risks of money laundering and the financing of terrorism and proliferation of weapons of mass destruction are changed. The company will conduct a risk review at least once a year.

The Company commits to reviewing all policies on an **annual basis** or sooner if there are **material changes in operations, legal requirements, or regulatory frameworks** to ensure continued relevance, effectiveness, and compliance with applicable standards such as the RJC Code of Practices, RJC Laboratory Grown Material Standard (LGMS), ILO conventions, and national laws. The responsibility for overseeing policy review and updates is assigned to the **Top management** (or designated **Ethics & Compliance Committee**), who will coordinate with relevant departments to ensure timely revisions, proper communication to stakeholders, and implementation of any necessary changes.

This policy is issued and announced on 1 July 2023.

Signed

Mr. XXXXX XXXXX

Managing Director of Company

Security Policy

1. Policy Statement

The Company recognizes the critical importance of securing its high-value products, employees, visitors, facilities, and operations. As a trader of polished diamonds, we are committed to preventing theft, loss, unauthorized access, and misuse at every stage of our business activities. This Security Policy is developed in alignment with the Responsible Jewellery Council (RJC) Code of Practices 2024 – Clause 25 and other relevant industry best practices.

2. Security Risk Assessment

The Company conducts periodic security risk assessments to identify, evaluate, and mitigate threats related to:

- Theft, diversion, or loss of diamonds during receipt, handling, storage, and dispatch;
- Unauthorized access to sensitive areas;
- Security vulnerabilities involving employees, contractors, visitors, and transporters;
- Security risks related to third-party logistics and external service providers.

Assessments are reviewed at least annually or whenever a major operational change or incident occurs.

3. Physical Security Measures

To protect people, products, and property, the Company implements the following physical security controls:

- CCTV surveillance with coverage of all sensitive areas;
- Access control systems including key cards or biometric access;
- Secure safes or vaults for storing polished diamonds;
- Reinforced doors and windows, alarm systems, and intrusion detection systems;
- Onsite security personnel and contracted monitoring;
- Controlled visitor access with logs and escorts;
- Security tags or seals for packages during shipping.

4. Procedural Security Controls

Procedures are established and implemented to address:

- Receiving and dispatching of goods with verification;
- Transport security with vetted couriers;
- Chain-of-custody documentation;
- Incident reporting and escalation procedures;
- Background screening for staff in sensitive positions;
- Segregation of duties to reduce internal fraud risks.

5. Personnel Awareness and Training

All employees receive security awareness training during onboarding and annual refresher training, including:

- Recognizing and reporting suspicious activity;
- Emergency and incident response protocols;

- Responsibilities in handling and protecting products;
- Use of physical security systems.

Training records are maintained for at least 5 years and reviewed during internal audits.

6. Incident Response and Investigation

The Company maintains a formal incident response protocol, including:

- Immediate notification of management and law enforcement if applicable;
- Internal investigation procedures;
- Documentation and corrective actions;
- Notification to insurers or affected parties as necessary.

All incidents are recorded and reviewed periodically for trend analysis and prevention.

7. Continuous Improvement

Security procedures and systems are reviewed annually or following any breach to ensure effectiveness. Feedback from audits, employee input, or incidents is used for continuous improvement.

8. Responsibility

The Managing Director or a designated Security Officer oversees the implementation and monitoring of this policy, ensures all staff are trained, and that security risks are effectively managed across the organization and supply chain.

The Company commits to reviewing all policies on an **annual basis** or sooner if there are **material changes in operations, legal requirements, or regulatory frameworks** to ensure continued relevance, effectiveness, and compliance with applicable standards such as the RJC Code of Practices, RJC Laboratory Grown Material Standard (LGMS), ILO conventions, and national laws. The responsibility for overseeing policy review and updates is assigned to the **Top management** (or designated **Ethics & Compliance Committee**), who will coordinate with relevant departments to ensure timely revisions, proper communication to stakeholders, and implementation of any necessary changes.

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Signed

Mr. XXXXX XXXXX

Managing Director of Company

Labour rights policy

1. OBJECTIVE

The objective of this policy is to articulate the Company's commitment to internationally recognized labour standards in all aspects of its employment practices. The Company is committed to respecting, upholding, and promoting fundamental labour rights in accordance with international labour and human rights standards, including the ILO Declaration on Fundamental Principles and Rights at Work, the core ILO Conventions, and the UN Guiding Principles on Business and Human Rights (UNGPs). To support this commitment, the Company maintains a grievance mechanism accessible to both internal and external stakeholders, ensuring that any labour-related concerns or violations can be raised in a safe, confidential, and non-retaliatory manner.

1. SCOPE

This policy applies to all "Company" activities and business partners. We commit to working with and encouraging our business partners to adopt the principles contained in this policy.

1. POLICY STATEMENT

"Company" is committed to providing a good working environment characterised by equality and diversity in which employees are treated fairly and with respect, and in which they have the opportunity to contribute to business success and realise their full potential as individuals. In particular, "Company" commits to respecting, upholding and promoting the rights to freedom of association, collective bargaining, non-discrimination, equality, and the elimination of forced and child labour.

It is understood that while the principles contained in this policy are subject to national laws, "Company" will strive to always adhere to ethical best practice and internationally accepted labour standards as a minimum. We will seek ways to honour the fundamental labour principles when facing conflicting or unclear requirements.

1. General Employment Term

As to compliance with the Responsible Jewellery Council Code of Practices (RJC COPs) the “Company” must respect and given any people who worked with the company included business partners shall comply with national laws or international labour laws.

1. “Company” shall always shall ensure that employment terms with regards to wages, working hours and other employment conditions are communicated to employees in writing before employment starts, in a language that is understood by them.
2. “Company” shall not avoid fulfilling legal labour and social security obligations to employees by using labour-only contracts, false apprenticeship schemes, excessive consecutive short-term employment contracts, and/or subcontracting or homeworking arrangements.
3. “Company” shall maintain appropriate employee records, including records of piece-rate and wage payments as well as working hours, for all employees, whether on a full-time, part-time or seasonal basis.
4. “Company” will prepare the employment manual as a guidance.

1. WORKING HOURS

1. “Company” shall comply with applicable law on working hours. The normal working week, not including overtime, shall not exceed 48 hours.
2. “Company” shall use voluntary systems for overtime work. Required overtime is only acceptable where it is allowed under applicable law or collective bargaining agreements outlined in employment contracts. The company shall not force any employees to accept overtime. Employees has the rights to refuse to work overtime and shall not be punished, retaliated against or penalized in anyway.
3. “Company” shall control and monitor total working hours (regular hours plus overtime) to ensure they do not exceed 60 hours per week, in compliance with the Responsible Jewellery Council Code of Practices and International Labour Organization (ILO) standards. Working hours may only exceed this limit under exceptional circumstances, where permitted by law, provided that such exceptions are temporary, justified by genuine business needs, and do not compromise the health and safety or free will of the employee. All overtime must be voluntary and compensated at legally mandated rates.
4. All employees shall be entitled to at least one full rest day in every consecutive seven-day period, in accordance with Thai labour laws and International Labour Organization (ILO) Convention No. 14. The Company ensures that rest days are regularly scheduled, clearly communicated, and not substituted without valid reason, in order to protect employee health, safety, and well-being.
5. “Company” shall provide employees with all legally mandated public holidays and leave, including maternity and paternity, compassionate and paid annual leave in accordance with Thai labour laws or International Labour Organization (ILO) Convention 14.
6. “Company” set up the workday break at least an hour and working not longer than 5 hours. In case of overtime more than two hours is required, the company must provide at least 20 minutes break before do the overtime.

2. REMUNERATION

1. “Company” shall pay all employees a wage rate for normal working hours that meets or exceeds the legal minimum wage applicable in the local area and aligns with prevailing industry standards. The Company supports efforts toward ensuring that wages contribute to a decent standard of living for workers and their families. All overtime work must be voluntary and shall be compensated at legally mandated premium rates, in accordance with national labour laws and international best practices. “Company” shall ensure that wages are paid on

a performance-related basis shall not be less than the legal minimum wage for a normal working week.

2. "Company" shall ensure that comparable wages are given to all employees for carrying out work of equal value with processes to assess and remediate any potential wage disparity that discriminates against any category of workers.
3. "Company" shall ensure all overtime rate are paid accurately align or over applicable laws.
4. "Company" shall make the wage payment in accordance with applicable laws which are
 1. Regular and predetermined, and not delayed or deferred.
 2. By bank transfer to an account controlled by the employee, or in cash or cheque form in a manner and location convenient to the employees.
 3. Accompanied by a wage slip that clearly details wage rates, benefits and deductions where applicable, and is in a format that employees can easily understand.
 4. If employment agencies are used, the company shall establish systems to ensure equitable compensation and workplace standards, and to ensure that wages are effectively received by employees, including migrant, contract, contingent and temporary employees.
5. "Company" shall make deductions from wages only comply with applicable laws, clearly informed all employees of the deduction and not less than the minimum wage.
6. "Company" shall not make any deduction for disciplinary propose.
7. "Company" shall not sell or provide any service that force employees to buy.
8. "Company" does not have any policy to provide loan to employees. If loan provided to employee as in-kind benefit, the company must make a fair and transparent process with contract with individual employee. The details of loan must be clearly defined and suitable for employee to payback include amount of loan, interest align with laws or lower than market, payback period and pay back amount.
9. "Company" shall provide all benefits to employees accordance with applicable laws.

3. HARRASSMENT, DISCIPLINE,

1. The Company is committed to maintaining a workplace free from all forms of violence, harassment, bullying, and abuse, in line with ILO Convention 190 on the elimination of violence and harassment in the world of work. This includes physical, psychological, verbal, and sexual harassment—whether direct or indirect—by any individual in the workplace, including co-workers, supervisors, contractors, or third parties.
2. Prohibited behavior includes, but is not limited to: corporal punishment, degrading or humiliating treatment, sexual harassment or abuse, bullying, retaliation, coercion, intimidation, threats, and any form of mental, verbal, or physical abuse. No employee shall be subjected to or threatened with violence or harassment affecting them, their family members, or their colleagues.
3. The Company ensures that all employees are treated with dignity and respect. Managers, supervisors, medical personnel, and security staff receive regular training to recognize and appropriately respond to signs of workplace violence and gender-based abuse. Training also covers relevant national laws, company policies, and reporting procedures.
4. The Company maintains a clear, consistent, and non-discriminatory disciplinary policy. All disciplinary actions are based on documented procedures, are applied equally to all levels of employees, and do not include any form of physical or psychological abuse.
5. A confidential, accessible, and impartial grievance mechanism is available to all employees to report concerns related to harassment, violence, or disciplinary issues. This mechanism

includes:

1. Employees may submit a grievance individually or collectively without fear of retaliation or penalty.
2. All complaints are handled in a timely, impartial, and sensitive manner, ensuring fairness throughout the process.
3. Records of complaints, investigations, and outcomes are securely maintained and reviewed for continual improvement.
4. Individuals assigned to manage grievances are trained and selected with consideration for gender balance and sensitivity to the issue at hand.
6. The Company has implemented a non-retaliation policy, ensuring that no employee suffers adverse consequences for filing a grievance or participating in an investigation. Awareness of this protection is communicated through training and employee communication channels.
7. This policy is communicated clearly to all employees and integrated into induction programs, ongoing staff training, and the Company Code of Conduct.

4. FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING

1. The Company respects the right of all employees to freely associate, organize, and join or form trade unions, worker committees, or other representative organizations of their own choosing without prior authorization, in accordance with applicable laws and international standards, including in countries where freedom of association is restricted by law. No employee shall face retaliation, intimidation, harassment, or discrimination for exercising these rights.
2. The Company ensures that employees who seek to form or join workers' organizations or engage in lawful collective action are not subjected to any form of disciplinary action or harassment, as outlined in Clause 7.
3. The Company recognizes and respects the right of employees to engage in collective bargaining through freely chosen representatives. Where legally recognized unions or collective bargaining agreements exist, the Company shall fully comply with their provisions and participate in negotiations in good faith.
4. Employees shall have the right to organize and advocate for their interests without fear of reprisal, intimidation, or negative consequences. This right applies to all employees regardless of job classification, location, or employment status.
5. In accordance with local laws and international standards, representative organizations formed or joined by workers will be recognized for the purposes of collective bargaining or employee consultation.
6. The Company commits to providing timely and meaningful consultation mechanisms, including regular dialogue sessions, joint consultative committees, or feedback channels, to ensure employees can participate in decisions affecting their work conditions, safety, and well-being.
7. To facilitate effective representation, the Company shall, where reasonable, provide worker representatives with the necessary resources and access to conduct their duties, including meeting spaces, reasonable paid time, and access to relevant company information for the purpose of meaningful engagement.
8. Collective agreements, where applicable, shall include clear procedures for resolving disputes, and the Company commits to handling all grievances and negotiations respectfully, transparently, and in good faith, ensuring fair and prompt resolution of employee concerns.

5. CHILD LABOUR AND MINIMUM AGE

1. "Company" adheres to minimum age provisions as set out in applicable laws and regulations of the various jurisdictions in which we operate and in international instruments. Thai Labour laws define the minimum age is 15 years old, the company must not accept any employee who younger than 15 years old.
2. The company prohibit the use of child labour and will not knowingly engage in or benefit from its use. In particular, the company will ensure that no persons under the age of 18 or 'young worker' is employed in roles that may be hazardous to their health, wellbeing or safety, including underground work and work involving heavy machinery.
3. Where the company find child labour within our operations or within our supply chain, we will endeavour to ensure not only that the children are removed from work, but also to the extent possible, that they are provided with appropriate alternatives, in particular, education also mitigation plan is needed to be set and follow when any worse form of child labour is found in the supply chain.
4. The company commit to constructive engagement with all relevant stakeholders, including governments, in efforts to eradicate child labour where it is found on our concessions.
5. Procedures will be put in place at each operation to ensure that the age of prospective employees is verified prior to their employment and that requirements of this policy are adhered to. This procedure will review original government issued worker document e.g. national ID card, driving license, birth certificate as minimum requirement. The company will keep only photocopy of workers document as previously mentioned. The company will not keep any original document or other worker's property.
6. In the event that child labour is identified within the Company's operations or supply chain, the Company will implement a child-focused remediation process that aligns with RJC COP 2024, the UN Guiding Principles on Business and Human Rights (UNGPs), and ILO Conventions. The child will be immediately removed from hazardous work without causing further harm, and age verification will be conducted to determine appropriate actions. The Company will support the child's reintegration into formal education or vocational training by covering necessary costs and, where needed, provide temporary family support or referrals to social welfare services to address the root causes of child labour. Ongoing monitoring will ensure the child does not return to labour, and suppliers involved will be required to take corrective action or face contract termination. All actions will be documented, and a grievance mechanism is available for external stakeholders to report concerns confidentially and safely.

6. DISCRIMINATION, EQUALITY AND EQUAL OPPORTUNITY

1. The Company values diversity and inclusivity in its workforce and is fully committed to the principles of equality, dignity, and non-discrimination. Discrimination in any form is strictly prohibited, including on the basis of race, colour, ethnicity, nationality, religion or belief, gender, gender identity, sexual orientation, age, marital status, disability, pregnancy or maternity status, political opinion, or any other protected characteristic under applicable laws and international human rights standards.
2. The Company ensures that recruitment, compensation, access to training, career development, promotion, disciplinary actions, and termination are based solely on objective criteria such as competencies, qualifications, skills, and experience required for the job, and not on any personal or social characteristic unrelated to job performance.
3. The Company upholds the principle of equal pay for work of equal value and ensures that remuneration practices are fair and free from gender or other bias, in compliance with applicable laws and international best practices.

4. The Company is committed to regularly reviewing and assessing the effectiveness of its equality and non-discrimination policies and activities. Where feasible, the Company will implement positive measures and gender-responsive initiatives to promote the inclusion and advancement of underrepresented or vulnerable groups, including persons with disabilities, youth, older workers, and particularly women in leadership roles. This includes providing reasonable accommodations, inclusive workplace programs, and supportive policies such as parental leave, flexible work arrangements, and return-to-work pathways.
5. The Company provides regular staff training to raise awareness on diversity, inclusion, and anti-discrimination practices. Records of these trainings are maintained and periodically reviewed for effectiveness and improvement.
6. The Company maintains confidential grievance mechanisms that allow employees to report any instances of discrimination, harassment, or unequal treatment without fear of reprisal or retaliation. All complaints will be addressed promptly, fairly, and in accordance with established investigation procedures.
7. Where appropriate, the Company aligns its gender equality and women's empowerment initiatives with the UN Women's Empowerment Principles (WEPs), promoting equal opportunities, leadership representation, and anti-harassment safeguards for women in the workplace. The Company may set internal KPIs or targets for increasing gender balance in supervisory or management roles and will periodically review progress.
8. The Company commits to transparently reporting on its diversity, equity, and inclusion performance—including relevant targets, challenges, and progress—through public disclosures such as its annual sustainability or RJC compliance report.

7. FORCED LABOUR

1. Forced labour is defined by international standards as any work or service that is provided by a person under the menace or threat of a penalty, and where that person does not work voluntarily.
2. "Company" prohibits the use of all forms of forced, compulsory, bonded, military or slavery labour and human trafficking. The company does not engage in or knowingly benefit from any use of labour associated with such practices.
3. Employee overtime will be in accordance with the level permitted by legislation or the Responsible Jewellery Council Code of Practices. Where, due to operational or other reasons, employees are required to put in overtime above those limits, such overtime will be voluntary, without threat or menace of penalties.
4. Employees have the right to freedom of movement and accordingly their movements will not be unreasonably or unnecessarily restricted. Where accommodation is provided for employees, they will have reasonable freedom of movement within the accommodation, including ingress and egress as they wish.
5. "Company" must not hold and store of employee's personal documents and belonging for any reasons include Identification card, passport, driving license, Jewellery, money in any forms and etc.

8. GRIEVANCE

1. "Company" give rights to all stakeholders, and employee to make any trustful and true complains, grievance with sufficient evidence to management and top management without any retaliation or any bad effective at all times.
2. "Company" will strictly follow the grievance policy which announced to all stakeholders and include all employees.

9. RESPONSIBILITY

The top management is responsible for the dissemination and implementation of this policy. Specific training relating to the policy will be given to individuals employed as part of human resources processes and to all staff as necessary. The management team is accountable to ensure processes are in place to monitor adherence to the policy.

1. Training and Records keeping

The Company is committed to providing regular and ongoing training to all employees on key topics relevant to its ethical, legal, and compliance obligations. This includes areas such as human rights, non-discrimination, workplace harassment, responsible sourcing, anti-money laundering, grievance mechanisms, and the Responsible Jewellery Council Code of Practices (RJC COP). Training is delivered as part of employee onboarding, with refresher sessions conducted periodically to ensure continued awareness and understanding of evolving policies, legal requirements, and industry standards.

To ensure accountability and continuous improvement, the Company maintains comprehensive training records, including attendance logs, training materials, completion dates, and assessment outcomes. These records are reviewed annually to evaluate training effectiveness and identify areas for enhancement or additional support. The Company also tracks training coverage across departments to ensure that all relevant personnel receive appropriate education tailored to their roles and responsibilities.

The Company commits to reviewing all policies on an annual basis or sooner if there are material changes in operations, legal requirements, or regulatory frameworks to ensure continued relevance, effectiveness, and compliance with applicable standards such as the RJC Code of Practices, RJC Laboratory Grown Material Standard (LGMS), ILO conventions, and national laws. The responsibility for overseeing policy review and updates is assigned to the Top management (or designated Ethics & Compliance Committee), who will coordinate with relevant departments to ensure timely revisions, proper communication to stakeholders, and implementation of any necessary changes.

This policy is issued and announced on 1 July 2023.

Signed

Occupational Health and Safety policy

“Company” recognises that occupational health and safety (OHS) is fundamental to responsible business practices, employee wellbeing, and long-term sustainability. We are committed to creating and maintaining a working environment that is safe, healthy, inclusive, and compliant with all applicable **local laws, international standards** (such as **ILO Convention 155**), and the requirements of the **Responsible Jewellery Council (COP 2024)** and **LGMS 2025**.

To achieve this, the Company implements an **Occupational Health and Safety Management System (OHSMS)** based on ISO 45001, ensuring a proactive approach to identifying hazards, assessing risks, implementing controls, and engaging employees in decision-making.

Key Commitments

1. Compliance and Policy Governance

- The Company complies with all applicable OHS laws, regulations, and industry codes.
- This policy is **reviewed annually**, or sooner if there are significant changes in operations, laws, or incidents.
- The **Managing Director** is assigned as the responsible executive for oversight and implementation of the OHS Policy.
- A designated **Health and Safety Committee** is established to monitor and report on implementation progress.

2. Safe Working Conditions and Gender-Specific Safety Considerations

- Provision of safe and healthy workplaces and on-site housing, where applicable.
- Includes:
 - Clean drinking water.
 - Sanitary eating, food storage, and hygiene facilities.
 - Gender-appropriate toilets and wash areas.
 - Emergency lighting, unblocked exits, fire extinguishers, and alarms.
 - Adequate lighting, ventilation, and rest areas.
 - Breastfeeding and childcare facilities as per local law.
 - Workplace accommodation for pregnant or nursing workers.
- The Company ensures that private and hygienic facilities such as toilets, changing rooms, and breastfeeding rooms are maintained and regularly inspected. Gender-based safety risks and the prevention of sexual harassment are integrated into occupational health and safety management and employee training programs.

3. Risk Assessment and Controls

- Comprehensive **risk assessments** are conducted at least annually and whenever new hazards are introduced.
- Includes assessment of:

- Machinery and moving parts.
- Hazardous chemicals and cleaning agents.
- Heat, noise, dust, and poor lighting.
- Ergonomic risks from repetitive tasks.
- Risks to vulnerable groups: pregnant women, young workers (<18), and persons with disabilities.
- Appropriate **control measures and preventive actions** are implemented and monitored.
- Ergonomic risk assessments are conducted regularly, especially for tasks involving repetitive movements or sedentary work common in diamond trading. Preventive measures are implemented to reduce musculoskeletal disorders and fatigue.

4. **Young and Pregnant/Nursing Workers**

- The Company has procedures to assess and assign non-hazardous duties to young workers (under 18) and pregnant or nursing employees. These procedures ensure they are not exposed to physically or psychologically unsafe tasks and are given appropriate accommodations in accordance with local labour laws, RJC COP 2024, and ILO Convention 183 on Maternity Protection.

1. **Emergency Preparedness**

- Development and communication of **evacuation plans, fire safety drills, and first aid response** procedures.
- Drills are conducted at least annually.
- On-site **first-aid kits** and **trained personnel** are maintained and periodically audited.
- Transport arrangements to local medical facilities are ensured in emergencies.

2. **Worker Engagement and Grievance Mechanism**

- Establishment of **joint worker-management safety committees** with gender-balanced representation.
- Employees have the **right to report hazards** or refuse unsafe work without retaliation.
- A **grievance mechanism** is in place, accessible to all workers and contractors, with provisions for anonymous reporting and protection from retaliation.
- Feedback from workers is documented and reviewed regularly to improve health and safety performance.
- OHS topics are also discussed in toolbox talks, daily briefings, or monthly safety meetings where applicable.

1. **Training and Capacity Building**

- Mandatory OHS training is provided:
 - At induction.
 - Annually.
 - When new risks or machinery are introduced.
- Topics include:
 - Hazard awareness and control.
 - Fire safety and emergency procedures.
 - PPE usage.

- Mental health and stress management.
- Training effectiveness is reviewed through testing, observation, and incident trend analysis.
- **Training records** are maintained and reviewed regularly to assess coverage and effectiveness.

2. PPE and Equipment Safety

- All workers receive **personal protective equipment (PPE)** free of charge.
- Equipment is inspected regularly and replaced as necessary.
- Supervisors monitor PPE usage and enforce compliance.

3. Incident Management and Root Cause Analysis

- All incidents (injuries, near misses, unsafe acts) must be reported.
- Investigations are carried out to identify root causes and corrective actions.
- Outcomes are reviewed by the Health and Safety Committee and integrated into system improvements.
- A formal procedure is in place for investigating all health and safety incidents. This includes assigning investigation roles, defining response timelines, conducting root cause analysis, implementing corrective and preventive actions, and reviewing lessons learned.

4. Contractor and Subcontractor Requirements

- All contractors, suppliers, and temporary workers must comply with the Company's OHS policy and controls.
- Safety briefings and documentation are provided before commencing work.

5. Mental Health and Worker Wellbeing

- The Company promotes a safe psychosocial work environment, including:
 - Work-life balance.
 - Anti-harassment measures.
 - Access to counselling services where possible.
 - Awareness campaigns on workplace stress and burnout.
- Supervisors are trained to identify early signs of stress or psychosocial risks and escalate appropriately.

1. Occupational Health Surveillance

- The Company shall conduct periodic health surveillance for workers exposed to occupational health risks such as hazardous chemicals, high noise levels, or airborne particles. These medical checks shall comply with applicable local regulations and be based on health risk assessments, ensuring early detection and prevention of work-related illnesses.

2. OHS Performance Monitoring and KPIs

- The Company establishes and monitors Key Performance Indicators (KPIs) related to occupational health and safety—such as incident rates, training participation, and closure of corrective actions. These indicators are reviewed in management meetings and reported in sustainability or RJC compliance reports where relevant.

3. Coverage of Non-Employee Stakeholders

- OHS policies and controls extend to contractors, suppliers, visitors, and any third parties entering the Company's premises. All are required to follow safety protocols and participate in safety briefings where applicable.

4. Policy Review and Communication

This OHS Policy is communicated in a language and format understandable to all employees and stakeholders. It is displayed prominently at the workplace and made available to external parties upon request. The policy is reviewed annually or sooner if there are material operational, legal, or incident-related changes.

This policy is issued and announced on 1 July 2023.

Signed

Mr. XXXXX XXXXX

Managing Director of Company

Environmental Policy

Policy Statement

“Company” is committed to conducting its business responsibly with care for the environment. We recognise our role in reducing environmental impact and promoting sustainable practices across our operations. We aim to comply with applicable environmental laws and relevant standards, including:

- Thailand’s Environmental Quality Act (B.E. 2535)
- RJC Code of Practices 2024
- Laboratory Grown Materials Standard 2025 (LGMS)
- ISO 14001 (as a reference framework)
- The Paris Agreement and SDGs (as guiding principles)

We focus on practical, achievable actions that support pollution prevention, efficient resource use, and stakeholder awareness in line with our company’s scale and capacity.

1. Environmental Management Approach

- While we may not operate a certified EMS, we follow structured procedures to identify and manage key environmental aspects, such as waste, emissions, and energy use.

- An assigned staff member (e.g., Operations Manager or Safety Officer) is responsible for monitoring environmental compliance and basic recordkeeping.
- Internal reviews are conducted annually or when significant changes occur.

2. Greenhouse Gas (GHG) and Energy Management

- The Company monitors electricity usage and seeks opportunities to reduce energy consumption (e.g., use of LED lighting, inverter A/C, turning off idle equipment).
- The Company defines **significant GHG emissions** as those exceeding **1,000 tonnes CO₂e annually**, in line with ISO 14064-1 and GHG Protocol guidance.
- Although we do not yet calculate full GHG inventories, we aim to minimise indirect emissions through energy-saving initiatives and improved logistics.
- Where feasible, we explore renewable energy adoption (e.g., small-scale solar systems).
- We aim to reduce electricity use by **10–15% by 2030**, based on 2024 as a reference year.

3. Environmental Training and Awareness

- Basic environmental training is provided to staff during onboarding and annually.
- Topics include waste segregation, spill prevention, and energy-saving tips.
- Training is delivered in the local language and documented through attendance records.
- Posters and reminders are displayed in relevant work areas to promote awareness.

4. Hazardous Substances and Waste Management

- Hazardous materials (e.g., cleaning chemicals, adhesives) are stored safely with visible labels.
- Safety Data Sheets (SDS) are maintained where hazardous materials are used.
- Banned substances under Thai law or international conventions (e.g., PFOS, mercury) are not used.
- Used materials like batteries, ink cartridges, and chemical waste are collected for proper disposal by licensed vendors.

5. Waste and Emissions Control

- The Company separates general and recyclable waste (e.g., cardboard, plastics, paper).
- Waste is disposed of through licensed waste handlers or municipal services in line with Thai regulations.
- Where possible, the Company encourages reuse (e.g., reuse of packaging materials) and digital communication to reduce printing.

6. Natural Resource Conservation

- Water and electricity meters are checked monthly to track usage.
- Simple conservation measures are implemented, such as:
 - Fixing leaks promptly
 - Using efficient faucets or timers
 - Reusing greywater (e.g., for gardening, where applicable)
- Efforts are made to reduce plastic use and unnecessary consumption of materials.

7. Supplier and Value Chain Engagement

- We encourage suppliers and contractors to follow environmentally responsible practices through awareness and communication.
- Where feasible, the Company chooses packaging or transport methods that have a lower environmental impact.

8. Policy Review and Communication

- This policy is reviewed **annually** or when there are changes in operations or regulations.
- It is shared with employees and posted in a visible location at the workplace.
- The policy is available to RJC auditors, regulators, or customers upon request.

9. Key Terms and Definitions

Term	Definition
GHG	Greenhouse Gases – gases that contribute to climate change, such as CO ₂ and methane.
SDS	Safety Data Sheet – information on the safe handling of hazardous substances.
EMS	Environmental Management System – a framework for managing environmental responsibilities.
4Rs	Waste hierarchy: Reduce, Reuse, Recycle, Recover.
Significant Impact	Environmental aspect likely to have a noticeable effect on people, legal compliance, or the ecosystem.

This policy is issued and announced on 1 July 2023.

Signed

Mr. XXXXX XXXXX

Managing Director of Company

Product Disclosure Policy

1. Policy Statement

“Company” is committed to ensuring full, transparent, and accurate disclosure of all **natural polished diamond** products in line with:

- **Thai legal requirements** (e.g., Consumer Protection Act B.E. 2522, Trade Competition Act B.E. 2560),
- **RJC Code of Practices 2024**, particularly Clause 29 on Product Disclosure,
- **ISO 24016:2020** (diamond grading standards),
- **CIBJO Diamond Book** (latest edition),
- **WFDB System of Warranties**.

We do **not trade** in synthetic or laboratory-grown diamonds or coloured gemstones. All disclosures are made with honesty, clarity, and in a language and format easily understood by our clients, avoiding any misleading terms or confusion.

2. Legal Compliance and Truthful Representation

- The Company shall not engage in any **false, misleading, deceptive, or fraudulent representation**, or omit material facts in the advertising, marketing, or selling of diamonds.
- Disclosure practices follow:
 - RJC COP 29.1–29.4
 - Thailand’s Consumer Protection Law
 - CIBJO and ISO 24016 standards
- Any **conflicts of interest** (e.g., when the company is both seller and appraiser) will be clearly disclosed and documented.

3. Disclosure of Diamond Characteristics

For all natural polished diamonds, the following characteristics shall be disclosed using internationally recognised standards (e.g., GIA, IGI, HRD):

- Carat weight
- Colour grade
- Clarity grade
- Cut grade
- Shape and measurements
- Fluorescence (if significant)
- Certifying laboratory (if applicable)
- **Any grading limitations**, such as internal/in-house grading or mounted stones that limit full evaluation, shall be clearly disclosed.
- If in-house grading is used, it must be clearly stated that it does **not follow ISO 24016** and is **not issued by an independent gemmological laboratory**.
- However, our company does not provide any grading report to our customers. The gemological laboratory certificate will be provided and graded by trusted gemological laboratory as per request.

4. Treated Diamonds

If the Company handles **treated natural diamonds**, the following requirements apply:

- Disclosure of all treatments (e.g., HPHT, laser drilling, fracture filling) using terms such as “*treated*”, “*clarity-enhanced*”, or the specific process used.
- The term “*treated*” must be equally prominent as the word “*diamond*” in all communications.
- Any **special care instructions** (e.g., heat sensitivity due to treatment) must be provided at the point of sale.
- Treated black diamonds shall be disclosed unless proven to be naturally black by a reputable, independent certification.

5. Synthetic and Laboratory-Grown Diamonds

- The Company does **not buy, sell, stock, or trade** synthetic, man-made, or laboratory-grown diamonds.
- If **third-party synthetic products** are encountered in the supply chain, they must be clearly disclosed as:
 - “*Laboratory-created*”
 - “*Laboratory-grown*”
 - “*Synthetic*”
- These terms must be **equally prominent** as the word “*diamond*”. Misleading phrases (e.g., “*cultured diamond*” without clarification) or abbreviations (e.g., “*lab diamond*”) are prohibited.

6. Undisclosed Synthetic Diamond Risk Management

To ensure the integrity of the Company’s natural diamond inventory, the following controls are implemented:

a. Supplier Declarations and Warranty

- All suppliers must provide **written warranties** stating the diamonds are of **natural origin**, aligned with the **WFDB System of Warranties** and **RJC COP Clause 7 (Supply Chain Due Diligence)**.

b. Policies and Staff Training

- Maintain **documented internal procedures** to prevent contamination or substitution with synthetic materials.
- **Train all relevant staff** annually on detection tools, disclosure obligations, and ethical selling.
- Training records are retained and reviewed regularly.

c. Due Diligence and Risk Controls

- Assess each supplier and identify **high-risk points of contamination**, such as:
 - Mixed or open parcel handling
 - Subcontractor polishing or recutting
- Implement **sealed parcel protocols** and additional checks where necessary.

d. Testing Protocol for High-Risk Parcels

For high-risk parcels:

- Test both loose and mounted diamonds using **ASSURE-verified instruments** (e.g., DiamondView, DiamondSure), where applicable, or via a **qualified gemmological laboratory**.
- Testing must occur **prior to final sale**, where no further handling or substitution is possible.
- Maintain records of results and make them **available to clients** upon request.
- Testing protocols must be documented and include procedures for **referrals and traceability**.

7. Client Disclosure and Supporting Documentation

All relevant disclosure information shall be clearly reflected in:

- **Sales invoices**
- **Memorandums**
- **Proforma invoices**
- **Laboratory certificates or grading reports**
- **Product tags and packaging**
- **Digital product listings**

Supporting documents (e.g., treatment disclosures, testing results) will be provided at the point of sale or upon client request.

8. Monitoring, Review, and Non-Conformance

- The policy is **reviewed annually**, or earlier in response to **legal, operational, or standard changes**.
- **Internal audits and random spot checks** are conducted to monitor compliance.
- All **non-conformities are documented**, investigated, and addressed through a defined **corrective action procedure**.

9. Terms and Definitions

Term	Definition
Treated Diamond	A natural diamond that has been artificially altered (e.g., HPHT, laser drilling, fracture-filling).
Synthetic Diamond	A diamond created by artificial methods (HPHT or CVD), not of natural geological origin.
Disclosure	Clear, truthful communication of all material facts about a diamond or parcel.
Conflict of Interest	When impartiality may be compromised, such as when the company both sells and appraises the same product.
High-Risk Parcel	A diamond parcel with unknown or unverifiable origin, or sourced from a supplier with insufficient due diligence controls.

This policy is endorsed on 1 July 2023.

Signed

Mr. XXXXX XXXXX

Kimberley Process Certification Scheme (KPCS)

and

World Diamond Council System of Warranties (SoW)

Policy

1. Policy Statement

“Company” is committed to ensuring that all diamonds traded are free from conflict and are responsibly sourced. Although the Company trades only in **natural polished diamonds**, it fully supports the principles and implementation of the **Kimberley Process Certification Scheme (KPCS)** and complies with the **World Diamond Council System of Warranties (WDC SoW)**.

This policy applies to all natural polished diamonds purchased, sold, or traded by the Company, either as loose stones or as part of jewellery. The Company does not handle rough diamonds nor coloured gemstones.

This policy works in conjunction with the Company’s Product Disclosure Policy, which ensures transparent communication of product characteristics and treatments.

This policy is established in accordance with:

- **RJC Code of Practices (COP) 2024, Clause 30**
- **United Nations Resolutions** related to conflict diamonds
- **World Diamond Council SoW Guidelines (Revised 2021 or latest version)**
- **ISO 24016** (Grading of polished diamonds)
- **ISO 18323** (Consumer confidence in the diamond industry)
- **Thailand’s Anti-Money Laundering Act and Consumer Protection Act**

2. Conflict Diamond Commitment

“Company” will not knowingly buy, sell, assist, or benefit from the trade in **conflict diamonds**, defined as rough diamonds used to finance armed conflict against legitimate governments, in accordance with the KPCS.

Although the Company does not engage in the international trade of rough diamonds, it supports the application of the KPCS by its suppliers and ensures that all diamonds in its supply chain are sourced from legitimate, conflict-free sources.

3. Adoption of the WDC System of Warranties (SoW)

The Company implements the **World Diamond Council SoW** by:

- Including the full **2021 revised SoW declaration** on all sales invoices for diamonds.

- Requiring **written declarations** from all suppliers that diamonds are of **natural origin** and not associated with conflict.
- **Maintaining records** of all warranty statements for a minimum of 5 years.
- Reviewing the latest **WDC SoW guidelines** annually to ensure full compliance.

Since January 2023, the Company has adopted the updated SoW declaration in all diamond transactions.

4. Supplier Due Diligence and Risk Assessment

The Company conducts supplier due diligence by:

- Assessing supplier risk based on country of operation, compliance history, and transaction type.
- Requiring suppliers to **formally acknowledge** and sign the Company's **Conflict-Free Diamond Sourcing Policy**.
- Maintaining a register of supplier risk levels and performing spot checks for high-risk transactions.
- Due diligence is aligned, where applicable, with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas.
- Declarations from suppliers are reviewed and flagged for inconsistencies or missing data. Suppliers are contacted for clarification as needed. Repeat non-compliance may result in escalation or supplier disengagement.

5. Undisclosed Synthetic Risk Prevention

To prevent contamination of its supply chain with synthetic or laboratory-grown diamonds:

- The Company does **not buy or sell synthetic diamonds** under any circumstance.
- For **high-risk parcels**, the Company performs:
 - **Testing** with in-house equipment (e.g., DiamondSure, DiamondView) or qualified gemological laboratories.
 - **Testing prior to final sale**, when the parcel is sealed and verified.
 - **Documentation of results** available upon request by clients or auditors.
- Internal controls include **sealed parcel systems**, **controlled access storage**, and **chain-of-custody traceability**.

6. Employee Training and Awareness

- All employees involved in buying, selling, or handling diamonds receive **annual training** on:
 - The Kimberley Process
 - WDC SoW declaration requirements
 - Identification and prevention of synthetic diamonds
 - Legal obligations under national and international law
- Training materials are updated as per changes in the SoW guidelines or applicable legal requirements.
- Training is documented and reviewed annually or when new risks arise.

7. Grievance Mechanism and Reporting

The Company maintains a confidential grievance mechanism that allows employees or stakeholders to report concerns regarding potential conflict diamonds or violations of this policy. All reports are:

- Investigated within **14 days**
- Handled by the **Managing Director or Compliance Officer**
- Documented and closed with appropriate corrective actions

Employees, suppliers, and business partners are encouraged to report any concerns related to non-compliance with this policy, unethical sourcing practices, or potential violations of the Kimberley Process Certification Scheme (KPCS) and the World Diamond Council System of Warranties (SoW) through the Company's grievance mechanism. Reports may be submitted anonymously or confidentially through designated reporting channels (e.g., suggestion box, email, or direct to the compliance officer). All concerns will be investigated promptly, fairly, and without bias. The Company strictly prohibits retaliation against any person who raises a concern in good faith and ensures that all parties are protected from adverse consequences.

8. Monitoring, Review, and Recordkeeping

- This policy is reviewed **at least annually**, or upon material changes in law, supply chain structure, or WDC guidance.
- The Company conducts **internal audits** or spot checks to ensure compliance with the SoW and KPCS obligations.
- Records of SoW declarations, training, supplier acknowledgements, and testing protocols are retained for **5 years** and are available to auditors and regulators upon request.
- A written SOP governs implementation of this policy. Responsibility for monitoring and compliance lies with the **Compliance Officer or Managing Director**.
- A designated person is responsible for collecting, storing, and reviewing SoW declarations and supplier due diligence records.
- Digital records and scanned copies of all SoW declarations, supplier risk reviews, and training attendance logs are maintained in a secure folder accessible to compliance staff and available for audit.

9. Terms and Definitions

Term	Definition
Conflict Diamond	Rough diamond used to finance armed conflict against legitimate governments (per UN definition).
System of Warranties (SoW)	A voluntary industry initiative that extends KPCS principles to the trade in polished diamonds and jewellery.
High-Risk Parcel	A diamond parcel with uncertain origin or sourced from suppliers with limited due diligence controls.
WDC SoW Declaration (2021)	The current version of the warranty statement recommended by the World Diamond Council.
Synthetic Diamond	A man-made diamond created via HPHT or CVD methods, not of natural geological origin.

This policy is issued and announced on 1 July 2023.

Signed

Mr. XXXXX XXXXX

Managing Director of Company

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