GEMS QUALITY GROUP

GROUP POLICY MANUAL

Applicable to all Group Entities:

Gems Quality Co., Ltd. • Gems Quality Lanka

Version 0.1 — 31 March 2026

This document has been adapted, restructured, and generalised from the Company's existing single-entity policy ("Company Policy – RJC Rewrite") for the purpose of establishing a single Group-level policy framework.

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Revision History

This table records the history of changes made to this Group Policy. It is maintained by the policy owner and updated at each review or amendment.

Version	Date	Description of Change	Prepared / Revised By
0.1	2026-03-31	Initial draft of the Group Policy, consolidating and restructuring content previously issued as the single-entity “Company Policy – RJC Rewrite” (Gems Quality Co., Ltd., Thailand) into a two-tier Group Policy / Local Annex structure covering GQ TH and GQ LK.	Nini (draft) / pending Director approval
	2026-04-01	Approved by Director	Victor Galvao

1. Introduction and Governance

1.1 Purpose

This Group Policy sets out the standards, principles, and commitments that apply across all entities of the Gems Quality group (“the Group”, “the Company”), including Gems Quality Co., Ltd. in Thailand (“GQ TH”), Gems Quality in Sri Lanka (“GQ LK). It is intended to give management and employees at every entity a clear and consistent understanding of the Group’s objectives, expected conduct, ethical commitments, and operational standards, and to demonstrate the Group’s commitment to responsible business practice, including under the Responsible Jewellery Council Code of Practices (RJC COP).

1.2 Scope and Structure — Group Policy and Local Annexes

This Group Policy applies to all employees, management, and directors of every Group entity, regardless of department, position, or location.

Because GQ TH and GQ LK each operate under different national labour, tax, immigration, and data-protection laws, this Group Policy is issued together with a separate Local Annex for each entity. The division of content is as follows:

- Group Policy (this document): principles, commitments, and standards that reflect the Group’s values and its RJC and ethical-compliance obligations, and which are intended to apply consistently across all entities regardless of jurisdiction.
- Local Annexes (GQ TH, GQ LK — issued separately): entity-specific provisions required by local labour law, including working hours, attendance, statutory leave entitlements, retirement, termination and severance, remuneration and statutory contributions, and any other matter that is governed by mandatory local law or that differs materially between entities.

1.3 Order of Precedence

Where any provision of this Group Policy conflicts with a mandatory requirement of local law applicable to a given entity, the mandatory local law prevails, and the relevant Local Annex governs. Where local law is silent or permits a higher standard, the Group Policy standard applies. Employees should raise any perceived conflict with their local HR/Admin contact or the policy owner for clarification.

1.4 Definitions

- “Group” / “Company”: collectively, GQ TH, GQ LK, and any other entity later brought within the scope of this Policy.
- “Entity”: any one of the above companies individually.
- “RJC”: the Responsible Jewellery Council. “RJC COP”: the Responsible Jewellery Council Code of Practices, the certification standard against which the Group’s policies and practices are audited.
- “Local Annex”: the entity-specific supplementary document issued alongside this Group Policy, addressing matters governed by local law.
- “Director” / “Management”: the director(s) and senior management responsible for a given entity or for the Group as a whole.

1.5 Policy Governance and Review

This Group Policy and its related standalone sections are reviewed by the Director/Management at least once every year, or sooner if there is a material change in the Group's operations, applicable law, or the RJC Code of Practices, as part of the Group's annual management review under RJC COP 2. All amendments are recorded in the Revision History at the front of this document.

1.6 Employee Conduct (General Principle)

All employees of every Group entity are expected to abide by the Code of Conduct distributed by their entity and by the principles set out in this Group Policy during their period of employment. Entity-specific conduct rules, if any, are set out in the applicable Local Annex.

2. Confidentiality, Data Privacy, and Non-Competition

2.1 Confidentiality

Employees are not permitted to disclose, outside of the Company, any confidential information that is the property of the Group and to which they have access through their employment.
This obligation continues after the end of employment and applies equally across all Group entities.

2.2 Personal Data and Privacy

The Group keeps records of employees' personal information solely for the purposes of human resources administration and legal compliance and does not share or sell such information to third parties. Categories of personal data typically retained include identification documents, bank details, medical certificates (where relevant to sick leave), and contact details.

2.3 Non-Competition

During their employment, employees must not engage in work for another company that is related to, or in competition with, the Group, and must fully disclose any other employment relationships to their employing entity. An employee may seek other employment provided that: (a) it does not detract from their ability to fulfil their duties; and (b) they are not assisting another organisation in competing with the Group.

3. Commitment to the RJC Code of Practices (COP 2)

The Gems Quality group sources from, and operates, cutting and polishing facilities across Thailand and Sri Lanka, and trades polished natural-coloured gemstones internationally, including to luxury-sector customers. The Group has ready access to its suppliers and maintains a large inventory of certified coloured gemstones across a range of fine qualities, all complying with recognised laboratory testing and certification schemes.

3.1 Key Commitments

In line with the RJC COP, the Group has established the following commitments, which are implemented through the standalone policies set out in Sections 4–12 of this document:

1. Responsible Sourcing and Supply Chain Due Diligence (COP 7–8)

- Maintains a supply chain policy consistent with Annex II of the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (CAHRA). (see the Group's Standalone Supply Chain Policy, applicable to GQ TH).
- Applies management systems, including record-keeping and supplier engagement, to trace the origin of gemstones through the supply chain.
- Identifies and assesses 'red flags' in the supply chain and conducts enhanced due diligence, risk mapping, and risk assessment before proceeding with a transaction.
- Engages an independent third party to verify due diligence practices as part of the RJC certification audit cycle, and reports on due diligence performance at least annually (COP 3).
- Where sourcing directly from artisanal and small-scale mining (ASM) producers, applies the additional risk-assessment and community-development requirements of COP 8.

2. Human Rights and Labour Practices (COP 6)

Set out in the Human Rights Policy (Section 5) and Labour Rights Policy (Section 6) below.

3. Environmental Responsibility (COP 24–27)

Set out in the Environmental Policy (Section 12) below.

4. Transparency and Traceability (COP 7, COP 28)

The Group provides accurate and reliable information about the origin and journey of its products, enabling customers to make informed choices, as further detailed in the Product Disclosure Policy (Section 13).

5. Business Ethics and Integrity (COP 11, 12, 28)

Covering fair competition, anti-bribery and anti-corruption (Section 7), gifts and hospitality (Section 8), Know-Your-Counterparty and anti-money-laundering controls (Section 9), and responsible marketing and disclosure (Section 13).

6. Continuous Improvement (COP 5)

The Group is committed to continually improving its responsible business practices by setting measurable goals, monitoring performance, and undergoing regular internal and third-party assessment against the RJC COP. Suppliers and business partners are likewise encouraged to continually improve their own practices.

3.2 Review

This section and its related standalone policies are reviewed by the Director/Management at least once every year, or sooner if there is a material change in the Group's operations, applicable law, or the RJC Code of Practices, as part of the annual management review under COP 2.

4. Business Partner Policy

The Group is committed to promoting responsible business practices, consistent with the RJC COP, among its business partners — including associate companies, contractors, suppliers, local and international intermediaries or traders, and customers — commensurate with its ability to influence them. This Policy is established under RJC COP 5 (Business Partners) and complements the Group's Responsible Sourcing and Supply Chain Due Diligence commitments (Section 3.1) and Anti-Money Laundering, Counter-Terrorism Financing, and Know-Your-Counterparty (KYC) Policy (Section 9).

4.1 Scope and Principle

This Policy applies to the Group's relationships with all business partners. The RJC does not require the Group's business partners to adhere to the RJC COP itself, unless otherwise specified in this Policy or a Local Annex. The Group is nonetheless expected to use best endeavours, commensurate with its ability to influence, to promote and verify responsible business practices among its business partners, with the intensity of the effort determined by the nature of the partner's practices and the significance of its potential impact on workers, communities, and the environment.

GQ LK's principal business partner is GQ TH, its sole counterparty for the receipt of rough stones and return of finished goods. This Policy is applied between GQ TH and GQ LK through the Group's internal governance, KYC, and management review processes described elsewhere in this Group Policy, rather than through an arm's-length commercial relationship.

4.2 Promoting Responsible Business Practices with Significant Business Partners

The Group applies a risk-based approach to promoting responsible business practices, focusing its efforts on significant business partners — major suppliers and customers with whom the Group has substantial trade volume or influence. In line with RJC COP 5.1, the Group:

- Prioritises its efforts by identifying significant business partners and, among these, those whose activities pose the greatest risk of adverse impact, those already committed to responsible business practices, and those the Group has a reasonable ability to influence.
- Communicates its expectations to significant business partners, including by sharing relevant Group policies (such as this Policy, the Human Rights Policy, and the Supply Chain Policy) and, where appropriate, incorporating responsible business practice clauses into contracts.
- Verifies, where practicable and proportionate to risk, that significant business partners are taking steps consistent with the Group's expectations, drawing on the due diligence, Know-Your-Counterparty, and supplier questionnaire processes set out elsewhere in this Group Policy (Sections 3.1 and 9).

4.3 Contractors, Indirectly Employed Workers, and Visitors

All contractors, indirectly employed workers, and visitors to a Group entity's facilities are required to comply with that entity's policies, systems, and procedures relevant to the RJC COP, including health and safety controls, security requirements, and site rules. In line with RJC COP 5.2, each entity establishes clear reporting relationships, accountabilities, and lines of communication for contractors and indirectly employed workers engaged in its operations, and ensures that any person undertaking higher-risk work on-site (for example, work involving hazardous chemicals or machinery) is appropriately competent and briefed on the risks associated with that work before commencing it.

4.4 Review

This Policy is reviewed at least annually as part of the RJC COP annual management review, or sooner following a material change in the nature of the Group's business partners or its supply chain.

5. Human Rights Policy

The Group aims to conduct business ethically, holding to its responsibility to society and all stakeholders based on good corporate governance principles and RJC COP 6 (Human Rights). The Group strictly complies with applicable law in each jurisdiction in which it operates and with international standards, in particular the Universal Declaration of Human Rights (UDHR), the United Nations Global Compact (UNGC), the United Nations Guiding Principles on Business and Human Rights (UNGP), and the International Labour Organization Declaration on Fundamental Principles and Rights at Work (ILO).

5.1 Scope of Application

This Policy applies to all activities of every Group entity (employees, direct business activities, products and services) where the Group has management control. The Group expects business partners such as suppliers, customers, and contractors, over whom it does not have overall control to uphold and comply with this policy.

5.2 Policy Statement

Management and employees at all levels shall be aware of, and respect the human rights of everyone, in line with the laws of each country and the treaties each country is committed to. Accordingly, they shall:

- treat everyone in line with human rights principles on an equal basis, without discrimination
- avoid any act considered a violation of human rights and actively support human rights protection
- prohibit child labour, forced labour, harassment, and discrimination
- support communication, dissemination, education, and understanding among stakeholders and business partners in the value chain, to conduct business ethically and with respect for human rights.

5.3 Due Diligence

The Group continuously develops and conducts a human rights due diligence process, aligned with COP 6 and the UN Guiding Principles' four-step approach: (i) assess actual and potential human rights impacts; (ii) integrate findings and act on them; (iii) track the effectiveness of the Group's response; and (iv) communicate how impacts are being addressed.

Any finding of a suspected human rights violation must be reported to Management or the responsible person, who shall cooperate fully with any inquiry or investigation. The Group fairly treats and protects any whistleblower who reports a human rights violation, in line with the Complaints, Grievance and Whistleblowing Policy (Section 14).

5.4 Consequences of Violation

Any person who violates human rights, acting against this Policy and the RJC COP, is subject to disciplinary penalties as defined by the relevant entity (see its Local Annex), and may be subject to legal punishment where the act is against the law.

5.5 Review Triggers

This Policy and the human rights due diligence process are reviewed at least annually, and additionally whenever: the Group starts a significant new activity or business relationship; a grievance or allegation is received; the Group begins sourcing new products or from a new country; or a country of operation or sourcing undergoes a significant change affecting human rights risk.

6. Labour Rights Policy

This Policy sets out the Group's labour-rights principles, in line with RJC COP 6 and 9–10 (Labour rights, working hours and wages), applicable across all Group entities. Specific statutory entitlements, thresholds, and figures (working hours, leave days, minimum wage, overtime rates, and similar) are governed by the mandatory law of each jurisdiction and are set out in the relevant entity's Local Annex; this section sets out the principles that apply uniformly.

6.1 General Employment Terms

Each entity provides employees with clear terms of employment, in the local language where required by law, covering position, remuneration, working hours, leave, and termination conditions. Employment terms comply, at minimum, with the mandatory labour law of the entity's jurisdiction.

6.2 Working Hours, Attendance, and Remuneration

Each entity sets regular working hours, overtime arrangements, attendance-recording methods, and remuneration (including any statutory minimum wage, overtime premium, and statutory contributions) in compliance with local law. These details are set out in the applicable Local Annex and are not repeated here, since they differ materially between Thailand and Sri Lanka.

6.3 Leave Entitlements

Each entity provides annual, sick, maternity/paternity, bereavement, and other statutory leave in accordance with local law, at no less than the statutory minimum. Specific entitlement days, pay rates, and procedures are set out in the applicable Local Annex.

6.4 Harassment, Discipline, and Grievance

The Group prohibits harassment, whether sexual or non-sexual, and bullying in the workplace, and applies disciplinary procedures consistently and fairly, with warnings given in writing except where the misconduct is of a serious nature that does not require a prior warning under local law. Employees may raise a grievance through the channels set out in the Complaints, Grievance and Whistleblowing Policy (Section 14) or their entity's Local Annex without fear of retaliation.

6.5 Freedom of Association and Collective Bargaining

The Group respects employees' right to freedom of association and collective bargaining in accordance with applicable law and does not discriminate against employees for lawfully exercising these rights.

6.6 Child Labour and Minimum Age

The Group prohibits child labour throughout its own operations and expects the same of its suppliers and contractors. Minimum hiring age complies with local law and, at minimum, with ILO standards. Age-verification procedures are applied at recruitment across all entities.

6.7 Discrimination, Equality, and Equal Opportunity

The Group provides equal opportunity in recruitment, training, promotion, and remuneration, without discrimination on the basis of race, nationality, gender, religion, age, disability, or any other status protected by applicable law.

6.8 Forced Labour

The Group prohibits forced or compulsory labour, bonded labour, and human trafficking in its own operations and expects the same of its suppliers, sub-contractors, and business partners. Employees are free to terminate their employment in accordance with the notice provisions of the applicable Local Annex, and original identification documents are not withheld by the Company.

6.9 Retirement and Termination

Retirement age, notice periods, severance entitlements, and grounds for termination without severance are governed by the mandatory labour law of each jurisdiction and are set out in full in the applicable Local Annex. As a general principle across the Group, termination is handled transparently, with written notice, and any severance due is calculated and paid in accordance with local law.

6.10 Responsibility

Each entity's Management is responsible for implementing this Policy locally, including through its Local Annex, HR procedures, and training, and for reporting labour-rights performance as part of the Group's annual RJC COP management review.

7. Anti-Bribery and Anti-Corruption Policy

The Group places great importance on anti-corruption and strives to comply with anti-fraud, anti-corruption, and anti-bribery laws applicable in each jurisdiction in which it operates, involving officials in government and employees of the private sector, whether within or outside that jurisdiction. This Policy is established under RJC COP 11 (Bribery and facilitation payments) and the Group's Corporate Governance Policy and is the standard of practice for Management and Employees at all levels, and any person carrying out activities on behalf of the Group. Any violation is subject to disciplinary and legal punishment.

7.1 Definitions

- Fraud: any activity seeking unlawful benefit for oneself or others, including embezzlement, financial statement manipulation, and corruption.
- Corruption: offering, promising, demanding, or asking for assets or other benefits with government officials or business counterparties, directly or indirectly, to influence a person to act or abstain from acting, or to gain or retain improper business benefit.
- Facilitation Payment: an unofficial, typically minor, payment made to a government official to assure or expedite a routine action to which the payer is already legally entitled.
- Conflict of Interest: any activity or circumstance in which a person has a private or personal interest conflicting with the Group's best interests.
- Government Officials: politicians, government or local government officials, personnel of state enterprises or agencies, and any person exercising government administrative authority.
- Involving Persons: spouses, children, parents, siblings, or close relatives of Management and Employees.

7.2 Principle

Management, Employees, and any person acting on behalf of the Group must perform their duties transparently and in accordance with applicable anti-fraud and anti-corruption law and the Group's Corporate Governance and RJC COP obligations, and must not ask for, offer, or accept any form of corruption for the benefit of themselves, involving persons, friends, or acquaintances.

7.3 Measures and Operational Guidelines

- An Anti-Corruption Working Group (or equivalent function, as designated locally) oversees the Group's anti-corruption measures in line with its RJC membership commitments.
- This Policy is reviewed at least annually as part of the RJC COP annual management review and amended as necessary in response to changing corruption risk.
- The Group conducts a corruption risk assessment covering operational, environmental, financial, and document-storage controls, and undergoes external audit of financial reporting, accounting, and data-storage processes.
- The Group maintains political neutrality and has no policy of providing financial or other support to politicians, political parties, or political groups, and does not make or accept facilitation payments, directly or indirectly.
- The Group maintains HR policies and procedures for recruitment, promotion, appraisal, and compensation that demonstrate anti-corruption intent, and will not demote, punish, or otherwise disadvantage personnel who decline to engage in fraud or corruption, even where this may cause the Group to lose a business opportunity.

- The Group provides regular anti-corruption training to employees and communicates this Policy to customers, suppliers, business partners, stakeholders, and the public.
- The accompanying Gifts, Hospitality, and Other Benefits Policy (Section 8) provide detailed guidance for employee conduct.

7.4 Punishment

The Group has established penalties for Management and Employees who fail to comply with this Policy. For Directors, the consequence may include discharge; for Executives and Employees, disciplinary penalties follow the provisions set out in the applicable Local Annex, as well as relevant law and the RJC COP. Where involving persons, customers, suppliers, or business partners fail to comply, the Group may consider terminating business activities with them.

> *Local anti-corruption regulator names, statutory reporting thresholds, and monetary gift limits (for example, Thailand's National Anti-Corruption Commission threshold) are jurisdiction-specific and are set out in the applicable Local Annex.*

8. Gifts, Hospitality, and Other Benefits Policy

The Group adheres to good corporate governance principles while observing business ethics and transparency, treats all stakeholders equally, and avoids any act that may lead to discrimination or conflicts of interest. This set of guidelines is issued under the Group's Anti-Corruption Policy and in line with RJC COP 11.1(c).

8.1 Principle

Personnel must not accept or offer bribes or other improper benefits, whether for themselves or outsiders, particularly government officials. Any Personnel found to have accepted or offered bribes or other improper benefits will be subject to disciplinary action and legal proceedings.

8.2 Guidelines

- Offering gifts or souvenirs on special occasions is acceptable provided it does not contravene applicable law or local custom, remains within any locally prescribed monetary threshold (see Local Annex), and enhances the Group's corporate image (for example, calendars, company products, or items bearing the corporate logo). Gifts must be given on a single standard basis to avoid discrimination.
- It is prohibited to offer gifts, souvenirs, or other benefits to the spouse, children, or acquaintances of government officials, customers, or business partners, as this would be considered giving gifts via an intermediary.
- Reasonable business hospitality (e.g., receptions, sporting events) directly related to business operations, trading traditions, or the dissemination of business knowledge is acceptable, provided it has no influence on business decisions and does not create a conflict of interest.
- CSR activities with government agencies or officials may be organised where appropriate and aligned with the Group's CSR policy but must never be held in support of political parties.
- Employees must never accept gifts, souvenirs, or other benefits, and must inform outsiders of the Group's No-Gift Policy. Where refusal is not appropriate and the gift cannot be returned, a designated department collects the item for donation to charity or otherwise proceeds under the entity's regulations. Limited exceptions apply to perishable consumables, calendars/diaries for personal use, and gifts received on behalf of the Company, which become Company property.
- Acceptance of invitations to meetings, training, seminars, or business visits is allowed only where it is genuinely business-related, with no hidden leisure agenda, and, where not previously agreed, only with prior management approval.
- Support for travel or other reasonable business expenses to government officials may be offered where appropriate and in conformity with the entity's regulations.
- Donations and contributions must be made transparently to well-recognised or legally licensed organisations, must not be paid directly to any government official or individual (except where clearly specified in an official request, with written acknowledgement), and must be followed up to confirm proper use.

Employees are required to study these guidelines and raise any doubt with their local Management or the responsible department.

9. Anti-Money Laundering, Counter-Terrorism Financing, and Know-Your-Counterparty (KYC) Policy

The Group is committed to preventing money laundering and countering the financing of terrorism and the proliferation of weapons of mass destruction (WMD), in compliance with applicable law in each jurisdiction in which it operates and in line with RJC COP 12 (Know your counterparty: money laundering and financing of terrorism).

This Policy aims to: ensure business operations comply with applicable anti-money-laundering and counter-terrorism-financing law and the Group's business ethics and corporate governance principles; prevent the Group from being used as a channel for money laundering, terrorism financing, or WMD proliferation financing; and provide employees with clear operational guidance. It covers counterparty acceptance, verification and identification, risk management, organisational risk assessment, transaction reporting, data collection and confidentiality, information sharing, internal policy and controls, and periodic review.

9.1 Duties and Responsibilities

Each entity's Director/Management oversees compliance with anti-money-laundering and counterterrorism/WMD-financing law applicable in its jurisdiction and requires employees to strictly adhere to the entity's procedures and applicable law. Each entity designates a responsible individual to supervise AML compliance and act as coordinator with the relevant national authority (for example, Thailand's Anti-Money Laundering Office (AMLO)); the designated individual for each entity is named in its Local Annex.

9.2 Counterparty Acceptance, Verification, and Identification

Each entity has a process for approving or refusing a business relationship or transaction with a customer or supplier ("counterparty"), including identifying and verifying counterparty identity and beneficial ownership in accordance with applicable law, before carrying out the risk-management process.

9.3 Risk Management and Organisational Risk Assessment

Risk-management procedures are applied to all counterparties, beginning with identity verification, determining a risk level, monitoring transactions accordingly, and periodically reviewing the counterparty profile throughout the business relationship. Risk is assessed and appropriate controls determined before launching new products, services, business models, channels, or technologies. Each entity considers counterparty-related risk factors (area/country, product or service, transaction, and service channel), prepares an internal risk-assessment report, and updates it regularly.

9.4 Transaction Reporting and Confidentiality

Each entity reports cash transactions exceeding the threshold required by its local law, in the form and period prescribed, and has measures to identify and report suspicious transactions to the relevant national authority. Investigations, transaction reports, and related information are treated as confidential, except where disclosure is required by law or court order.

9.5 Information Retention, Internal Controls, and Review

Each entity retains counterparty identification documents, due-diligence information, risk-assessment data, and transaction records for the period required by applicable law, and maintains internal controls including a governance structure, pre-hire screening, regular staff training, and independent internal audit. Each entity maintains up-to-date designated-persons/sanctions-list information and applies measures for refusal or termination of business relationships where required. This Policy and its procedures are reviewed at least once a year, or sooner following changes in applicable law or the Group's risk profile.

> *The specific regulator, reporting thresholds, and statutory retention periods differ between Thailand and Sri Lanka and are set out in each entity's Local Annex.*

10. Security Policy

The Group places high priority on the security of its high-value products and the people connected to them. In line with RJC COP 13 (Security), each entity establishes a system to assess security risks related to its products, employees, contractors, visitors, and business partners, to ensure that products and people are protected at every step of the business.

10.1 Risk Assessment and Human Rights

Security risk assessments consider the safety of people as well as the protection of products and are conducted with respect for human rights. Where security personnel are engaged (directly or through contractors), they receive guidance consistent with international human-rights standards on the use of force.

10.2 Control Measures

Each entity applies physical and procedural security controls appropriate to its facilities and the value of the products handled (for example, controlled access, surveillance, secure storage and transport, and visitor/contractor management) and reviews these controls periodically.

10.3 Human Rights and Use of Force

Any use of force by security personnel engaged on behalf of the Group must be proportionate, lawful, and a last resort, consistent with international standards, and any incident involving the use of force is reported and reviewed by Management.

11. Occupational Health and Safety Policy

The Group is committed to providing a safe and healthy working environment for all employees, contractors, and visitors, in compliance with applicable local health and safety law and in line with RJC COP (Health and safety).

11.1 Risk Assessment

Each entity identifies workplace health and safety hazards relevant to its operations (for example, cutting and polishing equipment, chemicals such as acetone, dust, and ergonomic risks), assesses associated risks, and implements appropriate controls.

11.2 Communication and Training

Each entity provides training and information on health and safety risks and controls to all relevant employees, in a format and language they can easily understand, and ensures safety information (including chemical safety labelling, such as GHS labels for hazardous substances) is clearly displayed.

11.3 Protective Equipment, First Aid, and Emergency Response

Each entity provides appropriate personal protective equipment, maintains first-aid provisions, and has emergency-response procedures (fire, medical, and other relevant emergencies) appropriate to its facility.

11.4 Incident Investigation

Workplace accidents, near-misses, and health and safety incidents are investigated, recorded, and used to identify corrective and preventive action, with findings reported to Management as part of the annual RJC COP management review.

12. Environmental Policy

The Group is committed to minimising negative impacts from its business, operations, and value chain, while recognising the positive potential to help its value chain and customers move towards a green and sustainable economy. This Policy is developed in line with RJC COP 24–27 (Environmental management, hazardous substances, wastes and emissions, and use of natural resources), and aims to contribute to the Sustainable Development Goals (SDGs) and applicable national environmental strategies in each country in which the Group operates.

12.1 Environmental Management System (COP 24)

Each entity maintains an environmental aspect and impact assessment identifying pollution of air, water, or soil, use of materials and energy, wastes and emissions, and noise or visual effects arising from its operations, and provides training on environmental risks and controls to relevant employees.

12.2 Hazardous Substances Management (COP 25)

- The Group maintains an inventory of hazardous substances at its facilities, with safety data sheets (or equivalent) accessible wherever such substances are used and communicates associated risks clearly to employees who work with them.
- The Group does not manufacture, trade, or use chemicals and hazardous substances subject to international bans, and phases out substances subject to international phase-outs in accordance with regulation.
- Wherever technically feasible and economically viable, the Group uses alternatives to hazardous substances in its business processes.

12.3 Waste and Emissions Management (COP 26)

Each entity identifies significant wastes and emissions to air, water, and land generated in its business processes, applies the principles of reduce, reuse, recycle, and recover to minimise environmental impact, and discharges or disposes of wastes and emissions in compliance with applicable law or, where none exists, prevailing international standards.

12.4 Use of Natural Resources (COP 27)

Each entity monitors its energy and water use and works towards using renewable energy in alignment with national frameworks, targets, and legislation.

12.5 Review

This Policy is reviewed at least annually as part of the RJC COP annual management review, or sooner following material changes to operations, applicable law, or environmental risk.

13. Product Disclosure Policy

In accordance with RJC COP 28 (Product disclosure), the Group will not make any untruthful, misleading, or deceptive representation, nor make any material omission, in the selling, advertising, or marketing of any polished natural-coloured gemstones, and follows internationally accepted standards in describing its products.

The Group discloses information on the physical characteristics of its polished natural-coloured gemstones in compliance with applicable law, including, where relevant, any treatments and the basis for any claims regarding place of origin. Unless in conflict with applicable law, the Group applies the disclosure requirements of RJC COP 28 in describing size or carat weight, colour, clarity, or cut, and any relevant health and safety information about materials in jewellery products sold to end consumers.

This Policy is reviewed at least annually as part of the RJC COP annual management review.

14. Complaints, Grievance and Whistleblowing Policy

The Group has a policy of, and strives to, listen to complaints from all stakeholders, within or outside the organisation, relating to good corporate governance, business ethics, the RJC COP, corporate compliance, or fraud. The Group commits to processing complaints transparently, honestly, and fairly, keeping personal information confidential, and providing measures to protect sincere complainants and relevant witnesses.

14.1 Whistleblowing Framework — Scope

Complaints that may be submitted through the whistleblower channel cover:

- any fraud, or money laundering in any form;
- bribes made with any stakeholder;
- misconduct or legal breach, and other matters relating to business ethics;
- human rights and labour rights, including discrimination, harassment, child labour, forced labour and human trafficking, and freedom of association and collective bargaining;
- health and safety issues affecting employees and other related persons;
- significant environmental impacts; and
- undisclosed product information.

These matters may affect any stakeholder, including vulnerable groups such as children, persons with disabilities, women, minorities, migrant workers, third-party contracted labour, indigenous people, local communities, LGBTQI+ persons, older persons, and pregnant women. The scope does not include matters on which management has already given a resolution or final decision, or matters before a court or that have reached final judgment.

14.2 Process and Confidentiality

Management acts as case coordinator to register a complaint, examining the adequacy of the information before transferring the case for fact-finding, always under the principle of privacy and protection for complainants and witnesses. The Group protects the identity and personal information of complainants and witnesses at a strictly confidential level; on completing the complaint process, a complainant receives a registration/code number that replaces their name during the investigation. Complainants must act in good faith and provide only truthful information; where a complainant knowingly gives false information or acts to defame the organisation or any person, the Group reserves the right to take action under its procedures or relevant law.

14.3 Complaint Process — Step by Step

- Step 1 – Submission: the complainant submits the Concerns Report / complaint form to management, their supervisor, or via the whistleblower channel, with sufficient supporting detail.
- Step 2 – Registration: management registers the complaint and issues a registration/code number to protect the complainant's identity.
- Step 3 – Preliminary Review: management reviews the adequacy of the information and determines whether the matter falls within scope.
- Step 4 – Investigation: the case is transferred to the relevant department or an appointed investigator for fact-finding, with confidentiality and non-retaliation protections applying throughout.

- Step 5 – Determination: findings are reviewed by management (or top management for serious matters) to determine an outcome, corrective action, and, where warranted, disciplinary measures.
- Step 6 – Communication: the outcome and any corrective/preventive action are communicated to the complainant, to the extent appropriate and consistent with confidentiality obligations.
- Step 7 – Follow-up and Closure: management monitors implementation of corrective actions and follows up (recommended: within six months) to confirm the issue has been resolved and does not recur.

Records of all complaints, investigations, and outcomes are retained in accordance with the Group's document-retention rules and made available to RJC auditors as evidence of the Group's grievance mechanism, in line with COP 2 and COP 6.

14.4 Review

This Policy is reviewed at least annually as part of the RJC COP annual management review.

15. Relationship to Local Annexes

This Group Policy is deliberately silent, or general only, on matters that are governed by the mandatory labour and commercial law of each entity's home jurisdiction. The following topics are addressed in full, with entity-specific figures and procedures, in each entity's Local Annex (GQ TH, GQ LK) rather than in this document:

- Regular working hours, overtime rules, and attendance-recording procedures;
- Statutory and Company-granted leave entitlements (annual, sick, maternity, paternity, bereavement, and other leave), including day-counts and pay rates;
- Minimum wage, statutory contributions (e.g., social security, provident fund, ETF/EPF), and payroll cut-off/payment procedures;
- Retirement age and process, and termination notice periods, severance calculations, and grounds for termination without severance;
- The specific national regulator, monetary thresholds, and reporting procedures for anti-corruption and anti-money-laundering compliance;
- Data-protection statutory requirements specific to that jurisdiction; and
- Any other employment or commercial matter required by local law to be stated in the local language or in a specific local form.

Where a Local Annex has not yet been issued for a given entity, that entity continues to apply its existing locally approved policy or employee handbook until the Local Annex is finalised and approved.

15.1 Group Entities

- Gems Quality Company Limited – Thailand (GQ TH)
- Gems Quality Lanka (Private) Limited – Sri Lanka (GQ LK)

Approved by:

บริษัท เจมส์ ควอลิตี้ จำกัด
GEMS QUALITY CO.,LTD.

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Mr. Victor Maximilien Galvao

Director