



Royal Gem Source Co., Ltd

#919/475, Jewelry Trade Center, 40TH Floor, Suite # 4005, Silom Road, Bangkok Thailand 10500

Phone: + 662 200 0490 Fax: 662 237 2991 Email: rgs@lakhi.net

Anti Corruption Policy

We at **Royal Gem Source Co. Ltd.** believe that business should be conducted at the highest levels of integrity and honesty and all members in the organization are held accountable for their actions. It is our focus as a company to protect high moral standards and as a result avoid indulging in bribery or any sort of corruption.

Zero Tolerance for Bribery and Corruption

We do not condone such practices, e.g. the act of bribing or any form of corruption and its effects, be that directly or indirectly.

We adhere to all applicable anti-bribery and anti-corruption laws in the countries we operate. Our policy applies to all the employees, business partners, agents, suppliers, and any third parties working on behalf of Royal Gem Source Co., Ltd

Making unethical contracts dealing with a provision of making payments, or taking commission which leads back to corruption.

Strict Compliance with Anti-Corruption Laws

We operate under strict guidelines and rules preventing us from breaking or disregarding bribery or corruption laws in every country we operate in. Our policy applies to all employees, business partners, agents, suppliers and any third parties working on behalf of Royal Gem Source Co., Ltd.

Our Commitment to Ethical Business Practices

We will refrain from working with organizations that do not meet our anti-corruption norms and regulations ignoring norms.

Irrespective of their business models, approaches, or margins factors, we do not deal with companies who do not meet our standards.

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Mr. Harish Lakhi, Managing Director



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Royal Gem Source Anti-Human Trafficking and Human Rights Violation Policy

At **Royal Gem Source Co. Ltd**, we are deeply committed to the protection of human rights, and we stand firmly against human trafficking in any form. As a responsible company dedicated to ethical practices, we strive to create a safe, transparent, and lawful environment for everyone involved with our business — from our clients and staff to suppliers and partners. Our policy aims to prevent human trafficking, ensure compliance with labor laws, and promote a work culture based on respect, fairness, and integrity.

Commitment to Human Rights and Ethical Practices

Royal Gem Source is steadfast in our belief that every individual should be treated with dignity and respect. We unequivocally reject any form of human trafficking, forced labor, or exploitation. We are committed to upholding and promoting human rights within our operations, ensuring that all parties engaged with our company are free from abuse, discrimination, and violation of basic human rights.

Background Checks and Due Diligence

We undertake thorough background checks on all individuals and entities connected to our company. This includes:

Staff: Background verification to ensure that no staff member is involved in any form of human rights violations, and that all employees are of legal age and have voluntarily agreed to work with Royal Gem Source.

Clients and Suppliers: We conduct due diligence to ensure that our clients, suppliers, and partners adhere to the same high standards of ethical conduct, and do not participate in human trafficking, forced labor, or other unlawful practices.

Contracts and Agreements: We include human trafficking and anti-slavery clauses in our contracts with suppliers and partners, ensuring that they are aware of our strict policies and comply with local and international human rights standards.

Compliance with Thailand Employment Laws

Royal Gem Source fully complies with all relevant Thai Employment Laws, including the Anti-Trafficking in Persons Act and the Labor Protection Act. We ensure that:

All staff members are of legal working age, in accordance with Thai labor regulations. No staff members are subjected to coercion, threat, or exploitation. All employees voluntarily engage in their work and are not subject to any form of human trafficking or forced labor. We provide fair wages, safe working conditions, and respect for workers' rights as prescribed by Thai law.

Zero-Tolerance Policy on Human Rights Violations

We have a zero-tolerance policy towards human trafficking, forced labor, and exploitation. Any individual or company found violating this policy will face immediate termination of their relationship with Royal Gem Source, and where applicable, legal action will be pursued. We encourage employees, suppliers, and clients to report any suspicious activities or concerns related to human trafficking.

Prevention and Training

Royal Gem Source is dedicated to preventing human trafficking through:

Employee Training: Regular awareness training for all employees regarding the signs of human trafficking, ethical labor practices, and how to report potential violations.

Supplier Audits: Conducting routine audits of our suppliers and partners to ensure compliance with anti-trafficking laws and our own internal policies.

Reporting and Accountability

We have implemented an anonymous reporting system where employees, clients, and suppliers can confidentially report any concerns or suspicions related to human trafficking, human rights violations, or unethical practices. All reports will be taken seriously and investigated thoroughly.

Continuous Improvement

Royal Gem Source is committed to continually improving our anti-human trafficking policies. We will regularly review and update our practices to ensure that they align with global best practices and evolving legal requirements.

Conclusion:

At Royal Gem Source, we believe in the importance of conducting business with integrity, and our commitment to the fight against human trafficking is central to our values. We aim to create a safe and ethical environment where all individuals involved with our company can work, live, and thrive free from exploitation and harm.

This policy will be implemented across all levels of our operations, and we will continue to work diligently to ensure that Royal Gem Source remains a company that values human rights above all else.

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Social Responsibility Policy

At **Royal Gem Source Co., Ltd.**, we are committed to conducting our business with the highest levels of integrity, ethics, and transparency. Our dedication to social responsibility is at the core of our operations, and we strive to create positive impacts on the environment, society, and the well-being of all stakeholders involved with our company.

Key Commitments:

Transparency and Public Disclosure

We believe in a transparent environment where we openly share our social responsibility initiatives and activities with the public. By regularly disclosing information about our efforts and progress, we aim to engage our stakeholders and encourage their participation in our continuous development and improvement.

Compliance with Legal and Customer Requirements

Royal Gem Source is committed to complying with all relevant legal requirements and meeting the expectations of our customers. We ensure that our operations adhere to local and international laws, industry standards, and ethical guidelines, reinforcing our responsibility to provide high-quality products and services while upholding social and environmental standards.

Employee Engagement and Training

We recognize that our employees are essential to achieving our social responsibility goals. Therefore, we provide ongoing training to instill a sense of social responsibility and ensure that all staff members understand and contribute to our policies. Additionally, we empower our employees by electing non-management representatives who are responsible for facilitating communication between the workforce and senior management, ensuring that all voices are heard and valued.

Promoting Socially Responsible Practices with Partners and Suppliers

We encourage our trading partners, suppliers, and contractors to adopt and implement socially responsible practices. This includes sourcing raw materials and providing services in a way that respects human rights, promotes sustainability, and aligns with our social responsibility standards.

Monitoring, Investigation, and Corrective Action

We take proactive steps to monitor compliance with our social responsibility policy. In cases of non-compliance, we investigate the issue thoroughly and take corrective actions as necessary. We are committed to addressing any concerns raised by customers, employees, or other interested parties and ensuring that appropriate measures are taken to uphold our social responsibility standards.

Continuous Improvement

Royal Gem Source is dedicated to the ongoing evaluation and enhancement of our social responsibility practices. We will continue to assess our progress, adopt best practices, and remain open to feedback from our stakeholders, ensuring that we contribute positively to society and continuously improve our impact on the environment and community.

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Employee Complaint Policy

At **Royal Gem Source Co., Ltd.**, we believe that our employees are the heart of our company, and their well-being, safety, and satisfaction are our top priorities. We are committed to providing a respectful, supportive, and transparent work environment where all concerns are taken seriously. We have established a clear process for addressing and resolving employee complaints to ensure that every issue is handled fairly, thoroughly, and promptly.

Policy Overview:

Commitment to Addressing Complaints

We take every employee complaint seriously, whether it involves interpersonal issues, workplace conditions, equipment, or other operational concerns. We are committed to addressing all complaints with the utmost care and ensuring a fair resolution. Our goal is to create a work environment where employees feel heard, valued, and respected.

Complaint Investigation Process

When an employee files a complaint, we ensure that it is thoroughly investigated in all areas. The process includes the following steps:

Initial Review: Upon receiving the complaint, we review the issue to understand its nature and determine the appropriate course of action.

Investigation: We investigate the matter thoroughly, which includes gathering relevant information, speaking with the employee involved, and assessing any external factors such as equipment, workspace conditions, or potential conflicts with colleagues.

Assessment of Cause: We carefully assess whether the issue is related to workplace conditions, equipment, interpersonal relations, or any other factors. We determine whether the complaint stems from a misunderstanding, system error, or another issue that requires adjustment.

Fair and Timely Resolution

After a thorough investigation, we will take prompt and appropriate action to resolve the complaint. We ensure that all actions are in line with company policies and legal requirements. If the issue is related to equipment, workspace, or other operational factors, we will make necessary adjustments to improve the working environment. If the complaint involves

interpersonal conflict, we may provide conflict resolution assistance or implement other measures to maintain a respectful atmosphere.

Confidentiality and Protection from Retaliation

We respect the privacy of all employees who file complaints and ensure that their identities and concerns are kept confidential. Employees who raise complaints are protected from retaliation, and we foster a culture where employees can freely voice their concerns without fear of discrimination or retribution.

Continuous Improvement

We view complaints as an opportunity for continuous improvement. Based on the outcomes of investigations, we may revise policies, provide additional training, or make necessary changes to improve the workplace for all employees. Feedback from employees is invaluable in helping us create a better working environment.

Employee-Centric Culture

At Royal Gem Source, we recognize that our employees are the foundation of our success. We are committed to creating a positive and productive workplace where everyone can thrive. We will continue to do our best to provide our employees with the resources, support, and opportunities they need to succeed and feel valued within the company.

Effective Date: [01/01/2025]

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Anti-Sexual Harassment Policy

At **Royal Gem Source Co., Ltd.**, we are committed to maintaining a workplace free from sexual harassment. We have zero tolerance for any form of harassment, and we strive to ensure a respectful, safe, and inclusive environment for all employees.

Policy Overview:

Commitment to Prevent Sexual Harassment

We strictly prohibit all forms of sexual harassment, including unwanted advances, inappropriate comments, physical contact, or any behavior that creates a hostile work environment. All employees are expected to contribute to a respectful and professional workplace.

Training and Awareness

All employees receive regular training on identifying and preventing sexual harassment. The training includes information on how to report harassment and the consequences of violating this policy. Every employee is made aware of the importance of maintaining a harassment-free environment.

Reporting Process

Employees are encouraged to report any incidents of sexual harassment immediately. We have a clear and confidential process for reporting harassment to HR, supervisors, or any designated authority without fear of retaliation.

Investigation and Action

All complaints will be investigated thoroughly and promptly. If harassment is confirmed, corrective actions, including disciplinary measures up to termination, will be taken.

Zero Tolerance for Retaliation

Retaliation against any employee who reports harassment or participates in an investigation is strictly prohibited. Violations will result in immediate disciplinary action.

Maintaining a Respectful Workplace

We are committed to fostering a workplace culture based on respect and professionalism. All employees must contribute to ensuring a positive and safe environment for everyone.

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Health, Safety, Environmental, Security, and Energy Management Policy

Objective:

At **Royal Gem Source Co. Ltd.** also strives to maintain a secure, safe and healthy occupational environment while actively working on environmental protection and energy conservation. This policy settles the international management and personnel's obligations with respect to security, safety, health care, environmental care and energy management at the high level.

Tasks:

Popularize and Enhance Best Practices

We will contribute to such initiatives in order to elevate the employees' responsibility with respect to security, health and safety, environmental protection and energy consumption.

Encourage programs

It is our intention to follow up on activities and programs which aim at the enhancement of a safe and sound work place including those intended for protection of employees and environmental protection.

Regular Appraisal

There will be routine assessment considering such areas as security, occupational health, safety, environment as well as energy management, so that the feedback ensures the requirements are met.

Accountability

(Prepare and sign) These activities and accomplishments in these areas will be reported to the Executive Committee on a regular basis in order to maintain the level of responsibility and transparency.

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Employment and Labor Management Policy

At **Royal Gem Source Co., Ltd.**, we recognize our employees as key to our success and sustainable growth. We are committed to treating all employees fairly, with respect for their human rights, and fostering a diverse and inclusive workplace where all can thrive.

Our employment practices align with international human rights standards, including the United Nations Universal Declaration of Human Rights (UNDHR), the International Labor Organization (ILO) Declaration on Fundamental Principles and Rights at Work, and Thailand's labor laws. Our guidelines include:

Key Guidelines:

Child Labor

We comply with all laws regarding the minimum age for employment, ensuring employees are at least 18 years old and not engaged in harmful work that interferes with their health or education.

Forced Labor

We prohibit the use of forced labor in any form and do not withhold or confiscate employees' identification documents. All work is voluntary, and we comply with applicable labor laws.

Fair Treatment and Equal Opportunity

We provide fair treatment and equal opportunities for all employees, prohibiting discrimination based on gender, age, race, ethnicity, religion, or disability.

Employee Well-being

We focus on employee well-being by offering fair compensation, safe working conditions, and opportunities for professional growth.

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Supply Chain Policy

At **Royal Gem Source Co., Ltd.**, we are fully committed to respecting human rights and ensuring that our supply chain practices do not contribute to conflicts or human rights abuses. We adhere to international standards and work to ensure transparency, integrity, and accountability throughout our supply chain.

Commitments:

Respect for Human Rights

We are committed to upholding human rights in accordance with the Universal Declaration of Human Rights and the core principles of fundamental labor rights.

Compliance with International Standards

As part of our commitment, we comply with all relevant laws and international measures, including the standards set by the Responsible Jewelry Council (RJC). We ensure through independent audits that we:

Do not participate in bribery, corruption, money laundering, or financing terrorism.

Support the transparency of government payments.

Do not provide direct or indirect support to illegal armed groups.

Promote transparency and accountability in our supply chain.

Implement the OECD's 5-Step Framework for due diligence to manage risks in conflict-affected and high-risk areas.

Supplier Screening and Risk Management

We conduct thorough Know Your Customer (KYC) procedures to assess and screen our suppliers for risks. We also maintain a grievance process to address concerns about our supply chain, ensuring that any issues are addressed promptly and effectively.

Zero Tolerance for Violations

We will not tolerate or profit from any activities that contribute to or facilitate the following:

Torture, cruel, inhuman, or degrading treatment.

Forced labor or child labor.

Violations of human rights or international law.

War crimes, crimes against humanity, or genocide.

We are committed to using our influence to prevent abuses and to ensuring that our supply chain adheres to the highest ethical standards.

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OECD Due Diligence Policy

Commitment to Responsible Practices

Royal Gem Source Co., Ltd. is committed to being a responsible and ethical producer, adhering to the highest standards in supply chain management. Our OECD Due Diligence Policy ensures compliance with the guidelines established by the Organization for Economic Co-operation and Development (OECD) for responsible sourcing and mineral extraction.

Policy Guidelines:

Supply Chain Responsibility

We will implement policies that demonstrate our commitment to responsible sourcing. These policies will cover all aspects of human rights, including:

Prohibition of forced labor and child labor in any form.

Zero tolerance for violence, cruelty, or unethical practices.

No support for terrorism, illegal actions, or money laundering.

Compliance with laws regarding bribery, tax evasion, and all forms of crimes against humanity.

Risk Identification and Assessment

We will conduct thorough risk identification and assessment for raw material sources, particularly in high-risk areas, in line with OECD criteria, to ensure compliance with human rights and ethical sourcing standards.

Risk Reduction and Improvement

We are committed to taking corrective action to reduce identified risks. We will consider improvements and implement effective risk management strategies to ensure responsible supply chain practices.

Third-Party Audits

In cases where direct risk assessment is not feasible, we will engage a third-party auditor to ensure due diligence compliance in our supply chain.

Annual Reporting and Stakeholder Communication

We will prepare and review annual reports on our due diligence activities and share this policy with relevant stakeholders to ensure transparency and accountability.

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Provenance Claims Policy

At **Royal Gem Source Co., Ltd.**, we are dedicated to being a responsible and ethical player in the precious metals industry. We are committed to transparency and social responsibility, ensuring that our sourcing practices align with international standards. Our company fully participates in responsible supply chain management, with all stakeholders working together to maintain the highest ethical standards.

To support our commitment, we rigorously process and verify provenance claims across our supply chain. This includes due diligence of all suppliers involved in the provision of silver, ensuring that all materials are sourced from refineries or smelters that are independently verified as conflict-free and compliant with OECD Due Diligence Guidelines. All materials must be traceable, with LBMA (London Bullion Market Association) certification, and legally sourced from identified and publicly verified mineral sources.

Key Guidelines:

Traceability and Transparency

Refined silver grains will be fully traceable back to the correct source, with detailed records of lot numbers, amounts, and the specific customer they were sourced from. We ensure the quality of every product and address any issues promptly once verified.

Complaints Handling Process

Upon receiving a complaint, we take it seriously and address it promptly, ensuring that it is properly investigated.

We designate a qualified individual within our company to handle the complaint or, if necessary, redirect it to the relevant department, supplier, or industry body.

We request further information where applicable to better understand and resolve the issue.

Clear communication will be provided to the complainant regarding decisions or outcomes of their concern.

We maintain records of all complaints for a minimum of 5 years to ensure transparency and continuous improvement.

Stakeholder Engagement

Stakeholders are encouraged to raise any concerns they may have. We are committed to addressing these concerns transparently and in a timely manner, ensuring that all parties involved are heard and issues are resolved to maintain trust in our supply chain.

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Anti-Money Laundering and Terrorism Financing Policy

Commitment to Compliance

At **Royal Gem Source Co., Ltd.**, we are fully committed to preventing money laundering and the financing of terrorism. We operate in strict adherence to all legal and regulatory requirements, ensuring that our business practices uphold the highest standards of integrity and transparency.

Key Policy Guidelines:

Prevention of Money Laundering and Terrorism Financing

We are dedicated to ensuring that Royal Gem Source Co., Ltd. does not become involved in money laundering or provide financial support for terrorism. Our operations are designed to comply with all relevant laws and regulations related to anti-money laundering (AML) and combating the financing of terrorism (CFT).

Know Your Customer (KYC) Procedures

As part of our commitment, we implement a comprehensive Know Your Customer (KYC) policy. This includes establishing procedures for identifying and verifying our business partners, including suppliers and customers involved in gold, silver, platinum group metals (PGM), diamonds, colored gemstones, and jewelry products. The KYC process ensures that:

Each counterparty is identified by examining government-issued identification and conducting a risk assessment to demonstrate ownership.

We verify that neither the contracting parties nor their beneficial owners are affiliated with any entity involved in money laundering, fraud, or prohibited activities.

We understand the nature and legitimacy of the businesses we engage with, ensuring that all transactions are legitimate.

We regularly review transactions for any unusual or suspicious activity and report any such findings to the relevant authorities.

We maintain records of all transactions and KYC information for a minimum of five years, or as required by law.

KYC Policy Implementation

We ensure that all employees responsible for conducting KYC procedures are properly trained and adhere to our strict policies. Regular audits are carried out to assess the effectiveness of these procedures, ensuring that we remain compliant with anti-money laundering and terrorism financing regulations.

Additionally, we are fully compliant with the guidelines of the Anti-Money Laundering Organization (AMLO) of Thailand, a highly regarded government entity overseeing AML efforts in the country. This further supports our dedication to upholding the highest standards of legal and ethical business practices.

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