

# RJC COP Performance Annual Report 2025

รายงานความรับผิดชอบและพันธกิจด้านความยั่งยืนของ

Responsible Jewellery Council (RJC)

**Ten Fingers Factory and Design Co., Ltd.** is committed to conducting business responsibly and sustainably in accordance with the highest international standards of the jewelry industry.

This report has been prepared to demonstrate our firm commitment to fully and transparently implementing the Responsible Jewellery Council (RJC) Code of Practices 2019 across our operations.

We believe that business growth must go hand in hand with creating a positive impact on society, the environment, and good governance.

Within this report, you will find details of the measures we have undertaken in various areas, all aligned with the core provisions of the RJC Code of Practices (COP). These actions ensure that every stage of our operations is carried out in accordance with the principles of responsibility and integrity.

## Company Detail

Name	Ten Fingers Factory and Design Co., Ltd.
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<b>Location</b>	287/37-38 Surawong Road Suriyawong Bangrak Bangkok Thailand 10500
<b>Reporting Date</b>	12 September 2025
<b>Reporting Period</b>	January – July 2025

## LEGAL COMPLIANCE

Ten Fingers Factory and Design Co., Ltd. has established a robust and systematic legal change monitoring and evaluation system to identify and manage potential risks within the organization. All operations are conducted under the framework of the RJC-COP (Responsible Jewellery Council - Code of Practices), which covers key issues such as anti-bribery, prohibition of facilitation payments, anti-money laundering, working hours, fair compensation, health and safety, and product disclosure. All legal documents are fully and accurately prepared and are continuously reviewed and updated on a monthly basis to ensure they always comply with relevant laws and regulations.

The company has appointed a primary responsible person to strictly monitor, evaluate, and update these laws and regulations.

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## POLICY AND IMPLEMENTATION

We have adopted and strictly implemented a responsible supply chain policy, which is a core part of the **RJC-COP**. Additionally, we have developed a stringent Due Diligence policy for our suppliers. All policies and operations are comprehensive, and no suppliers have been identified as being at risk in conflict-affected areas (Red Flags). These policies are approved by the Managing Director and are regularly communicated both internally and externally through employee training, notice boards, and publication on the company's official website.

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## RESPONSIBLE SUPPLY CHAIN POLICY

The company has a responsibility policy focused on transparency, ethics, and fair practices among stakeholders in the supply chain. Compliance with all relevant local and international laws and conventions is at the heart of the RJC-COP. The OECD guidelines against fraud, corruption, bribery, and respect for human rights are key pillars of this policy. Furthermore, the company conducts transactions according to best practices for transparency and prohibits any business related to money laundering or the financing of terrorism.

The company has a clear system for selecting partners and suppliers in the supply chain and openly discloses all relevant details about the raw materials received from them. This is carried

out in accordance with the Kimberley Process Certification Scheme (KPCS) and the World m of Warranties (WDC), all of which align with the principles of the RJC-COP.

The company adheres to strict methodologies for the secure transportation of goods and takes necessary measures to ensure that the confidential information of its business partners is securely protected.

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## REPORTING

We communicate openly and directly with our stakeholders annually regarding our actions related to the RJC-COP. We encourage all suppliers and stakeholders to be aware of the OECD guidelines and our supply chain policy. The company communicates these policies to our suppliers and customers and strongly encourages them to commit to compliance, ensuring that reporting aligns with RJC principles.

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## FINANCIAL ACCOUNT

We maintain financial records of all business transactions in accordance with relevant regulations, with internal audits conducted as a preventive measure. In 2022, the company's financial statements were audited, and tax returns were filed on time. All company transactions are transparent, with no fraud or suspicious behavior detected, which complies with the financial transparency requirements of the RJC-COP.

The company conducts its accounting and financial operations accurately, transparently, and in accordance with the accounting laws of the Ministry of Commerce. Accounting evidence and financial transaction documents are categorized and stored for the period required by accounting standards. The annual audit is conducted by an external auditor, and financial statements are submitted on schedule. This year, the company's performance has significantly improved, as evidenced by the increase in sales in 2024 compared to 2025.

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## BUSINESS PARTNERS

We make every effort to encourage our business partners to adhere to the principles of good governance and responsibility, consistent with the guidelines of the **RJC-COP**. We encourage our suppliers to use a thorough due diligence process to identify and mitigate risks in their supply chains, understanding that business continuity depends on their cooperation in complying with our relevant due diligence criteria. All business partners are fully engaged in the due diligence process, and there have been no significant changes in business partners.

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## HUMAN RIGHTS

The company places the highest importance on human rights, a core principle of the RJC-COP. We consider the actual and potential impacts of our operations and business relationships and encourage our partners to commit to implementing the UN Guiding Principles on Business and Human Rights as appropriate for their businesses. We communicate policies and procedures

related to human rights under the RJC standard, covering all relevant aspects including economic, environmental, operational, fair labor, human rights, social, and product responsibility.

All business operations related to human rights comply with both local and international laws and practices that protect human rights. Management and employees are educated on these standards. The company's policies promoting human rights include non-discrimination, avoidance of child labor, prohibition of forced labor, a human rights policy, and an anti-human trafficking policy.

The due diligence process is ongoing to ensure that there are no human rights violations in any of the company's business operations, and there is a contingency plan to manage and remedy the negative impacts of human rights violations should they occur.

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## **AVOIDANCE OF HARM IN CONFLICT-AFFECTED AND HIGH-RISK AREAS**

The company has established a due diligence program for members of its supply chain, including contractors, partners, and suppliers, which is a key requirement of the RJC-COP. These members must cooperate to help implement the policy throughout the supply chain, maintain transparency at all times, and clearly assess the risks of transacting with other members in the supply chain.

The company has a due diligence policy based on OECD guidelines and a Know Your Counterparty (KYC) policy, using the KYC system to assess counterparties to identify potential risks associated with conflict-affected and high-risk areas. These partners must adhere to environmentally friendly business practices, respect human rights in their operations, and must not work with materials sourced from conflict areas.

This program also applies to the documentation process for raw materials in accordance with OECD requirements and general international standards for precious metals such as gold, silver, and the platinum group metals. These raw materials must have evidence of origin or other certification and must be sourced from certified suppliers who have been verified as not being associated with risks or "Red Flags" identified by anti-money laundering authorities or the United Nations. By applying this strict policy, the company has determined that no member of its supply chain works with prohibited counterparties who have a history of transactions that violate the above criteria. An annual third-party audit of these supply chain members ensures that all the above criteria continue to be met correctly.

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## **OECD DUE DILIGENCE FOR RESPONSIBLE SUPPLY CHAINS OF MINERALS FROM CONFLICT-AFFECTED AND HIGH-RISK AREAS**

The company is committed to ensuring that our supply chain aligns with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas. We use a 5-step risk assessment management system, which is consistent with the OECD 5-Step Framework for all our upstream, midstream, and downstream supply chains. We establish and communicate our supply chain policy directly to suppliers and

stakeholders. We promote internal awareness by regularly training relevant employees, all in accordance with the due diligence principles set by the RJC.

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## **PROVENANCE CLAIMS PROCEDURE**

The company has a provenance claims policy and has established a claims procedure through the clear contact channels of our marketing officers. This covers our silver and gold product lines and includes specifying information on invoices to confirm the origin of the products. This process is part of building transparency as required by the **RJC**.

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## **COMMUNITY DEVELOPMENT**

The company has a strong record of charitable projects and volunteer activities to continuously support the local community, which aligns with the **RJC Code of Practices** that promotes community engagement. This includes donations and volunteer activities.

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## **ANTI-CORRUPTION, ANTI-BRIBERY, BRIBERY, AND FACILITATION PAYMENTS**

Our company has established anti-bribery policies and procedures that prohibit all forms of bribery and protect employees who act as whistleblowers, which helps to mitigate the risk of bribery and facilitation payments. These principles are consistent with the anti-corruption requirements of the RJC-COP.

The company maintains high standards of fair and transparent business conduct in all transactions. We have an anti-corruption policy that prohibits corruption in the company's business, by management, or by employees. To reinforce this policy, clear guidelines on not giving or receiving bribes (including payments) have been communicated to all employees. Cash payments, gifts, or donations are not permitted, except in cases that are part of a transparent and verifiable customary practice.

The company also has a Whistleblowing service that provides protection to individuals who report wrongdoing related to bribery or corruption. The company takes all complaints seriously, and no trends or cases of bribery have been found in its business processes.

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## **ANTI-MONEY LAUNDERING AND AVOIDANCE OF THE FINANCE OF TERRORISM**

Our company documents its corporate organization and applies Know Your Counterparty (KYC) policies and procedures for all our suppliers, which is a key requirement under the RJC-COP.

To prevent all forms of money laundering and the financing of terrorism, the company has a KYC system to verify the identity of all supply chain partners and to ensure that these partners are not involved with conflict or affected and high-risk areas.

The company has appointed an RJC Compliance Officer who is responsible for implementing KYC policies and procedures through due diligence with all suppliers. Most of our suppliers are classified as low-risk. In cases of medium to high risk, the company will monitor for systematic correction and improvement.

Business relationships with counterparties and partners are regularly reviewed to ensure their operations do not involve money laundering or the financing of terrorism. Documentation on the source of raw materials and metals such as gems, silver, gold, and platinum is required. In the absence of a certificate of origin from a supplier, the company will conduct a comprehensive review of that supplier's operations, including a site visit if possible.

There is a framework to monitor and evaluate transactions in the supply chain in accordance with the Anti-Money Laundering Act. High-value transactions are accurately and transparently reported to the relevant government agencies.

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## SECURITY

The company places the highest priority on security, strictly adhering to the security practice guidelines of the **RJC-COP** to protect our personnel, products, and property. We take the following actions:

- **Regular Risk Assessments:** The company conducts regular security risk assessments to identify and analyze potential threats, including product theft, property damage, or risks related to employees, contractors, and visitors.
- **Clear Policies and Procedures:** We have established and strictly adhere to clear risk assessment policies and procedures. These policies cover various preventive measures, both within the workplace and during product transportation, for maximum security.
- **Protection of Personnel and Property:** Our security measures focus on protecting all employees, contractors, and visitors from harm, as well as preventing product theft and potential damage to company property.
- **Daily Risk Monitoring and Control:** There is a system for close and continuous daily monitoring and control of security risks, enabling a rapid and effective response to emergencies or irregularities.

These actions reflect our commitment to creating a safe environment for everyone involved in our operations, consistent with the highest safety standards set by the RJC-COP.

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## LABOR MANAGEMENT, LABOR RIGHTS, AND WORKING CONDITIONS

The company is committed to creating a fair and dignified work environment, with a comprehensive labor management policy to ensure that all business operations align with human rights principles and both local and international labor laws, a core component of the **RJC-COP**. We strictly adhere to the following:

- **Prohibition of Discrimination:** Our policy prohibits workplace discrimination for any reason, including personal status, gender, nationality, ethnicity, religion, or orientation. We believe in treating all employees equally and fairly.
- **Prevention of Child Labor and Forced Labor:** To prevent all forms of child labor abuse, the company has a clear policy not to hire children for any position. The labor management policy also explicitly prohibits the use of forced labor, human trafficking, and all forms of harassment.
- **Compliance with Laws and Standards:** In addition to our internal labor management framework, the company strictly complies with the Labor Protection Act B.E. 2541 (1998) and principles of fairness.
- **Transparent Employment Conditions:** We ensure that employment conditions regarding wages, working hours, and other requirements are communicated to employees in writing before the start of employment for clear and fair understanding.
- **Promotion of Labor Rights:** The company has established employment policies and procedures in accordance with Thai and international labor standards, covering key issues such as no child labor, no forced labor, no discrimination, no harassment, and no retaliation, as well as promoting freedom of association and collective bargaining.
- **Treatment with Respect and Dignity:** We ensure that employees are treated with respect and dignity, and that no one is subjected to harassment or violence, or the threat of violence, against themselves, their families, or their colleagues.
- **Effective Grievance System:** The company has a clear grievance policy and procedure, allowing employees to express opinions or report problems safely and confidentially. To date, we have not received any complaints or violations, demonstrating the effectiveness of the system.

These policies and practices reflect the company's commitment to upholding the highest standards of labor and human rights as required by the RJC-COP.

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## OCCUPATIONAL HEALTH & SAFETY POLICY

The company places the utmost importance on the health and safety of all employees, a key requirement of the **RJC-COP**. We are committed to complying with all relevant health and safety regulations and laws and providing a sustainably safe working environment. The details are as follows:

- **Compliance with Laws and Standards:** Our occupational health and safety policy is designed to protect all employees in accordance with Thai law and international standards. We strictly adhere to all relevant laws to create a safe and healthy work environment.
- **Safety Committee and Roles:** The company has an elected area safety committee that plays a crucial role in overseeing and promoting safety within the organization. This committee is part of employee participation in creating a safety culture.
- **Training and Education:** We provide regular safety training to educate all employees about relevant safety standards, potential hazards in their respective duties, and appropriate prevention and response methods.
- **Drills and Emergency Preparedness:** To prepare for emergencies, the company conducts regular evacuation and firefighting drills as required by law to ensure that employees can evacuate safely and quickly.

- **Continuous Risk Assessment:** We conduct ongoing occupational health and safety risk assessments in the workplace annually to identify and manage potential risks in a timely manner.
- **Personal Protective Equipment (PPE) and Health Check-ups:** The company provides all necessary PPE to ensure that employees are adequately protected. Additionally, all employees receive legally required health check-ups to monitor their overall health.
- **Specific Production Prohibitions:** In our production process, the use of diamonds containing cobalt is prohibited to reduce potential health risks from such chemicals.

These commitments reflect the company's responsibility to create a safe workplace where all employees can perform their duties confidently and in good health.

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## ENVIRONMENTAL AND ENERGY MANAGEMENT POLICY

The company has an environmental and energy management policy to ensure sustainable processes are used throughout its business operations. Regular training educates employees on the importance of adhering to the current "3Rs" (Reduce, Reuse, Recycle) policy, which aligns with the environmental principles of the RJC-COP.

We conduct environmental risk assessments of the company at the workplace and in the surrounding community, with systematic and regular environmental impact assessments as required by law. Data is analyzed with the goal of further reducing waste and energy consumption.

We collect data on the organization's water and energy costs and usage annually to monitor resource efficiency in our business, with clear targets set for water and electricity consumption.

The Circular Economy philosophy guides the company to work continuously to "close the loop" and reduce waste at each stage of the production process. Current waste reduction policies include recycling office paper and collecting metal scraps for recycling by a world-leading company specializing in metallurgy.

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## PRODUCT DISCLOSURE POLICY

The company has a product disclosure policy as specified in the product disclosure requirements to build partner confidence in the company's products. As part of this policy, certificates will be provided from suppliers to confirm the ethical sourcing of natural diamonds and their suitability for jewelry production (if used), which is in line with the transparent disclosure principles of the RJC.

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## CHALLENGES AND FUTURE GOALS

The journey to sustainability is a process of continuous improvement and development. We recognize that achieving true sustainability faces several challenges, especially in the complex jewelry industry. The company is committed to addressing these challenges systematically while consistently adhering to the principles of the **RJC-COP**:

## Key Challenges:

- **Complete Supply Chain Traceability:** Despite ongoing efforts, tracking and verifying the source of raw materials from upstream to downstream remains a challenge that requires cooperation from all sectors.
- **Reducing the Environmental Impact of Production:** The use of energy, water resources, and waste management in the production process are key issues that the company must continuously work on to reduce negative impacts.
- **Adapting to Higher Expectations:** Increasing expectations from consumers, investors, and regulatory bodies regarding social and environmental responsibility require adaptation and upgrading of operational practices.

## Future Goals:

To address these challenges and drive sustainability, the company has set the following key strategic goals:

- **Improve the Traceability System:** Invest in modern technology and processes to enhance the ability to track the source of raw materials, especially precious minerals, for greater transparency and verification, based on RJC due diligence standards.
- **Reduce Greenhouse Gas Emissions and Improve Resource Efficiency:** Set clear targets for reducing energy consumption, lowering carbon dioxide emissions, and increasing efficiency in the use of water and materials, considering the adoption of circular economy principles in the production process to support RJC environmental goals.
- **Strengthen Community and Employee Engagement:** Develop projects and activities that promote a better quality of life for employees and the community around the factory, including promoting skills and knowledge in sustainability which aligns with RJC social principles.
- **Promote Innovation for Sustainability:** Research and adopt environmentally friendly technologies in the production process and develop new valuable and sustainable products.
- **Expand Collaboration:** Seek opportunities to collaborate with other sustainability organizations and experts to exchange knowledge, experience, and drive industry standards higher, especially with RJC members and stakeholders.

The company believes that with this commitment and clear goals, it can overcome challenges and be part of creating a truly sustainable future for the jewelry industry and society as a whole.

**Report as of September 12, 2025**