



Year 2024 Annual RJC Code of Practice Report

1. Introduction

Global Trend Handcraft Co., Ltd (GT) is a designer and manufacture of jewelry products with a production site located at 123/9 Moo 2 Phraek Sa Mai, Mueang Samut Prakan 10280 Thailand. GT commits to operate business in accordance with the RJC Code of Practices and to integrating ethical, human rights, social and environmental considerations into the day-to-day operations, business planning activities and decision-making processes.

2. Legal Compliance

On a monthly basis, GT conducts monthly updates on applicable laws such as Labor Law, PDPA Law, Customs Law, Money Laundering Law, Occupational Health, Safety, and Environment Law to maintain awareness of legal compliance. Annually, GT conducts evaluation of legal compliance and follow up with corrective action plans for any identified non-conformities to ensure the compliance with applicable laws.

3. Policy And Implementation

The Company's Executive Management endorsed several policies of responsible business practice and have these polices trained and actively communicated to employees. These policies have been put into practice and be regularly reviewed and served as clear expectations of its employees and suppliers, is made publicly available at its official webpage.

4. Reporting

GT communicates publicly and directly with stakeholders at least annually on their business practices relevant to the COP and include contact information for readers to submit queries or ask for more information, enabling the disclosure of additional information based on the level of confidentiality and the situation.

5. Financial Accounts

The financial statement of the Company complies with both IAS and IFRS Standard and be independently audited by both certified public accountant in Thailand on an annually basis and the audited financial statement is available for stakeholders reference.

6. Business Partners

All employees and visitors of GT shall be required to comply with the member's policies, systems and procedures relevant to the COP. GT engages with significant business partners and raise awareness about responsible business practices through :

- a) giving GT business partners a copy of GT's policy commitment to responsible business practices
- b) appending GT's policies to company contracts, where relevant; and
- c) offering training as and where appropriate

7. Human Rights

GT has a human rights policy commitment endorsed at the highest level of their organization to respect human rights and practice it within its operations, business relationships, and procedures.

Annually, GT conducts human rights due diligence to identify, prevent, mitigate and account for adverse human rights impacts that are connected to its business and provide or support legitimate processes to enable the remedy of any adverse human rights impacts that it has caused, contributed to or been linked with.



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This will include taking into account of the results of all applicable external social compliance audits.

Finally, all identified non compliances in the year have been successfully remediated within the corrective action deadline.

8. Due diligence For Responsible Sourcing From Conflict-Affected And High-Risk Areas

In order to ensure GT's commitment to a "non-conflict affected" and OECD 5 steps aligned supply chain, GT has integrated Supply Chain Due Diligence Program to analyze and assess its supply chain of precious metal, colored gemstones, diamonds, or jewelry products containing these materials.

The Following Publicly Available Independent Resources Were Used for The Due Diligence of Money Laundering and Terrorists Financing:

8.1 Global Terrorism Index

Reference: <https://www.visionofhumanity.org/wp-content/uploads/2024/02/GTI-2024-web-290224.pdf>

8.2 Domestic High-Risk Persons

List of persons that are involved or suspiciously involved in money laundering and terrorism financing. Reference: <https://aps.amlo.go.th/aps/public/thailandlist/>

8.3 Corruption Perception Index

The perceived levels of public sector corruption in 180 countries/territories around the world. Reference: https://images.transparencycdn.org/images/CPI2024_Report_Eng1.pdf

8.4 U.S. Sanctions List

Reference: <https://ofac.treasury.gov/sanctions-programs-and-country-information>

8.5 United Nations Sanctions List

Reference: <https://main.un.org/securitycouncil/en/content/un-sc-consolidated-list>

8.6 Financial Action Task Force (FATF)

<https://www.fatf-gafi.org/en/publications/High-risk-and-other-monitored-jurisdictions/Call-for-action-october-2024.html>

<https://www.fatf-gafi.org/en/publications/High-risk-and-other-monitored-jurisdictions/increased-monitoring-october-2024.html>

8.7 The Heidelberg Conflict Barometer

Analysis of the most recent global conflict events in the form of texts and graphics; separate regional and individual country chapters.

Reference : https://hiik.de/wp-content/uploads/2024/11/coba_short.pdf

8.8 TDI CAHRA (Conflict-Affected and High Risk Areas)

Regions with conflict, instability, human rights issues, or weak governance, prompting businesses (especially in minerals/metals) to conduct due diligence to avoid contributing to harm, as guided by OECD standards.



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Reference: https://tools.tdi-sustainability.com/cahra_map

<https://www.cahraslist.net/>

8.9 Global Peace Index

Interactive map that measures global peace according to qualitative and quantitative indicators (security officers and police, political instability, organized conflict, armed services personnel, etc.). Reference: <https://www.visionofhumanity.org/wp-content/uploads/2024/06/GPI-2024-web.pdf>

Summary Of Supply Chain Money Laundering, Terrorists Financing, and CAHRA Due Diligence for The Year Ended 2024	
Grievances through the Grievance Mechanism:	0
Grievances through other sources:	0
Deviations from the internal systems of control:	0
Completed investigations from the deviations:	0
Prompted a high risk supplier to conduct an on the ground assessment of their supply chain:	0
Risk Mitigation Number of discontinued suppliers:	0
Risk Mitigation – Number of suppliers not considered due to unknown origin:	0
Risk Mitigation Temporarily suspended trade:	0
Risk Mitigation Continuing trade through risk mitigation efforts:	0

9. Bribery And Facilitation Payments

GT Prohibits bribery in all business practices and transactions carried out by themselves and by agents acting on their behalf, and has set, trained, and actively communicated the criteria and approval procedures for employees to follow when offering and/or accepting gifts to or from third parties.

GT records relevant gifts to and from third parties in a gift register with amount, and has a specific whistleblowing or other mechanism for employees or stakeholders to raise concerns and investigation of any incidences of suspected bribery within their organization.

There is also system in place to identify, manage, and monitor bribery risk and to protect employees from any penalty or adverse consequences for identifying in good faith concerns related to suspected bribery, refusing to participate in bribery.

During the year, there has been no grievance reporting on neither bribery risks nor sanctions for bribery and attempted bribery identified from employees or interested parties.



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10. Know Your Counterparty Money Laundering And Finance Of Terrorism

GT applies Know Your Counterparty (KYC) policy for suppliers and customers of gold, silver, PGM, diamonds, colored gemstones or jewelry products containing these materials, and that includes

- a) Verify identities and understand the business
- b) Identify high-risk counterparties
- c) Check lists for individuals suspected of money laundering, terrorism financing or politically exposed persons.
- d) Monitor and report suspicious activity.
- e) Nomination of Internal Control department to be responsible for implementing the KYC policy and procedures.
- f) Regularly review, train, and actively communicate the policy to employees and practice it into practice in the Company's operations.
- g) Members shall maintain records of all single or apparently linked cash or cash-like transactions equal to or above 10,000 euros/US dollars and where required by law, GT reports such transactions to the relevant designated authority.

During the year, there have been no grievance reporting, suspicious activities, or high risks business partners identified.

11. Security

GT has established a sophisticated SECOM alarm system covering each entrance and warehouses of the Company with well-trained security guards 24 hours onsite, ensuring the safety of employees, visitors, contractors, and product theft.

GT assesses security risks and establish measures that protect employees, contractors, visitors and personnel employed by relevant business partners against product theft, damage or substitution of products within the premises and shipments.

GT trains its security personnel, supervisors, and nurses the importance of respecting human rights and dignity of all people to promote their awareness in helping to identify, prevent and address violence in workplace.

During the year, there has been no grievance reporting or incident of security or workplace violence.

12. Labor Rights & General Employment Terms

All workers will be provided with complete and accurate terms and conditions of employment in language that they understand before being asked to sign an employment contract covering working hours, wages, leaves, and employees welfares. And no child labor, forced labor, harassment, or discrimination is allowed in both recruitment process and in work place.

Regular employment is equally provided to every employee with mandatory legal labour and social security obligations, along with their freedom of association and the rights to collective bargaining are respected to the full extent required by law.



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GT communicates its anonymous grievances complaints system and location in the orientation of new employees and Human Resource has been assigned to investigate every lodged complaints or grievance by employees.

GT maintains appropriate employee records including wage payments and working hours of all employees for 2 years from the date of termination and the date of payments.

13. Health, Safety, And Environment

GT provides safe and healthy working conditions for all employees in accordance with applicable laws and industry standards,

There has been assessment of risks about workplace hazards and controls to minimize these risks of accidents and injury to employees and a health and safety committee for employees to raise and discuss health and safety issues with management.

Training and information about health and safety are provided to employees in a form and language they can understand and appropriate personal protective equipment is provided free of charge and verify that it is current and correctly worn or used by employees.

There is an onsite nurse with appropriate procedures for transportation to local medical facilities in the case of a medical emergency and assist workers with work-related injuries to physically access medical treatment in accordance with country law and company policy.

GT establishes emergency procedures and evacuation plans for all reasonably foreseeable health and safety emergencies and these shall be accessible or clearly displayed, regularly tested and periodically updated.

There were 6 cases of workplace incidents during the year, which have been investigated and results was fed into reviews of relevant hazard controls to identify opportunities for improvement.

14. Environmental Management

GT establishes and implements an environmental management system and provides training and information about environmental risks and controls to all relevant employees in a format and language that workers can easily understand.

GT has appointed a senior manager responsible for environmental performance and compliance and endorsed a formal commitment to reduce and manage environmental impacts.

GT reviews all its business activities and identified those with the potential to cause adverse environmental impacts and implements controls to eliminate or minimise risks and significant adverse impacts including the identification and implementation for opportunities to improves its environmental performance and trains its employees.

15. Hazardous Substances

GT maintains an inventory of hazardous substances at the Company. Safety data sheets are accessible in a language that employees can understand and wherever hazardous substances are used and their associated risks clearly and actively communicated to all employees who work with them.



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GT does not manufacture, trade or use chemicals and hazardous substances subject to international bans. Wherever technically feasible and economically viable, GT useS alternatives to hazardous substances in their business processes.

GT has a manager responsible for hazardous substances with a policy and procedure for handling harzadous substances. All employees who work with hazardous substances received the necessary training before handling the materials and these training is recorded.

GT does risk assessment regularly of all hazardous substances used on-site and established controls to address actual and potential risks.

16. Wastes And Emissions

GT enacts a policy and procedure for identifying significant wastes and emissions to air, water and land generated in their business processes and responsibly manage the identified wastes and emissions, in particular as the followings:

- a. Quantify wastes and emissions to manage and monitor trends over time and drive continuous improvement in environmental performance.
- b. Apply the principles of reduce, reuse, recycle and recover to minimise environmental impact where applicable, including reducing greenhouse gas emissions and increasing energy efficiency.
- c. Discharge or dispose of wastes and emissions in compliance with applicable law or, where applicable law does not exist, in line with prevailing international standards.

GT has appointed a manager responsible for overseeing the Company's waste and emissions and done risk assessments in a regular interval to identify all significant wastes and emissions and proactively identifies opportunities to reduce wastes and emissions, GT monitors and analyses key characteristics of its waste and emissions to identify trends.

GT will start measuring Corporate Carbon Footprint in 2026, which allows GT to build short- and long-term plans to reduce its Scope 1, 2, and 3 carbon emissions, and in the coming years, **Use of**

17. Natural Resources

GT monitors energy and water use in their business and establish energy and water efficiency initiatives and identifies other significant natural resources used in their business and seek to ensure their efficient use and will continue to improve environmental performance by installing solar panel in year 2026

18. Representations

GT does not and will not make any untruthful, misleading or deceptive representation, or make any material omission in the selling, advertising or marketing of any gold, silver and PGM materials, jewellery products, diamonds, coloured gemstones, or treated, synthetic, reconstructed, composite or simulant diamonds or coloured gemstones.

GT implements the following guidelines for disclosing true and complete information of all types of jewelry products:



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- A. The fineness of gold, silver or PGM shall be accurately disclosed. The description of fineness or content shall be equally conspicuous as the word 'gold', 'silver' or the PGM or abbreviation. Any quality marks used shall be applied in accordance with applicable law or industry standards.
- B. The use of gold, silver and PGM as a plating material shall be accurately disclosed. The description of the plating and fineness or content of material used shall be equally conspicuous as the word 'gold', 'silver' or the PGM or abbreviation.
- C. Treated diamonds and treated or heated coloured gemstones shall be disclosed as either 'treated' or with specific reference to the treatment. The description shall be equally conspicuous as the word 'diamond' or the name of the coloured gemstone. Any special care requirements that the treatment creates shall be disclosed.
- D. Wholly or partially synthetic diamonds or synthetic coloured gemstones shall be disclosed as 'laboratory grown'. The description shall be equally conspicuous as the word 'diamond' or the name of the coloured gemstone.
- E. Composite (or assembled) diamonds and coloured gemstones constructed of two or more parts shall be disclosed as 'composite', 'assembled', 'doublet' or 'triplet', and by the correct name of the material of which it is composed. The description shall be equally conspicuous as the word 'diamond' or the name of the coloured gemstone used.
- F. Reconstructed diamonds and coloured gemstones shall be disclosed as such and the description shall be equally conspicuous as the word 'diamond' or the name of the coloured gemstone.
- G. Any artificial product used to imitate the appearance of diamonds or coloured gemstones without having their chemical composition, physical properties and/or their structure shall be disclosed as 'imitation' or 'simulant' along with the correct name of the material of which it is composed. The description shall be equally conspicuous as the word 'diamond' or the name of the coloured gemstone.
- H. Describe the size or carat weight, colour, clarity or cut of diamonds and the quality of coloured gemstones in accordance with the recognised guidelines appropriate to the particular jurisdiction.

GT also takes substantive and documented action to avoid buying or selling undisclosed synthetic diamonds by implementing the following practices:

- a. Obtain a written warranty from their suppliers.
- b. Have effective policies, procedures, training and monitoring systems in place to avoid the possibility of undisclosed synthetic diamonds being switched for natural diamonds within the GT.
- c. Employ a documented due diligence process to identify and mitigate risks related to undisclosed synthetic diamonds entering their supply chain. Identify possible high-risk contamination points.
- d. Appropriate record-keeping and training to support proper product disclosure.
- e. For polished diamonds classified as high risk, carry out testing using a defined, credible and transparent protocol. This can be an existing industry-accepted protocol or one that is defined by the member. The protocol must:
 - I. Incorporate an appropriate approach for testing loose and set polished diamonds.
 - II. Include either in-house testing, using relevant and effective detection equipment, or outsourced testing by a qualified service provider, such as a gemmological laboratory.
 - III. Include testing at least once at a point in the process where there is no longer any risk of introducing undisclosed synthetics before the diamond parcel is sold. This is normally just before sale.
- IV. Be available to clients, including the procedure for managing test referrals.



Global Trend Handcraft Co., Ltd.

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19. Conflict diamonds and Kimberley Process certification scheme

GT does not knowingly buy or sell conflict diamonds nor help others to do so and adopts the World Diamond Council System of Warranties (SoW) and ensures in and out of GT are accompanied by the correct warranty statement and information.

In addition, GT has a system in place to prevent buying conflict diamonds as well as ensuring that all its employees who buy or sell diamonds are well informed and trained about trade association resolutions and government restrictions prohibiting the trade in conflict diamonds.

20. Conclusion

2025 would be the first year for GT to implement code of practice -RJC and the management decides to have the COP-RJC certified by having initial audit in September 2024 for certify the compliance with code of practice in RJC.

Best Regards

Global Trend Handcraft Co. Ltd

Printed Name: Settha Wuttipongchaiyakij

Position: General Manager

Date: 30th October 2025

