

J. HOMAN LTD.

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OUR RESPONSIBLE BUSINESS PRACTICES POLICY

J. Homan Ltd. maintains an ongoing commitment to responsible corporate citizenship. The advancement of social, environmental and ethical practices permeates throughout all operations, systems and activities of the organization. The Management of J. Homan Ltd. as a member of the Responsible Jewellery Council (RJC) is committed to complying with the Code of Practices of RJC. We shall strive to:

- Adhere to ethical business practices
- Uphold fundamental human rights, treat employees with respect, encourage diverse workforce and promote a safe working environment
- Promote efficient resources and energy
- Comply with applicable laws in the country where we operate and manage business risks including contractors, suppliers and partners.

ETHICAL POLICY

MONEY LAUNDERING, TERRORISM FINANCING, OTHER FINANCIAL OFFENCES/ AML-CFT

- J. Homan Ltd. recognizes the fact that entities in the gems and jewelry sector have to take on the onus of analyzing their potential vulnerabilities to money laundering and implement specific steps that are required for protection against abuse by criminals.
- Strict compliance is ensured at all times, with all applicable national and, where appropriate international laws/regulations with respect to money laundering, terrorism financing, bribery, facilitation payments, corruption, smuggling, embezzlement, fraud, racketeering, transfer pricing and tax evasion.
- Critical steps such as KYC & KYS, identification of a suspicious transaction, reporting to management and record keeping as required by the local act and legislation are complied with.

SYSTEM OF WARRANTIES

- J. Homan Ltd. is fully committed to complying with all the requirements specified in the World Diamond Council's (WDC) System of Warranties Declaration.
- For polished diamonds, warranties-in and warranties-out are checked by an independent auditor.

ANTI-BRIBERY AND FACILITATION PAYMENT POLICY

- J. Homan Ltd. shall ensure complete prohibition of bribery and facilitation payments across the organization to obtain or retain business.

- J. Homan Ltd. will not offer, accept or countenance any payments, gifts in kind, hospitality, expenses or promises as such that may compromise promises of fair competition.

EMPLOYMENT

- J. Homan Ltd. shall ensure that, at all times, respect of fundamental human rights and the dignity of the individual, according to the UN Universal Declaration of Human Rights are maintained.
- J. Homan Ltd. shall comply with federal, state and local laws for labor payment and benefits to the employees.

HEALTH AND SAFETY

J. Homan Ltd. recognizes the need to develop a sustainable, value-creating business and is committed to the following:

- Any adverse impact of its business processes on those who carry it out shall be identified and eliminated. Toward this end, the Company will systematically review its operations to identify sources of health and safety related risks.
- This review will use appropriate standards as required by prevailing laws, expert opinion and its knowledge of best practices.
- All workplaces will comply with applicable local safety regulations.

NON-DISCRIMINATION, DISCIPLINARY PRACTICES

- Any form of discrimination relating to the hiring, discharge, pay, promotion and training of employees on the basis of race, national origin, religion, age, disability, gender, marital status, sexual orientation, HIV status, membership of worker representative bodies, political affiliations, or any criteria that are unlawful is strongly discouraged by the Company and any such reported incidents will be viewed as a serious violation of this Ethical Policy.
- J. Homan Ltd. encourages all personnel to voice concerns promptly, if they have a genuine reason to believe that a policy, Company operation or practice is or will likely be in violation of any law, regulation or internal Company rule or policy, including this Business Principles.
- J. Homan Ltd. shall assure all employees who come forward in good faith to report issues, that they will be treated fairly and respectfully.

SEXUAL HARASSMENT

- We firmly prohibit sexual harassment of any employee by another employee, supervisor, or a third party. Harassment of third parties by our employees is also prohibited.

CHILD LABOR

- No form of child labor should be employed at J. Homan Ltd.
- The Company will implement suitable policy and procedures to verify the age proof of all new employees joining the organization

VOLUNTARY EMPLOYMENT

- Employees shall be free to leave their employment without threat or coercion

FREEDOM OF ASSOCIATION

- Where permitted by law, the Company will recognize and respect the right of employees to freedom of association and collective bargaining. In all events, employees shall be free to express legitimate grievances and concerns to management without fear of retribution or punishment.

HUMAN RIGHTS

- **HUMAN RIGHTS** : J. Homan Ltd. at all times respects the fundamental human rights and dignity of the individual as defined by the United Nations Universal Declaration of Human Rights.
- **HUMAN TRAFFICKING**: J. Homan Ltd. complies with all national and international laws and regulations prohibiting human trafficking.

ENVIRONMENT PROTECT

- J. Homan Ltd. complies with all relevant national environmental legislation and conducts its operations in a manner that safeguards the environment, minimizes wastes, emissions, energy consumption, and unnecessary bulk use.

HAZARDOUS SUBSTANCES

- J. Homan Ltd. does not manufacture, trade, and/or use chemicals and hazardous substances in its business process.

WASTE AND EMISSIONS

- J. Homan Ltd. disposes of waste substances in compliance with applicable law.

USE OF ENERGY AND NATURAL RESOURCES

- J. Homan Ltd. seeks to ensure the efficiency of its business operations in terms of consumption of natural resources.

SYNTHETIC DIAMONDS

J. Homan Ltd. is committed to fighting against undisclosed synthetic diamonds. The following methodology has been adapted for ensuring compliance to undisclosed synthetic diamonds:

- Buying from trusted suppliers.
- Where applicable, necessary declaration of compliance is obtained from the supply chain and chain of assurance is passed on to the customers by printing synthetic declarations on all its invoices.

William

William Chow
C.E.O.
June 2023