

J. HOMAN LTD.

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Annual Statement to Company Stakeholders

J. Homan Ltd. is committed to conducting its business in an ethical and responsible manner and to supporting responsible sourcing practices throughout its operations and supply chain.

J. Homan Ltd. supports J. Homan USA's commitment to the Responsible Jewellery Council (RJC) Code of Practices by maintaining policies and procedures that promote ethical business conduct, product integrity, human rights, and responsible sourcing.

During 2026, J. Homan Ltd. reviewed its responsible sourcing and product integrity management system and implemented updates to support the requirements of the RJC Code of Practices (COP) and the Laboratory Grown Materials Standard (LGMS), including:

- Review and update of Responsible Sourcing and Supply Chain Policies.
- Review of Supplier Terms of Business and Supplier Compliance Documentation.
- Review of Know Your Counterparty (KYC) procedures.
- Employee training on responsible sourcing, product integrity, and the identification and disclosure of natural and laboratory-grown diamonds.
- Review of commercial documentation to ensure accurate product descriptions and appropriate disclosure of laboratory-grown diamonds where applicable.
- Ongoing supplier due diligence consistent with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (CAHRAs).

J. Homan Ltd. remains committed to:

- Respecting internationally recognized human rights.
- Conducting business with integrity and transparency.
- Supporting responsible sourcing practices.
- Maintaining accurate product identification and disclosure.
- Working with suppliers that support ethical business practices.
- Continuously improving its responsible sourcing and product integrity processes.

Any concerns regarding responsible sourcing, product integrity, or ethical business conduct may be reported directly to J. Homan Ltd. Management for review and appropriate action.

This letter to stakeholders has been posted online and sent out to the company email list.

Policies and procedures are available at <http://jhoman.com.hk/> and upon request.

William Chow, CEO

May 2026