

The Responsible Jewellery Council (RJC) Policy

CINE CO.,LTD. Is a leading importer, manufacturer, and exporter of gemstones, catering to both domestic and international markets. Each piece of natural gemstone material is meticulously selected and processed by skilled artisans who have undergone rigorous and intensive training to achieve excellence. Customers can rest assured that our gemstones are crafted in meticulously controlled environments, adhering to the highest standards of precision cutting and polishing.

According to the Responsible Jewellery Council Code of practice (COP) and we are the RJC member, our company established several policies to comply with all RJC COPs and response to the world include employees, supply chain, human rights, Anti-Bribery and corruption,

1. **Responsible Sourcing of minerals:** CINE CO.,LTD. will source polished diamonds from responsible and conflict-free sources. The company conducts the due diligence to understand our supply chain to ensure all diamonds are conflict-free and not associated with any human rights abuses, armed conflicts, or environmental impacts. The company adopts and complies with the Kimberley Process Certification Scheme (KPCS), World Diamond Council (WDC) System of Warrantee (SoW) as minimum requirement for trading diamonds.
2. **Human Rights and Labor Practices:** CINE CO.,LTD. will respect and protect human rights throughout the jewellery and diamond supply chain. This includes fair treatment of workers, adherence to labor laws, and prohibition of child labor, forced labor, harassment and discrimination.
3. **Environmental policy:** CINE CO.,LTD. encourages all stakeholders to minimize the environmental impact of their operations. This involves environmental management, adopting sustainable practices, reducing carbon emissions, reducing air-pollution, managing waste responsibly, and promoting responsible water and energy consumption.
4. **Transparency and Traceability:** CINE CO.,LTD. emphasizes the importance of transparency and traceability in the jewellery supply chain. Members are encouraged to provide accurate and reliable information about the origin and journey of their products, enabling customers to make informed choices.
5. **Business Ethics and Integrity:** CINE CO.,LTD. promotes our ethical business practices, including fair competition, anti-corruption measures, and responsible marketing and advertising.

6. Continuous Improvement: CINE CO.,LTD. is committed to continually improve our responsible practices by setting goals, monitoring performance, and engaging in regular assessments and audits. We also encourage stakeholders for the continual improve their practices.

This policy is issued and announced on 1 July 2024.

Signed



Mr. Thanasak Subhirankul
Chief Executive Officer.

Human Rights Policy

CINE CO.,LTD. aims to conduct business with ethics holding on to responsibility to society and all groups of stakeholders based on Good Corporate Governance principle and Responsible Jewellery Council Code of Practices (RJC COPs). For human rights protection, CINE CO.,LTD. has strictly complied with applicable laws and international standards especially giving support to and complying with Universal Declaration of Human Rights: UDHR, United Nations Global Compact: UNGC, United Nations Guiding Principles on Business and Human Rights: UNGP and the International Labor Organization Declaration on Fundamental Principles and Rights at Work: ILO.

To ensure that CINE CO.,LTD.'s business is free from human rights violation, the Management of CINE CO.,LTD. considers, therefore, it is appropriate to define the Human Rights Policy and Guidelines to prevent violation of human rights in every activity of CINE CO.,LTD.'s business (direct activity) including business partner in business value chain and supply chain.

Scope of Application

This Human Rights Policy is applicable to all activities of CINE CO.,LTD. (employees, direct business activities, products and services) where CINE CO.,LTD. has management control in own operations.

CINE CO.,LTD. expects business partners, such as suppliers, customer, contractors where CINE CO.,LTD. does not have overall control, as well as others to uphold and comply with this Policy.

Definition Terms in the Human Rights Policy

"Human Rights" are rights inherent to all human beings, regardless of physical or mental status, race, nationality, country of origin, ethnicity, religion, gender, language, age, skin color, education, social status, culture, tradition or any other status as stipulated by laws of each country and treaty each country has commitment to. Human rights include the rights to life and liberty, freedom from slavery and torture, freedom of expression and association, the right to work and education, and many more. Everyone is entitled to these rights, without discrimination.

Human Rights Policy

The management and employees at all level shall be aware of importance of, respect human rights of every aspect of everyone including social and community, laws of each country and treaty each country is committed to and:

- treat everyone following human rights principle on equal basis without discrimination,
- avoid any act considered violation of human rights,
- support human rights protection,
- prohibit child labour, forced labour and including harassment and discrimination,
- support communication, dissemination, education, creation of understanding, defining direction, monitor and provide any support to any stakeholders or business partner in the business value chain including supplier, customer and contractor to join the business with ethics respecting human rights and treating everyone based on the human rights principle in this policy.

Guidelines

1. Everyone shall pay respect to human rights and treat each other with respect and honor on equality basis without considering differences in physical or mental status, race, nationality, country of origin, ethnicity, religion, gender, language, age, skin color, education, social status, culture, tradition or any other status.
2. Care must be taken when performing duty to prevent any risks in human rights violation in business. Everyone shall monitor and provide any support to protect human rights.
3. Everyone shall support actions to protect human rights.
4. Everyone shall support communication, dissemination, education, creation of understanding, defining direction, and provide any support to any stakeholders or business partner in the business value chain including supplier, customer and contractor to join the business with ethics respecting human rights and treating everyone based on the human rights principle in this policy.
5. Everyone shall monitor and provide any support to protect human rights. They shall monitor human rights respect, not ignore or pay attention when finding any action matching human rights violation relating to “Company name”. Report must be made to Management or people of responsibility on this issue. Such person shall give cooperation to any inquiry or investigation of truth. In case of any doubt or question, such person shall consult with management who responsibility via the assigned channels.
6. CINE CO.,LTD. shall fairly treat and protect any whistleblower who reports a violation of the human rights of an individual related to CINE CO.,LTD. by implementing whistleblower protection measures to protect all whistleblowers and informants involved as stipulated in CINE CO.,LTD. Whistleblower Protection Policy.

7. CINE CO.,LTD. shall continuously develop and conduct a Due Diligence Process to identify human rights risks and impacts and potentially affected stakeholders, plan for corrective and preventive actions on addressing, preventing, and managing human rights violations, and to track and monitor the situation. Also, appropriate mitigation plan shall be set for human rights violation case.
8. CINE CO.,LTD. shall track and monitor the performance on human rights management following tracking and monitoring processes, including a provision of support and cooperation in the remediation of negative human rights impacts the company has caused or contributed to.
9. CINE CO.,LTD. is determined to create and maintain corporate culture aiming to respect human rights according to this Human Rights Policy.
10. Any person who violates the human rights which is also acting against CINE CO.,LTD. policy and RJC COPs shall be considered disciplinary penalty as defined by CINE CO.,LTD. and may be subject to legal punishment if the act is against the law.

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Supply Chain Policy

1. CINE CO.,LTD. is one of the world's major diamond trading company emphasizes on creating value and success with our customer through the trading of Diamonds. This policy confirms CINE CO.,LTD.'s commitment to respect human rights, avoid contributing to the finance of conflict and comply with all relevant UN sanctions, resolutions and laws.
2. CINE CO.,LTD. is a member of the Responsible Jewellery Council (RJC). As such, we commit to proving, through independent third-party verification, that we:
 - a. respect human rights according to the Universal Declaration of Human Rights and International Labour Organization Fundamental Rights at Work;
 - b. do not engage in or tolerate bribery, corruption, money laundering or finance of terrorism;
 - c. support transparency of government payments and rights-compatible security forces in the extractives industry;
 - d. do not provide direct or indirect support to illegal armed groups; and
 - e. enable stakeholders to voice concerns about the jewellery supply chain.
 - f. are implementing the OECD 5-Step framework as a management process for risk based due diligence for responsible supply chains of minerals from conflict-affected and high-risk areas.
3. We also commit to using our influence to prevent abuses by others. We address any risks in our supply chain composed of bribery, human rights, anti-corruption, fraud, money laundering, health & safety, environmental to our supplier and customer due diligence. The due diligence and risk assessment of supplier and customer is conducted annual basis, or any circumstantial risks which changed during the year. We will send out our Know-Your-Counterparty questionnaire to obtain information with related document for assessing any risks and include during our business transactions.
We also set out the due diligence criteria to avoid our diamonds are sourced from conflict free and aligned with Kimberley Process Certification Scheme.
As we established the grievance policy to hear any concerns from any stakeholders and interested parties. If you have any concerns to our supply chain or our suppliers sourced from Conflict-Affected and High-Risk Areas (CAHRAs).

4. Regarding serious abuses associated with the extraction, transport or trade of Precious Metals/diamonds/coloured gemstones

We will neither tolerate nor profit from, contribute to, assist or facilitate the commission of:

- a. torture, cruel, inhuman and degrading treatment;
- b. forced or compulsory labour;
- c. the worst forms of child labour;
- d. human rights violations and abuses; or
- e. war crimes, violations of international humanitarian law, crimes against humanity or genocide.

5. We will immediately stop engaging with upstream suppliers if we find a reasonable risk that they are committing abuses described in 4 or are sourcing from, or linked to, any party committing these abuses.

6. Regarding direct or indirect support to non-state armed groups

We only sell or purchase diamonds that are fully compliant with the Kimberley Process Certification Scheme and, as such, will not tolerate direct or indirect support to non-state armed groups, including, but not limited to, procuring diamonds from, making payments to, or otherwise helping or equipping non-state armed groups or their affiliates who illegally:

- a. control mine sites, transportation routes, points where diamonds/coloured gemstones are traded and upstream actors in the supply chain; or
- b. tax or extort money or diamonds at mine sites, along transportation routes or at points where diamonds are traded, or from intermediaries, export companies or international traders.

7. We will immediately stop engaging with upstream suppliers if we find a reasonable risk that they are sourcing from, or are linked to, any party providing direct or indirect support to non-state armed groups as described in paragraph 6.

8. Regarding public or private security forces

We affirm that the role of public or private security forces is to provide security to workers, facilities, equipment and property in accordance with the rule of law, including law that guarantees human rights. We will not provide direct or indirect support to public or private security forces that commit abuses described in paragraph 4 or that act illegally as described in paragraph 6.

9. Regarding bribery and fraudulent misrepresentation of the origin of Precious Metals/Diamonds/Coloured gemstones

We will not offer, promise, give or demand bribes, and will resist the solicitation of bribes, to conceal or disguise the origin of diamonds, or to misrepresent taxes, fees and royalties paid to governments for the purposes of extraction, trade, handling, transport and export of diamonds.

10.Regarding money laundering

We will support and contribute to efforts to eliminate money laundering where we identify a reasonable risk resulting from, or connected to, the extraction, trade, handling, transport or export of diamonds.

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Chief Executive Officer.

Anti-Bribery and Anti-corruption Policy

CINE CO.,LTD. place great importance on anti-corruption guidance and strive to comply with anti-fraud, anti-corruption, and anti-bribery laws involving officials in the governments and employees of the private sectors either within or outside the country. CINE CO.,LTD. also promotes anti-corruption awareness of all forms of corruption among all levels of personnel.

The Managing Director has arranged this policy as a part of the Responsible Jewellery Council and Corporate Governance Policy to ensure that CINE CO.,LTD. will comply with all prescribed policies. Also, this policy is the standard practice for Management and Employees at all levels, and any person with activities beneficial to CINE CO.,LTD. Any violation considered inappropriate and against CINE CO.,LTD.'s policies will be subject to disciplinary and legal punishments.

Definition

Fraud refers to any activities seeking unlawful benefits for oneself or others, including embezzlement, financial statement manipulation, and corruption.

Corruption refers to any activities, whether offering, promising, demanding, or asking for assets or other benefits with government officials or any personnel that poses business activities with the Company, either directly or indirectly. The activities influence persons to conduct, or abstain from conducting their duties, or to acquire or retain impropriated business benefits, except for receiving consent from laws, rules, regulations, local traditions, or trade customs.

Giving or Receiving of Gifts refers to giving or receiving money, assets, payments, or other benefits.

Entertainment and Hospitality refers to expenditure for business hospitality such as hosting of meals or parties, sport entertainment, and other expenditures directly related to business operations, or trade customs, as well as business training.

Donation and Sponsorship refers to offering financial support, products, or services to requesters. The objectives are for society's public interest, or promotion of business and the good image of CINE CO.,LTD.

Political Aid refers to offering assets, money, gifts, rights, or other benefits to help, support, or benefit a political entity. The political entities included political parties, politicians, or any persons whose duties involved politics or political activities, either directly or indirectly.

Conflict of Interests refers to any activities or circumstances in which a person has a private or personal interest in conflict with the utmost benefits of CINE CO.,LTD. Whether it is from contacting individuals involved in the businesses of CINE CO.,LTD., or from abusing an opportunity or information from being employees to seek personal benefits, and engaging in the same business as CINE CO.,LTD., or from working for other areas beyond CINE CO.,LTD., which may affect performance under the responsibility.

Facilitation Payment refers to an unofficial payment made in return for services which the payer is legally entitled to receive without making such payment. Normally, it is a relatively minor payment made to a government official to assure or expedite the performance of a routine or necessary action, such as the issue of a permit or certificate, and the providing of public service.

Government Officials refer to politicians, government officials, or local government officials with positions or fixed salary, personnel or individuals working in state enterprise or government agencies, local council executives and members without political positions, officers under Local Administration laws, including committee, subcommittee, workers of government, state enterprise, or government agencies, and person or group of persons who exercise authority or assign to exercise government's administrative authority to take a legal action, regardless they're established under government, state enterprise or other government entities.

Involving Persons refer to spouses, children, parents, siblings, or close relatives of Management and Employees at all levels of CINE CO.,LTD..

RJC refers to Responsible Jewellery Council

RJC COPs refers to Responsible Jewellery Council Code of Practices

Principal

CINE CO.,LTD.'s Management, Employees, and any person with activities beneficial to CINE CO.,LTD. must perform their duties in accordance with laws and regulation of anti-fraud and anti- corruption as well as the Company's Corporate Governance and policy, article of association, practice and guideline. They must perform duties transparently and must not act in any way that indicates an intent of fraud and corruption, including asking for, operating, or accepting any forms of corruption for benefits of themselves, involving persons, friends, and acquaintances. They must always prepare to be reviewed or investigated their work and business operation by authorized staff from involving agencies. Nevertheless, CINE CO.,LTD.'s suppliers, subcontractor, customers and other business partners may consider bringing the Company's policies and RJC COPs to apply where they find appropriate operations.

Measures and Operational Guidelines for the Company

1. CINE CO.,LTD. has delegated an Anti-Corruption Working Group to effectively execute the Company's Anti-Corruption measure according to the declared intent to join the RJC member.
2. CINE CO.,LTD. will constantly review and amend this Anti-Corruption Measure, and report to the Corporate Governance Committee annually to evaluate, amend, and develop measures to ensure compliance with changing corruption risks.
3. CINE CO.,LTD. has issued corruption risk assessment, and risk protection measures covering operational control, environment control, financial control, and document storage.
4. CINE CO.,LTD. has received the external audit as the control systems over the financial report recorded process, accounting process, and data storage.
5. CINE CO.,LTD. maintains political neutrality. Also, the Company has no policy to provide financial support, resources, or any assets to politicians, political parties, or any political groups for the benefits of the above politicians, political parties, or any political groups, either directly or indirectly.
6. CINE CO.,LTD. has no policy to provide facilitation payment, either directly or indirectly. The Company will not execute or accept any action to exchange with facilitation of business operation.
7. CINE CO.,LTD. has prescribed appropriate, comprehensive criteria of recruiting government officials to prevent the process from receiving any benefits. For transparency purposes, the Company also issued measures to reveal information involving hiring government officials to the public.
8. CINE CO.,LTD. has Human Resource policy and procedures on the recruitment and selection process, promotion, performance appraisal, and compensation offered to employees in order to demonstrate anti-corruption intention.
9. CINE CO.,LTD. will not demote, punish, or provide any negative impacts to personnel who deny fraud and corruption activities, despite the activities may cause CINE CO.,LTD. to lose a business opportunity. The Company will clearly communicate this to its employees.
10. CINE CO.,LTD. will constantly train and educate the Anti-Corruption Measure and knowledge to CINE CO.,LTD. employees.
11. CINE CO.,LTD. communicates the Anti-Corruption Policy and Guidance to its customers, suppliers, business partners, stakeholders, and the public, via diverse channels in order to acknowledge and execute.
12. CINE CO.,LTD. has established the Announcement of CINE CO.,LTD. On Guidelines for Accepting and Offering of Gifts, Hospitality, or Other Similar Forms of Reward to apply as guidance for CINE CO.,LTD. employees to conduct themselves properly.

13. The operation under this policy complies with the Company's Corporate Governance and RJC COPs and relevant policies, rules, regulations, and guidance.
14. CINE CO.,LTD. constantly reviews this policy every year as one of our tasks in annual management review which is in accordance with the Responsible Jewellery Council Code of Practices as membership of Responsible Jewellery Council, or by an appropriate period following the changing of involving laws, rules, and regulations. The review process will be proposed for approval from the Managing Director.

Punishment

1. CINE CO.,LTD. has established penalties for Management and Employees who fail to comply with the Anti-Corruption and anti-Bribery Measures. In the case of Directors, the punishment is to discharge. For Executives and Employees, the punishment is imposed based on disciplinary penalties provisions, as well as relevant clauses of laws, regulations, and the Company's Corporate Governance and RJC COPs.
2. In the case that involving persons, or customers, suppliers, business partners fail to comply with the Anti-Corruption and Anti-Bribery Measure. CINE CO.,LTD. may consider terminating any business activities with that involving persons, customers, suppliers, or business partners.

Announced and approved on 1 July 2024.



Mr. Thanasak Subhirankul
Chief Executive Officer.

Complain and Whistle blowing Policy

CINE CO.,LTD. has a policy and strives to listening to complaints from all stakeholders either within or outside the organization in relation to good corporate governance and business code of conduct, Responsible Jewellery Council: Code of Practices, corporate compliance or fraud reporting.

The Company commits to processing complaints with transparency, honesty and fairness equally including keep personal information confidential and provides measures to protect the sincere complainants and relevant witnesses. This is to ensure that the Company's operations be efficient and conform with the principles of good corporate governance and compliance policy, also to prevent risks and increase the effectiveness of the early warning mechanism for safeguarding against damage that may occur to the Company and stakeholders.

The Company has established the whistleblowing framework as follows;

1. Scope of complaints which can be submitted via Whistleblower channel covers
 - 1.1. Any fraud
 - 1.2. Money laundering in any cases
 - 1.3. Any bribes make with any stakeholder
 - 1.4. Misconduct or legal breach as well as other matters relating to business ethics.
 - 1.5. Human rights and labour rights
 - 1.5.1. Any discrimination
 - 1.5.2. Sexual and non-sexual harassment
 - 1.5.3. Child labour used in the company, sub-contractor, suppliers.
 - 1.5.4. Forced and compulsory labour include bond-labour, human trafficking and etc.
 - 1.5.5. Freedom of association and collective bargaining
 - 1.6. Health and safety related issues to employees and other related persons.
 - 1.7. Significant impacts to environment
 - 1.8. Un-disclosed product information included synthetic diamond.
 - 1.9. Kimberley Process Certification Scheme (KPCS), World Diamond Council (WDC) System of Warrantee (SoW)
that may affect all stakeholder, including vulnerable groups, i.e., children, person with disabilities, woman, minorities, migrant people, third-party contracted labor, indigenous people, local communities, LGBTQI+, older persons and pregnant women.

The scope does not include the cases that the management have given resolutions or final decisions nor matter that is being filed in the court or has reached the final judgment of the court.

2. Complaints can be submitted via the following channels:
 - (1) Whistleblower channel in the Company website: ciengems.com
 - (2) Whistleblower channel in open door policy or directly to Management
 - (3) E-Mail: narongkod@ciengems.com
 - (4) Mail to the management
To Mr. Narongkod Kompasakorn
Addresss: 555 Soi Chokchaijongjamroen,
Bangphongphang, Yan Nawa
Thailand 10120
 - (5) Direct phone call: +66-(0)-818422898

3. Complaints shall be comprised of
 - (1) Name and surname, address, phone or mobile phone number, e-mail address of complainant in order to reporting results, however, the complainant may choose to remain anonymous.
 - (2) Name, surname and address of the person who is accused in the complaint (if available).
 - (3) The date that the complaint is filed.
 - (4) The date that the complained action took place.
 - (5) Factual information and description of complained actions which are within the scope mentioned above.
 - (6) Documentary evidence relating to the complaints (if any)

The management shall be acting as a case coordinator to register a complaint, giving a general examination as to adequacy of complaint information prior to transfer the case to a relevant party for fact finding. In case of uncertainty of the complaint, the Company may consider taking any appropriate action regarding related Laws, Rules and Regulations. Such actions will be under the principle of privacy and protection measurement for the complainants and witnesses in accordance with this policy.

4. The Company will protect the identities and personal information of the complainant or relevant witnesses at a Strictly Confidential level, in accordance with the confidentiality and security of document rules of the Company.

In principle, when a complainant fully completes the complaint process, he/she will receive a registration number and code number to identify him/herself when contacting the Company. This Registration number and code number will replace the complainant's real name or personal information and identity during the investigation process. This is to protect and secure the identity and personal details or complainants or witnesses. Privacy and identity protection measures, however, can be modified or altered if the Company deems appropriate or necessary.

The Company will correspond to the complainant in the following ways:

- To confirm receipt of complaints or registration for complaint filing.
- To request for additional details and information
- To inform and update the progress or inform the result of the complaint consideration.
- Other correspondences deemed appropriate.

5. Consideration or investigation processes and determination of penalties will be in accordance with the rules, regulations or guidelines issued by the Company, or any relevant rules and laws.

6. The complainant shall be aware and understand that all complaints made to the Company must be in good faith and honest, and only truthful information be given. In the event that the complainant intends to give false information or to defame the organization or person(s) in the Company, the Company maintains the rights to enforce any action with the complainant according to the Company's procedures or relevant rules and regulations and can proceed to the relevant laws as appropriate.

This policy is issued and announced on 1 July 2024.

Signed



Mr. Thanasak Subhirankul
Chief Executive Officer.

Receiving and Offering Gifts, Hospitality, and Other Benefits Policy

CINE CO.,LTD. its business with adherence to good corporate governance principles while observing business ethics and transparency. The company treats all stakeholders equally. The company avoids any act that may lead to discrimination or may cause conflicts of interest. In this regard, a set of guidelines for receiving and offering gifts, hospitality, and other benefits (No Gift Policy) under CINE CO.,LTD.'s Anti-Corruption Policy was developed as a standard of business conduct to ensure transparency, efficiency, sustainable growth, and dignity.

Principle

CINE CO.,LTD. Personnel must not accept or offer bribes and other benefits for CINE CO.,LTD. Personnel or outsiders, particularly government officials. Any CINE CO.,LTD. Personnel, who is found to have accepted or offered bribes or other benefits, will be subject to both disciplinary action under IRPC regulations and legal proceedings.

Guidelines

1. Offer of gifts, souvenirs, and other benefits

1.1 Offering gifts or souvenirs on some special occasions* is acceptable but must not contravene relevant laws and local customs. In Thailand, for example, a gift or souvenir with a monetary value not exceeding 3,000 baht per person per occasion is acceptable, according to the announcement of the National Anti-Corruption Commission. Moreover, gifts or souvenirs to be offered should come in the form that enhance CINE CO.,LTD.'s corporate image, which include:

1.1.1 Calendars or diaries

1.1.2 Company products

1.1.3 Gifts that bear CINE CO.,LTD. corporate logo /corporate brand

Note:

() means festivals or special occasions where gifts are usually given. This may also mean occasions where people express their congratulations, gratitude, or assistance as normal practice in the society.*

(Ref: Regulations of the Office of the Prime Minister on Giving or Accepting Gifts by Government Officers B.E. 2544 (2001))

1.1.4 Products from projects under the royal initiatives, products from local communities nearby CINE CO.,LTD.'s operating areas, or products intentionally made for charity or those that support sustainable development

1.2 Giving gifts and souvenirs should be based on a single standard to avoid discrimination.

1.3 It is prohibited to offer gifts, souvenirs, material goods, or other benefits to spouse, children, or those having acquaintance with government officials, customers, business partners, and those with whom we are having business. This will be considered receiving gifts via an intermediary.

1.4 Giving gifts on some special business occasions, such as inauguration day, contract signing, is acceptable. However, the gift to be offered must not have a monetary value exceeding 3,000 baht otherwise must receive a prior approval from the top management of the company or prior approval under the regulations of CINE CO.,LTD..

1.5 As CINE CO.,LTD. is a member of Responsible Jewellery Council, Responsible Jewellery Council Code of Practices required to records all gifts which received or provided by CINE CO.,LTD. as our transparency to all stakeholders. The gifts, hospitality and other benefits are not considered as any bribes, corruptions.

2. Hospitality

Expenses for providing business hospitality, such as receptions or sports events, other expenses directly relating to business operations or trading traditions as well as dissemination of knowledge about the business, are acceptable. Such expenses, however, must be paid in a reasonable manner with no influence on business decision and without causing conflicts of interest.

3. Organization of CSR activities with government agencies or government officials

3.1 CSR activities with government agencies or government officials can be organized as considered appropriate. However, such activities must be held on behalf of the company and with an objective in line with the company's CSR policy. In this regard, some criteria, plans, and methods to assess the results of the activity should be established. Organization of CSR activities must also conform to regulations or procedures of CINE CO.,LTD.

3.2 CSR or other activities on behalf of CINE CO.,LTD. must not be held in support of political parties.

4. Acceptance of gifts, souvenirs, or other benefits

4.1 In any circumstances, CINE CO.,LTD. employees must never receive gifts, souvenirs, or other benefits. They are also required to inform outsiders about the company's No Gift Policy.

4.2 In the event that refusal to accept gifts, souvenirs, or other benefits is not appropriate while such gifts, souvenirs, or other benefits cannot be returned to the giver, CINE CO.,LTD. is required to establish a department in charge of this matter. The department is responsible for collecting all the goods received and donate them to persons or organizations outside CINE CO.,LTD. for charity or for the common

good, or proceeding under the regulations of CINE CO.,LTD..
Exceptions are made for the following:

4.2.1 Consumables with an expiry date of less than one month should be at the discretion of direct executive overseeing department receiving the goods.

4.2.2 CINE CO.,LTD. Personnel are allowed to receive calendars or diaries made as a company's corporate gift for personal use.

4.2.3 Receiving a gift or a souvenir on behalf of the company, such as at a contract signing event, is allowed, but the gift or souvenir will be declared company properties.

5. Acceptance of invitation to a meeting, training, a seminar, or a visit to a business operation at the expense of a business partner

5.1 Acceptance of an invitation to a meeting, training, a seminar, or a visit to a business operation at the expense of a business partner is allowed if such meeting, training, seminar, or visit is part of an agreement earlier made. However, there must be no hidden agenda for leisure travel.

5.2 Invitation to a meeting, training, a seminar, and a visit to a business operation at the expense of a business partner which is not part of an agreement can also be accepted provided that the acceptance is considered appropriate and beneficial to the business in CINE CO.,LTD.. The acceptance, however, is subject to prior management approval under the regulations of CINE CO.,LTD..

5.3 Invitation to training or a seminar with travel leisure as hidden agenda and with no deliberate intention for knowledge exchange must never be accepted.

6. Offer of support for travel expenses or other expenses to government officials

6.1 Support for travel expenses or other expenses to government officials can be offered as considered appropriate. However, such support must conform to the regulations of CINE CO.,LTD..

7. Donation and contribution to government agencies, government officials, and charities

7.1 Donation and contribution to any organization must be made under the following conditions:

7.1.1 The receiving organization must be well-recognized or legally licensed.

7.1.2 The donation or contribution must be made transparently and legitimately on behalf of CINE CO.,LTD. and under the regulations of CINE CO.,LTD..

7.1.3 The payment must not be made directly to any government official or any person, except the person is clearly specified in the official request for such donation or contribution. A written acknowledgement must be issued following the donation or contribution.

7.1.4 There must be a follow-up process to ensure that donation or contribution is used for common interest and truly meets the objective.

CINE CO.,LTD. employees must study these guidelines to understand and comply correctly. If you have any doubts, you should consult with the Human Resources (HR) department or the responsible person.

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Mr. Thanasak Subhirankul
Chief Executive Officer.

Anti-Money Laundering and Counter Terrorism Financing and Proliferation of Weapon of Mass Destruction Financing Policy

The CINE CO.,LTD is committed to preventing money laundering and countering the financing of terrorism and proliferation of weapons of mass destruction financing by giving importance to compliance with the applicable national and international laws on the prevention of money laundering, the Prevention and Suppression of the Financing of Terrorism and Proliferation of Weapons of Mass Destruction Act, to

- Providing the business operations comply with the law regulations of preventing money laundering and combating the financing of terrorism and proliferation of weapons of mass destruction; Including in accordance with the business ethics of the company. and principles of good corporate governance
- Prevent the company being used as a channel or tool for money laundering Terrorism and Proliferation of Weapons of Mass Destruction
- Let employees use it as a guideline for their work.

Therefore, the anti-money laundering and anti-terrorism financing and proliferation of weapons of mass destruction policy has been established and covered as follows topics.

- Receiving counterparties which included suppliers and customers
- Verification and identification of counterparty included suppliers and customers
- Risk management of money laundering and the financing of terrorism and proliferation of weapons of mass destruction.
- Assessment and management of risks related to money laundering and the financing of terrorism and proliferation of weapons of mass destruction within the organization
- Transaction reporting to the Anti-Money Laundering Office in Thailand and international
- Data collection
- Confidentiality on data
- Sharing of information between companies in the same industrial sectors both domestically and internationally.
- Preparation of internal policy and procedure
- Internal control measures in money laundering
- Policy of prevention and suppression of terrorism and proliferation of weapons of mass destruction financing.
- Review and update policies and procedures

1. Duties and responsibilities in compliance with the policy

1.1 Managing Director must pay attention to preventing money laundering and anti-financial support to terrorism and proliferation of weapons of mass destruction and requiring employees to comply with the policy The Company's regulations, laws and regulations of relevant official agencies are strictly adhered to.

1.2 The company assigns the Legal Department and HR Department to oversee compliance with the Anti-Money Laundering Law and the Law on the Prevention and Suppression of the Financing of Terrorism and Proliferation of Weapons of Mass Destruction. They will also act as coordinators with the Anti-Money Laundering Office (AMLO).

1.3 The company requires the Legal Department and HR Department to establish measures to control the risk of money laundering and the financing of terrorism and proliferation of weapons of mass destruction that may arise from the use of the company's products, services, and various service channels.

1.4 Managing Director must support and encourage employees to have knowledge and understanding of prevention and suppression in money laundering and adequate resistance to the financing of terrorism and proliferation of weapons of mass destruction; to be able to comply with the anti-money laundering laws and the preventing and suppressing the financing of terrorism and proliferation of weapons of mass destruction laws efficiently.

1.5 Managing Director must establish policy, regulations, and procedure that are consistent with anti-money laundering and anti-terrorism and proliferation of weapons of mass destruction financing policies according to the guidelines which is set by the AMLO Office in the event that the regulations and guidelines issued under this law or other laws inconsistent with the guidelines must comply with the laws that are set more rigorously.

2. Customer and Supplier Acceptant

The company has established a process for approving business relationships or transactions or refuse to a business relationship or transaction with a customer and a supplier by establish a procedure to let counterparty report, identify and verifying the identity of the counterparty in accordance with the anti-money laundering laws; and verification of the counterparty's information and the actual beneficial ownership of counterparty company against the Designated Person list information from Anti Money Laundering Office (AMLO) according to the Prevention and Suppression of the Financing of Terrorism and Proliferation of Weapons of Mass Destruction Act,

3. Counterparty Verification and Identification

The company must obtain information and evidence of identification as required by law to prove and identify one's identity of the counterparty which included customers and suppliers, the real beneficial ownership of suppliers and customers before carrying out the risk management process.

4. Risk Management of Money Laundering and Terrorism and Proliferation Financing with high destructive power

The company has established control measures to prevent money laundering and counter terrorism and proliferation of weapons of mass destruction financing that are appropriate to the level of risk to ensure that control measures can prevent or mitigate the risk of using the company as a channel or a tool for money laundering and Terrorism and Proliferation of Weapons of Mass Destruction.

4.1 The Company has established risk management procedures for all counterparty include suppliers and customers by assess risks which are not less than required by law to control and mitigate risks during until the end of business relationship with suppliers and customers. The risk management begin with the assessment process to identify and verify the identity of the counterparty, Determining the level of risk for each counterparty, Verification of transaction movements in line with the risk level of the counterparty, counterparty profiles review and verification in accordance with the counterparty's risk level, reviewing the risk assessment until the termination of the business relationship with each counterparty.

4.2 The company must identify and assess risks and determine appropriate control measures for risk management and mitigation before launching new products, new service or the use of new technology in the following cases:

- Product development or new business models including new channels or mechanisms for providing services
- Implementation of new or developing technologies to adapt existing and new products or services.

However, the determination of risk management and mitigation measures shall be in accordance with the applicable laws.

5. Risk assessment and management of money laundering and the financing of terrorism and proliferation of weapons of mass destruction within the organization

The Company has established appropriate measures for assessing risks within the organization by taking the following actions:

5.1 Take counterparty-related risk factors in areas or country, products or services, transaction or channels of services providing during risk assessment.

5.2 Prepare an internal risk assessment report.

5.3 Update the results of risk assessment within the organization to be up to date.

The company will manage and mitigate risks in accordance with the results of risk assessment and of the national risk assessment report prepared by AMLO.

6. Transaction Reporting

6.1 The company requires a transaction to be reported when there is a transaction using cash that exceeds the amount required by law. By reporting according to the form and the period required by law.

6.2 The company has established measures for consideration of suspicious transactions. And when a suspicious transaction is found, the company requires that such transaction be reported to the AMLO Office in accordance with the form and period prescribed by law.

7. Information collection/retention

The company will collect and store information from counterparty.

7.1 All Information, documents and document to proof of identity, identification, and business transaction review or any other documentary evidence of the counterparty according with the criteria prescribed by laws.

7.2 Counterparty's risk assessment information are stored and data analysis (Counterparty due diligence information), documents and evidence regarding business transaction in accordance with the applicable Prevention and Suppression of Money Laundering laws.

7.3 To compliance with clauses 7.1 and 7.2 if relevant authorities demand and enforced by law to verify the information must be available for verifying at all times. The storage period must be consistent with the company's policy, and regulations also applicable laws and regulations of relevant official agencies.

8. Confidentiality

The company has set the investigation to know the facts about counterparty, reporting transactions or submitting any other information to the AMLO as confidential information, except information for compliance with laws or court orders. Or the information is needed to disclose related to the compliance with the Anti-Money Laundering Act.

9. Preparation of Policy and Procedure

The Company establish policy and procedure that are consistent with the Anti-Money Laundering and Anti-Terrorism and Proliferation of Weapons of Mass Destruction financing policies according to the guidelines announced by the AMLO Office

9.1 To enable all employees to carry out procedures for requesting or acquiring counterparty include suppliers and customers identification information, requesting or seeking information to identify counterparty, verifying information, verification process, the process of approving or refusing to establish a business relationship upon request or notification from customers or suppliers to start a business relationship with the company in all types of services according to the criteria prescribed by law

9.2 To enable employees to implement the risk management with customers and suppliers who build business relationships in the service for all services and every channel that the company provided.

10. Internal control measures

The company determines and implement in accordance with the internal control policies and procedures that are suitable for the risks within the organization and the size of the business, with the following characteristics:

10.1 Establish a governance structure by requiring Management team to act in supervision and comply with applicable legal requirement.

10.2 Set up a procedure for selecting employees before hiring them.

10.3 Provide regularly training courses for all employees.

10.4 Set up an independent internal audit mechanism.

11. Policy on prevention and suppression of financial terrorism and proliferation financing with high destructive power

11.1 The company has established procedures for accepting customers and supplier, implement measures regarding keeping the designated person information up-to-date and implement measures to use such designated person information to regularly review all customers until the end of the relationship.

11.2 The company has established measures regarding refusal of business relationships with customers and suppliers, stop doing any business or termination of business relationship including the suspension of actions with the property of the designated person, a person acting on his behalf or at his or her order or of any business under his or her possession or control, and provide information about the assets that have been suspended, taken actions and information about who is or was a customer and supplier on the list of Designated Persons or who did transactions with that person according to the Prevention and Suppression of the Financing of Terrorism and Proliferation of Weapons of Mass Destruction Act, and Proliferation of weapons of mass destruction or transactions with or for the benefit of designated persons.

12. Review and update of policies and procedures.

The company set up a plan to develop and improve policies and procedures which must be periodically reviewed and updated regularly according to updated laws, regulations once applicable laws, regulations, or policies are up-to-date and changed or when the risks of money laundering and the financing of terrorism and proliferation of weapons of mass destruction are changed. The company will conduct a risk review at least once a year.

This policy is issued and announced on 1 July 2024.

Signed



Mr. Thanasak Subhirankul
(Chief Executive Officer).

Security Policy

In the security, CINE CO.,LTD. give the high priority in the security of products and peoples related to our high value products. The company establishes the system to assess any security risks which related to our products, employees, contractor, visitors and our business partners to ensure that all our product and related peoples are safe in every single steps.

Our company established control measures in place which including installation of CCTV and safe, door lock system, purchasing of insurance, set up procedure to control in security risks and maintain all security system to ensure all systems are working properly.

This policy is issued and announced on 1 July 2024.

Signed



Mr. Thanasak Subhirankul
(Chief Executive Officer)

Labour rights policy

1. OBJECTIVE

The objective of this policy is to articulate CINE CO.,LTD.'s commitment to internationally accepted labour standards in its employment practices. The policy articulates our commitment to respecting, upholding and promoting fundamental labour rights in accordance with international labour and human rights standards, in particular, the ILO Declaration on Fundamental Principles and Rights at Work and the core ILO Conventions.

2. SCOPE

This policy applies to all CINE CO.,LTD. activities and business partners. We commit to working with and encouraging our business partners to adopt the principles contained in this policy.

3. POLICY STATEMENT

CINE CO.,LTD. is committed to providing a good working environment characterised by equality and diversity in which employees are treated fairly and with respect, and in which they have the opportunity to contribute to business success and realise their full potential as individuals. In particular, CINE CO.,LTD. commits to respecting, upholding and promoting the rights to freedom of association, collective bargaining, non-discrimination, equality, and the elimination of forced and child labour.

It is understood that while the principles contained in this policy are subject to national laws, CINE CO.,LTD. will strive to always adhere to ethical best practice and internationally accepted labour standards as a minimum. We will seek ways to honour the fundamental labour principles when facing conflicting or unclear requirements.

4. General Employment Term

As to compliance with the Responsible Jewellery Council Code of Practices (RJC COPs) the CINE CO.,LTD. must respect and given any people who worked with the company included business partners shall comply with national laws or international labour laws.

- 4.1. CINE CO.,LTD. shall always shall ensure that employment terms with regards to wages, working hours and other employment conditions are communicated to employees in writing before employment starts, in a language that is understood by them.
- 4.2. CINE CO.,LTD. shall not avoid fulfilling legal labour and social security obligations to employees by using labour-only contracts, false apprenticeship schemes, excessive consecutive short-term employment contracts, and/or subcontracting or homeworking arrangements.
- 4.3. CINE CO.,LTD. shall maintain appropriate employee records, including records of piece-rate and wage payments as well as working hours, for all employees, whether on a full-time, part-time or seasonal basis.
- 4.4. CINE CO.,LTD. will prepare the employment manual as a guidance.

5. WORKING HOURS

- 5.1. CINE CO.,LTD. shall comply with applicable law on working hours. The normal working week, not including overtime, shall not exceed 48 hours.
- 5.2. CINE CO.,LTD. shall use voluntary systems for overtime work. Required overtime is only acceptable where it is allowed under applicable law or collective bargaining agreements outlined in employment contracts. The company shall not force any employees to accept overtime. Employees has the rights to refuse to work overtime and shall not be punished, retaliated against or penalized in anyway.
- 5.3. CINE CO.,LTD. will control the working hours (total of normal working hours plus overtime) and overtime within the limit. The total working hours (normal working hour plus overtime) must be less than 60 hours per week (Reference to Responsible Jewellery Council: Code of Conduct requirement and International Labour Organization (ILO)).
- 5.4. All employees have rights to have one rest day in six-day accordance with Thai labour laws or International Labour Organization (ILO) Convention 14.
- 5.5. CINE CO.,LTD. shall provide employees with all legally mandated public holidays and leave, including maternity and paternity, compassionate and paid annual leave in accordance with Thai labour laws or International Labour Organization (ILO) Convention 14.
- 5.6. CINE CO.,LTD. set up the workday break at least an hour and working not longer than 5 hours. In case of overtime more than two hours is required, the company must provide at least 20 minutes break before do the overtime.

6. REMUNERATION

- 6.1. CINE CO.,LTD. shall pay all employees a wage rate for normal hours worked, not including overtime at least or higher than legal minimum wage of local areas.

- 6.2. CINE CO.,LTD. shall ensure that wages are paid on a performance-related basis shall not be less than the legal minimum wage for a normal working week.
- 6.3. CINE CO.,LTD. shall ensure that comparable wages are given to all employees for carrying out work of equal value with processes to assess and remediate any potential wage disparity that discriminates against any category of workers.
- 6.4. CINE CO.,LTD. shall ensure all overtime rate are paid accurately align or over applicable laws.
- 6.5. CINE CO.,LTD. shall make the wage payment in accordance with applicable laws which are
 - 6.5.1. Regular and predetermined, and not delayed or deferred.
 - 6.5.2. By bank transfer to an account controlled by the employee, or in cash or cheque form in a manner and location convenient to the employees.
 - 6.5.3. Accompanied by a wage slip that clearly details wage rates, benefits and deductions where applicable, and is in a format that employees can easily understand.
 - 6.5.4. If employment agencies are used, the company shall establish systems to ensure equitable compensation and workplace standards, and to ensure that wages are effectively received by employees, including migrant, contract, contingent and temporary employees.
- 6.6. CINE CO.,LTD. shall make deductions from wages only comply with applicable laws, clearly informed all employees of the deduction and not less than the minimum wage.
- 6.7. CINE CO.,LTD. shall not make any deduction for disciplinary propose.
- 6.8. CINE CO.,LTD. shall not sell or provide any service that force employees to buy.
- 6.9. CINE CO.,LTD. does not have any policy to provide loan to employees. If loan provided to employee as in-kind benefit, the company must make a fair and transparent process with contract with individual employee. The details of loan must be clearly defined and suitable for employee to payback include amount of loan, interest align with laws or lower than market, payback period and pay back amount.
- 6.10. CINE CO.,LTD. shall provide all benefits to employees accordance with applicable laws.

7. HARRASSMENT, DISCIPLINE,

- 7.1. All forms of violence and harassment in the workplace are prohibited, including but not limited to corporal punishment; harsh or degrading treatment; sexual or physical harassment; mental, physical, verbal or sexual abuse; retaliation; coercion; and intimidation. Both direct and indirect harassment in any form is not acceptable in workplace facilities. CINE CO.,LTD. shall ensure that employees are treated with dignity and respect and are not subjected to harassment or violence, or threatened with these towards themselves, their family or colleagues.

- 7.2. All forms of violence and harassment in the workplace are prohibited, including but not limited to corporal punishment; harsh or degrading treatment; sexual or physical harassment; mental, physical, verbal or sexual abuse; retaliation; coercion; and intimidation. Both direct and indirect harassment in any form is not acceptable in workplace facilities. CINE CO.,LTD. shall ensure that employees are treated with dignity and respect and are not subjected to harassment or violence, or threatened with these towards themselves, their family or colleagues.
 - 7.3. Doctors, nurses and key personnel among security staff, managers or others shall be regularly trained to recognise signs of gender-based violence and understand relevant laws and organisational policies.
 - 7.4. CINE CO.,LTD. shall clearly and actively communicate their disciplinary process and related standards on appropriate disciplinary procedures and employee treatment, and apply these equally to all management and staff.
 - 7.5. CINE CO.,LTD. shall have clear, confidential and unbiased grievance procedures and investigation processes and actively communicate these to all employees.
 - 7.5.1. Employees acting individually or with other workers shall be free to submit a grievance without suffering any penalty or retaliation.
 - 7.5.2. Grievance procedures shall be designed to function effectively and reach a timely outcome.
 - 7.5.3. Records shall be kept of employee grievances raised, investigation processes and outcomes.
 - 7.5.4. The selection of individuals to manage and assess the grievances shall be sensitive to the situation and strive to ensure gender balance.
 - 7.6. CINE CO.,LTD. shall do a policy and management systems to avoid retaliation for individuals filing complaints or engaging with the grievance procedure.
8. FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING
- 8.1. CINE CO.,LTD. respect the right of employees to associate freely in workers' organisations of their choice, without interference or negative consequences. CINE CO.,LTD. shall ensure that employees seeking to form or join an organisation of their own choosing are not subject to any form of harassment as outlined clause 7.
 - 8.2. CINE CO.,LTD. respect the right of employees to collective bargaining, and shall adhere to collective bargaining agreements, where these exist. CINE CO.,LTD. subject to applicable law, participate in any collective bargaining processes in good faith.
 - 8.3. CINE CO.,LTD. recognises that employees and employers have the right to form and join associations for the protection of their interests and to bargain collectively, but may not be compelled to do so.
 - 8.4. They may exercise this right without previous authorisation and without fear of reprisal, intimidation, or harassment.

- 8.5. Representative organisations formed or joined by workers will be recognised for purposes of collective bargaining, consistent with local legislation and international standards.
- 8.6. CINE CO.,LTD. commits to bargaining in good faith with employees to set terms and conditions of employment by collective negotiation. As appropriate, workers' representatives will be provided with information required for meaningful negotiations.
- 8.7. To the extent reasonably possible, workers' representatives will be given appropriate facilities that will enable them to perform their representative functions effectively.
- 8.8. Collective agreements will include provisions for the settlement of disputes and CINE CO.,LTD. commits to resolving workers grievances respectfully and in good faith.

9. CHILD LABOUR AND MINIMUM AGE

- 9.1. CINE CO.,LTD. adheres to minimum age provisions as set out in applicable laws and regulations of the various jurisdictions in which we operate and in international instruments. Thai Labour laws define the minimum age is 15 years old, the company must not accept any employee who younger than 15 years old.
- 9.2. The company prohibit the use of child labour and will not knowingly engage in or benefit from its use. In particular, the company will ensure that no persons under the age of 18 or 'young worker' is employed in roles that may be hazardous to their health, wellbeing or safety, including underground work and work involving heavy machinery.
- 9.3. Where the company find child labour within our operations or within our supply chain, we will endeavour to ensure not only that the children are removed from work, but also to the extent possible, that they are provided with appropriate alternatives, in particular, education also mitigation plan is needed to be set and follow when any worse form of child labour is found in the supply chain.
- 9.4. The company commit to constructive engagement with all relevant stakeholders, including governments, in efforts to eradicate child labour where it is found on our concessions.
- 9.5. Procedures will be put in place at each operation to ensure that the age of prospective employees is verified prior to their employment and that requirements of this policy are adhered to.

10. DISCRIMINATION, EQUALITY AND EQUAL OPPORTUNITY

- 10.1. CINE CO.,LTD. values diversity in its workforce, is committed to equal opportunity and does not tolerate discrimination.
- 10.2. CINE CO.,LTD. commits to making competencies, qualifications, skills and experience the basis for the recruitment, placement, training and advancement of employees and contractors at all levels. Thus, all hiring policies and practices, earnings and other benefits, employment conditions, access to training and promotion, and termination of employment shall be based only on the requirements of the job.
- 10.3. CINE CO.,LTD. apply the concept of equal pay for work of equal value or other related concepts as applicable within specific jurisdictions.
- 10.4. CINE CO.,LTD. are committed to regularly assessing the impact of our policies and activities on promotion of equal opportunities and non-discrimination. To that extent, we also strive to take positive actions to provide for the protection and advancement of employees requiring additional considerations, including establishing as far as reasonably possible, workplaces for persons with disabilities to help them earn a living under suitable conditions, and establishing or participating in programmes that address issues such as promotion of employment for youth and older workers, equal employment opportunities for women, and more balanced representation of women in senior positions.
- 10.5. CINE CO.,LTD. commit to having adequate procedures in place to allow employees to report any cases of unfair discrimination and lodge complaints regarding cases of unfair discrimination without fear of reprisal.

11. FORCED LABOUR

- 11.1. Forced labour is defined by international standards as any work or service that is provided by a person under the menace or threat of a penalty, and where that person does not work voluntarily.
- 11.2. CINE CO.,LTD. prohibits the use of all forms of forced, compulsory, bonded, military or slavery labour and human trafficking. The company does not engage in or knowingly benefit from any use of labour associated with such practices.
- 11.3. Employee overtime will be in accordance with the level permitted by legislation or the Responsible Jewellery Council Code of Practices. Where, due to operational or other reasons, employees are required to put in overtime above those limits, such overtime will be voluntary, without threat or menace of penalties.

- 11.4. Employees have the right to freedom of movement and accordingly their movements will not be unreasonably or unnecessarily restricted. Where accommodation is provided for employees, they will have reasonable freedom of movement within the accommodation, including ingress and egress as they wish.
- 11.5. CINE CO.,LTD. must not hold and store of employee's personal documents and belonging for any reasons include Identification card, passport, driving license, Jewellery, money in any forms and etc.

12. GRIEVANCE

- 12.1. CINE CO.,LTD. give rights to all stakeholders, and employee to make any trustful and true complains, grievance with sufficient evidence to management and top management without any retaliation or any bad effective at all times.
- 12.2. CINE CO.,LTD. will strictly follow the grievance policy which announced to all stakeholders and include all employees.

13. RESPONSIBILITY

The top management is responsible for the dissemination and implementation of this policy. Specific training relating to the policy will be given to individuals employed as part of human resources processes and to all staff as necessary. The management team is accountable to ensure processes are in place to monitor adherence to the policy.

This policy is issued and announced on 1 July 2024.

Signed



Mr. Thanasak Subhirankul
(Chief Executive Officer)

Occupational Health and Safety policy

Our company trusts that occupational health and safety are the most important factor for our responsibility and sustainability development. We set a clear guideline align with the safety principles and complied with legal regulation and Responsible Jewellery Council Code of Practices to prevent, mitigate, and protect our staffs and related persons in the safety manner. The guideline set up review controllers to monitor employees safely and in compliance with legal regulations.

CINE CO.,LTD. will provide safe and healthy working conditions for all employees in accordance with applicable law and other relevant industry standards.

CINE CO.,LTD. will provide and maintain workplaces, and on-site housing where relevant, with:

- a. Safe and accessible potable drinking water.
- b. Sanitary facilities for eating and storing food.
- c. Clean and hygienic washing and toilet facilities commensurate with the number and gender of staff employed.
- d. Fire safety equipment and alarms.
- e. Clearly marked, unlocked, and unblocked emergency exits and escape routes.
- f. Access to adequate power supply and emergency lighting.
- g. Childcare and breastfeeding facilities in accordance with applicable law.
- h. Suitable conditions for pregnant or nursing women, or alternative working arrangements to avoid unsuitable workplaces.

CINE CO.,LTD. will assess the risks of workplace hazards and implement controls to minimise the risks of accidents and injury to employees. The risk assessment shall consider hazards associated with the members' activities and products which shall include, where relevant, use of machinery and mobile equipment; storage and handling of chemicals including cleaning materials; exposure to excessive fumes, airborne particles, noise and temperature levels, and/or inadequate lighting and ventilation; repetitive strain activities; considerations for any workers under 18 years of age and expectant mothers; and general hygiene and housekeeping issues.

CINE CO.,LTD. will provide employees with a mechanism, such as a joint health and safety committee, by which they can raise and discuss health and safety issues with management.

CINE CO.,LTD. will provide training and information about health and safety to employees in a form and language they can understand. This will include training and information on:

- a. Specific role-related health and safety hazards and controls.
- b. Appropriate action in the event of an accident or emergency.
- c. Fire safety and emergency procedures.
- d. First-aid training for designated employee representatives.
- e. Workers' right and responsibility to stop work or refuse to work in situations with uncontrolled hazards, and to immediately flag these situations to those at imminent risk and to management.

CINE CO.,LTD. will ensure that appropriate personal protective equipment (PPE) is provided free of charge and verify that it is current and correctly worn or used.

CINE CO.,LTD. will provide access to adequate on-site first-aid provisions and trained first-aid personnel, have 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.

CINE CO.,LTD. will establish emergency procedures and evacuation plans for all reasonably foreseeable health and safety emergencies. These shall be accessible or clearly displayed, regularly tested (including through evacuation drills) and periodically updated.

CINE CO.,LTD. will investigate health and safety incidents and feed the results into reviews of relevant hazard controls to identify opportunities for improvement.

This policy is issued and announced on 1 July 2024.

Signed



Mr. Thanasak Subhirankul
(Chief Executive Officer)

Environmental Policy

CINE CO.,LTD. is committed to minimizing negative impacts from our business and operations, as well as our value chain. We also see positive potential of our digital services that can help enable our value chain and customers to move forward to green and sustainable economy.

Therefore, we aim to make a contribution to the Sustainable Development Goals (SDGs), the Paris Climate Agreement, Thailand's National Strategy on eco-friendly development and growth, and related guidance by developing our environmental policy under which we commit to protect the environment, manage risks and opportunities from the climate change, and promote digital innovation to enable our customers and business partners to consume and conduct businesses in greener and more sustainable manners.

Environmental Management System

CINE CO.,LTD. establish an environmental management system which included this environmental policy, establish the environmental aspect and impact assessment,

CINE CO.,LTD. provide training and information about environmental risks and controls to all relevant employees. These shall be given in a format and language that workers can easily understand.

Hazardous Substances Management

CINE CO.,LTD. will maintain an inventory of hazardous substances at facilities. Safety data sheets (or equivalent) shall be accessible wherever hazardous substances are used and their associated risks shall be clearly and actively communicated to all employees who work with them.

CINE CO.,LTD. will not manufacture, trade or use chemicals and hazardous substances subject to international bans. Any hazardous substances subject to international phase-outs shall not be manufactured or traded and their use shall be phased out in accordance with the regulation.

Wherever technically feasible and economically viable, CINE CO.,LTD. will use alternatives to hazardous substances in their business processes.

Waste and Emissions Management

CINE CO.,LTD. will identify significant wastes and emissions to air, water and land generated in their business processes in accordance with our environmental management system.

CINE CO.,LTD. will responsibly manage the identified wastes and emissions. In particular, they shall:

- 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 in alignment with next session.
- 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.

Use of Natural Resources

In alignment with the approach the environmental management, CINE CO.,LTD. will monitor energy and water use in their business and establish energy and water efficiency initiatives.

CINE CO.,LTD. will identify other significant natural resources used in their business and seek to ensure their efficient use.

CINE CO.,LTD. will work towards using renewable energy in alignment with national frameworks, targets and/or legislation.

This policy is issued and announced on 1 July 2024.

Signed



Mr. Thanasak Subhirankul
(Chief Executive Officer)

Product Disclosure Policy

CINE CO.,LTD. will not make any untruthful, misleading or deceptive representation, or make any material omission in the selling, advertising or marketing of any polished natural diamonds or treated diamonds. Members shall follow internationally accepted standards.

CINE CO.,LTD. will disclose information on the physical characteristics of polished natural diamonds or treated diamonds in compliance with applicable law. Unless a conflict with applicable law exists, CINE CO.,LTD. will apply the following requirements to support disclosure about physical characteristics:

h. Descriptions of polished diamonds: Describe the size or carat weight, colour, clarity or cut of diamonds in accordance with the recognised guidelines appropriate to the particular jurisdiction.

c. Treatments: Treated diamonds shall be disclosed as either 'treated' or with specific reference to the treatment. The description shall be equally conspicuous as the word 'diamond'. Any special care requirements that the treatment creates shall be disclosed. In case of black diamonds, the treated black diamond will be disclosed.

d. Synthetics: Wholly or partially synthetic diamonds shall be disclosed as 'laboratory created', 'laboratory grown' and/or 'synthetic'. The description shall be equally conspicuous as the word 'diamond'. CINE CO.,LTD. trade only natural diamonds which are not synthetic diamonds or laboratory grown diamonds.

CINE CO.,LTD. takes substantive and documented action to avoid buying or selling undisclosed synthetic diamonds. To that end, CINE CO.,LTD. buying or selling diamonds will:

- a. Obtain a written warranty from their suppliers according to World Federation of Diamond Bourses.
- b. Set up effective policies, procedures, training and monitoring systems in place to avoid the possibility of undisclosed synthetic diamonds being switched for natural diamonds at their facilities.
- c. Establish 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. 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.

This policy is issued and announced on 1 July 2024.

Signed



Mr. Thanasak Subhirankul
(Chief Executive Officer)

Kimberley Process Certification Scheme (KPCS) and World Diamond Council System of Warranties (SoW) Policy

As our company trades in natural polished diamonds, our company must implement and comply with Kimberley Process Certification Scheme (KPCS) and World Diamond Council System of Warranties (SoW)

CINE CO.,LTD. will not buy or sell conflict diamonds including any support to conflict diamonds.

CINE CO.,LTD. does not involved in the international trade of rough diamonds but will support any suppliers who trade rough diamonds to comply with the Kimberley Process Certification Scheme (KPCS) minimum requirements and recommendations as incorporated into the applicable legislation of countries where they operate.

CINE CO.,LTD. involved in buying and selling diamonds, whether rough, polished or set in jewellery, shall adopt the World Diamond Council System of Warranties (SoW). The annual review of World Diamond Council System of Warranties (WDC SoW) guideline will be held by the Managing Director to ensure that our company still comply and use the latest WDC SoW.

CINE CO.,LTD. will ensure that all employees who buy or sell diamonds are well informed about trade association resolutions and government restrictions prohibiting the trade in conflict diamonds.

This policy is issued and announced on 1 July 2024.

Signed



Mr. Thanasak Subhirankul
(Chief Executive Officer)