



Responsible Jewellery Council Policy Statement

As a Member of the Responsible Jewellery Council (RJC), Miranda Group is fully committed to advancing integrity, transparency, and sustainability within the global luxury supply chain.

The Responsible Jewellery Council is the world's leading standard-setting organization established to advance responsible ethical, human rights, social, and environmental practices throughout the diamond, gold, and platinum group metals jewellery supply chain. The RJC has developed a rigorous, benchmarked standard for the industry, backed by credible mechanisms for verifying compliance through independent, third-party auditing.

OUR COMMITMENTS

In accordance with our membership status, Miranda Group formally commits to operating all facets of our business in strict alignment with the RJC Code of Practices. We actively integrate these core values into our day-to-day operations, strategic planning, and corporate decision-making models:

- **Ethical Business Practices:** We uphold the highest standards of integrity, combatting bribery and corruption while ensuring full transparency in all commercial transactions.
- **Human Rights & Labor Standards:** We pledge to protect and respect fundamental human rights as outlined in the Universal Declaration of Human Rights, ensuring safe, fair, and non-discriminatory working environments for all employees and partners.
- **Environmental Stewardship:** We minimize our environmental footprint by managing waste, conserving natural resources, and executing efficient business practices to safeguard our ecosystems.
- **Supply Chain Accountability:** We actively conduct due diligence on our suppliers to confirm that materials are sourced responsibly, conflict-free, and from ethical provenance.

Through regular reviews, staff training, and rigorous compliance oversight, Miranda Group ensures that this policy remains a foundational pillar of our organizational culture, fostering lasting trust with our clients, partners, and stakeholders.

Company Director
Miranda Group



DATE OF IMPLEMENTATION:
May, 2026

Sustainability Policy Statement

1. Introduction, Business Nature, and Commitment Scope

Miranda Group Company Limited is a specialized international coloured gemstone trading and sourcing enterprise. Our core midstream operations encompass the loose procurement, evaluation, assorting, and wholesale distribution of natural rough and polished stones. Recognizing that our trading practices carry socioeconomic and ethical responsibilities, we view sustainability as a continuous journey rooted in transparency and product integrity.

Miranda Group Company Limited formally adopts this Corporate Sustainability Policy Statement across all facilities and personnel under our operational control. We adopt the Responsible Jewellery Council (RJC) Code of Practices (COP) as our baseline benchmark and explicitly align our commercial strategy with the United Nations Sustainable Development Goals (SDGs), focusing on:

- **SDG 3 (Good Health and Well-Being):** Ensuring safe, zero-harm workplaces and minimizing environmental risks to protect employee and community well-being.
- **SDG 12 (Responsible Consumption & Production):** Enforcing rigorous supply chain traceability and technical product disclosure.

2. General Requirements, Legal Alignment, and Governance

- **Regulatory Compliance:** We mandate absolute compliance with all local, national, and international trade laws, customs rules, and data protection statutes (including GDPR) via a managed Legal Compliance Register.
- **RJC Alignment:** Where gaps exist between local laws and the RJC Code of Practices, the higher standard of ethical and social accountability applies.
- **Executive Oversight:** Senior management assumes full operational and financial accountability, executing formal compliance reviews at least annually to address performance gaps and update risk registers.
- **Financial Auditing:** All financial accounts and gemstone trading ledgers are subject to annual audits conducted by qualified, independent external third-party accountants to counter material misstatement, fraud, or illicit routing.

3. Responsible Sourcing, Supply Chain Due Diligence, and Counterparty Relations

We align our global procurement workflows with the United Nations Guiding Principles on Business and Human Rights and the 5-step framework of the OECD Due Diligence Guidance for Minerals from Conflict-Affected and High-Risk Areas (CAHRAs). Our counterparty protocols mandate:

- **Abuse Prohibitions:** Zero-tolerance against forced labor, child labor, human rights violations, corporate bribery, or the financing of non-statutory state or non-state armed groups. Suspected links trigger immediate commercial disengagement.
- **Traceability Verifications:** Systematic tracking of gemstone pipelines back to the point of export and country of origin using verifiable commercial invoices, transport records, and enhanced due diligence on beneficial ownership.
- **Financial Crime Protections:** Rigorous Know Your Counterparty (KYC) and Know Your Supplier (KYS) screening to intercept money laundering, corruption, and terrorism financing, backed by a corporate Gift Register and a secure, anonymous whistleblower grievance mechanism.

4. Labor Rights, Working Conditions, and Human Welfare

- **ILO Harmonization:** All employment terms, working hour boundaries, and compensation metrics comply strictly with local labor laws and core International Labour Organization (ILO) conventions. Standard and overtime hours are transparently tracked and fairly remunerated.
- **Equity and Inclusion:** Maintenance of a merit-based environment free from discrimination regarding race, gender, nationality, age, religion, or sexual orientation across all hiring, salary tiers, and promotional pathways.
- **Workplace Safeguards:** Strict execution of an anti-harassment policy, protection of employee freedom of association, and provision of secure, retaliation-free internal channels for reporting workplace grievances.

5. Health, Safety, and Environmental Management

We operate a structured Environmental Management System based on the Plan-Do-Check-Act methodology to measure and control the localized footprint of our administrative, sorting, and logistics offices:

- **Occupational Safety:** Provision of safe, climate-controlled, and ergonomically sound gemstone sorting environments with optimized technical lighting, clean facilities, and mandatory routine occupational safety training.

6. Product Integrity, Gemmological Accuracy, and Full Disclosure

- **Inventory Controls:** Maintenance of systematic internal lot segregation, tracking, and reconciliation protocols to guarantee every loose coloured gemstone is tracked accurately from procurement to wholesale delivery.
- **Mandatory Consumer Disclosures:** We strictly enforce a policy of absolute disclosure across all sales transactions, providing clients with verified information regarding:
 - The nature of any gemmological treatments applied (e.g., heat, beryllium diffusion, oiling, resin/glass filling).
 - Any relevant physical durability modifications resulting from these artificial enhancements.
- **Substantiated Provenance:** All geographic origin, chain-of-custody, and ethical sourcing declarations must be fully backed by auditable documentation and vetted through accredited, independent third-party gemmological laboratories.



Human Rights Policy

Miranda Group is firmly dedicated to fostering an organizational culture deeply rooted in the preservation of human dignity, equality, and ethical corporate conduct. We strictly align our foundational practices with internationally recognized standards, explicitly endorsing the principles set forth in the United Nations Guiding Principles on Business and Human Rights. This corporate mandate guides our expansion and interactions on a global scale.

Our management framework takes an active stance on human rights stewardship. We are fully committed to implementing rigorous due diligence processes to identify, mitigate, and prevent adverse impacts arising from our operational footprint. This mandate extends universally to all tiers of our organization and serves as a fundamental benchmark required of our partners and suppliers.

SECTION I: PRIMARY MANDATES & ACCOUNTABILITY

Absolute Facilitation Payment Ban: There are strictly no exemptions, provisions, or localized allowances for facilitation payments within Miranda Group. Any form of financial inducement, minor operational advantage, speed money, or kickback will be rigorously investigated and evaluated against the severe statutory elements of corruption offenses under local anti-corruption ordinances, regional penal frameworks, and international anti-bribery standards.

- **Comprehensive Whistleblower Protection:** We actively encourage an organizational culture of openness, accountability, and absolute transparency. Miranda Group guarantees full support, anonymized handling, and protective counseling for any individual who raises genuine, good-faith concerns regarding unethical conduct, hidden asset transfers, or suspected financial malpractice under this policy, regardless of whether the subsequent investigation confirms the infraction.

SECTION II: WORKFORCE DEFENSE & APPLICATION SCOPE

- **Strict Non-Detrimental Treatment Guarantee:** We provide an ironclad guarantee that no individual will suffer any form of detrimental treatment—including termination, demotion, structural exclusion, career-path restriction, operational intimidation, or unfavorable contract adjustment—as a direct or indirect consequence of refusing to participate in bribery or reporting a suspected corrupt offense in good faith. Any retaliatory action by management personnel will be treated as a major disciplinary violation.
- **Universal Scope of Application:** This policy applies universally, globally, and without exception to all individuals working at all structural levels, corporate grades, and operational divisions within Miranda Group. This includes executive board management, permanent or temporary employees, advisory consultants, independent contractors, casual agency workers, outsourced project operators, and any third-party entities or corporate agents representing us in external or political affairs.
- **Gifts, Hospitality, and Entertainment Protocols:** Any corporate gifts, hospitality, or promotional expenditures offered or received by representatives of Miranda Group must strictly comply with our internal monetary thresholds, registration procedures, and transparency codes. Such transactions must be documented with clear commercial justification, ensuring they cannot be perceived as attempts to improperly influence competitive business outcomes or regulatory decisions.

Youth Protection & Child Labour Bans: The company strictly forbids the employment of individuals under the age of 18 for any hazardous duties or operationally compromising roles, ensuring full compliance with international child protection standards and supporting regional educational baselines.

SECTION III: COMPLIANCE AUDITING & ENFORCEMENT PROTOCOLS

- **Continuous Due Diligence & Third-Party Screening:** Miranda Group enforces mandatory, pre-contractual due diligence screening on all major upstream suppliers, downstream joint-venture associates, and corporate intermediaries. This framework evaluates historical ethical compliance, checking for regional sanctions, political affiliations, and historical regulatory penalties. All external business partnerships require formal contractual agreements binding the parties to anti-corruption codes identical to our own.
- **Internal Financial Controls & Record Keeping:** To ensure absolute financial accountability, all regional offices must maintain strict bookkeeping standards and thorough internal accounting controls. No accounts or transactional records may be kept off-book or mischaracterized to obscure the true nature of resource allocations. All financial claims regarding hospitality, promotional assets, or vendor payments must follow dual-authorization review pipelines.

Compliance with this anti-bribery framework is an absolute, non-negotiable condition of employment, service contract, and corporate association with Miranda Group. Every individual connected to our enterprise shares a personal, binding responsibility to prevent, detect, and immediately report any practices that compromise our foundational ethical values. The Company reserves the absolute legal right to terminate employment agreements, corporate associations, or commercial supplier contracts immediately upon identifying a breach of this policy, ensuring our global network remains untainted by unethical conduct.



Child Labour Policy

Miranda Group will enforce a total ban on the recruitment, utilization, or support of child labor across all direct operations and vendor networks, aligning strictly with ILO Convention 138. The minimum age for standard employment will remain fixed at 15 years. No individual under the age of 18 will perform hazardous labor, operate heavy processing machinery, or handle materials that jeopardize their health, safety, or moral well-being.

Forced Labour Policy

Miranda Group will ensure that all labor situations operate on a completely voluntary basis. The company will completely prohibit the use or support of forced, bonded, indentured, or involuntary prison labor, in strict alignment with ILO Convention 29.



Grievance Management Mechanism

Miranda Group establishes a Grievance Management Mechanism. This policy provides a robust, accessible, completely transparent, and fair framework through which internal employees and external stakeholders - including suppliers, local communities, and trade partners - can raise legitimate concerns, report suspected violations, or voice grievances regarding any aspect of our business conduct. This mechanism has been purposefully structured to operate without any fear of retaliation, victimization, or adverse employment consequences for any whistleblower or aggrieved party.

To maximize accessibility and guarantee a secure environment, Miranda Group has established two explicit reporting streams.

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Contact No.: +852 23657708

Compliance Officer: Miss. Li

Equal Opportunity, Diversity & Inclusivity

Miranda Group will establish all employment relationships on the principles of equal opportunity, objective merit, and fair treatment. The company will prohibit and actively eliminate any form of workplace discrimination regarding recruitment, compensation, overtime, access to training, professional mobility, promotion, or retirement.

Miranda Group will prohibit all forms of workplace violence, harassment, physical intimidation, and verbal abuse. This prohibition applies to direct day-to-day operations, electronic communication channels, recruitment pipelines, and active disciplinary reviews.

Top management will publicly endorse and maintain a documented diversity, equity, and inclusivity framework across all administrative and operational levels.



Anti-Bribery & Facilitation Payment Policy

Miranda Group is dedicated to upholding the highest benchmarks of commercial integrity, transparency, and corporate governance. It is our absolute policy to conduct all of our business in an honest, ethical, and professional manner across all jurisdictions in which we operate.

We take a strict, zero-tolerance approach to bribery and corruption. We are fundamentally committed to acting professionally, fairly, and with absolute integrity in all our relationships and business dealings. This mandate applies to implementing and enforcing effective, proactive systems to counter bribery and safeguard our organizational reputation.

OUR COMMITMENTS

- **Facilitation Payments:** There are strictly no exemptions for facilitation payments within Miranda Group. Any form of financial or operational advantage will be rigorously assessed against the elements of the offense under applicable legal requirements and local anti-corruption ordinances.
- **Whistleblower Protection & Support:** We actively encourage openness and transparency. Miranda Group will fully support anyone who raises genuine concerns regarding unethical conduct in good faith under this policy, even if those concerns turn out to be mistaken.
- **Non-Detrimental Treatment:** We guarantee that no individual will suffer any form of detrimental treatment—including dismissal, disciplinary action, operational threats, or unfavorable treatment—as a result of refusing to participate in bribery or corruption, or for reporting an actual or suspected offense.
- **Scope of Application:** This policy applies universally to all individuals working at all levels, grades, and divisions within the company. This includes executive management, permanent or temporary employees, consultants, independent contractors, casual workers, or any other third party associated with us.

Compliance with this policy is mandatory. Every individual associated with Miranda Group shares the responsibility of preventing, detecting, and reporting any practices that compromise our core values of honesty and ethical conduct.