



Legend Jewelry Co., Ltd.

Billing address: Praca Wong Chio 018, Alameda Dr. Carlos D'assumpcao N°S 411-417.

Macau Logistic address: Unit M, 4/I. Kaiser I.:state Phase 3, 11 Hok Yuen Street, Hungghum, Kowloon, Hong Kong

China Factory address: 28, HaoGang Road, Namsha, Guangzhou, China.

Thailand Factory address: 64/45 Soi Sukhapiban, 2 Soi 31, Kwaeng Dokmai Khet Pravat, Bangkok 10250, Thailand (J Building)

Responsible sourcing/ conflict free mineral policy

Responsible sourcing

Legend has adopted a responsible sourcing policy requesting our suppliers to comply with the Dodd-Frank Act legislation Section 1502 corresponding to the "Conflict Minerals. We only accept gold from LBMA good gold delivery accredited companies. Know your customers and other due diligence processes will be conducted on new suppliers and current suppliers on a yearly basis.

As a member of Responsible Jewelry Council (RJC), Legend is committed to the responsible sourcing of minerals. We have established our supplier code of practices and implemented due diligence and KYC practices designed to reasonably assure that minerals in our products are sourced consistently with the Organization for Economic Co-operation and Development (OECD) Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (CAHRAs). Legend supports and contributes to industry-wide efforts to validate that the minerals in our products do not contribute to conflict.

We have adopted the RJC Code of Conduct practices and verify the risk of conflict minerals (gold, silver, platinum group metals, 3TGs (tantalum, tin, tungsten), Mica and cobalt) in our supply chain via Due Diligence methodology based on the Conflict Minerals Reporting Template (CMRT) and the Extended Minerals Reporting Template (EMRT) as well, in which the suppliers need to report their status of compliance from time to time. We rely on these initiatives in pursuit of our goal to use only "conflict-free" minerals in our products, including use of only gold, tantalum, tungsten and tin (3TGs), from the Democratic Republic of Congo and adjoining countries (DRC), that do not directly or indirectly finance or benefit armed groups in the DRC.

Our Commitment

To the best of our knowledge, Legend's commitment includes but is not limited to:

- Avoid purchases from any vendors who will consistently causing abuses of human rights.
- Avoid purchases from any vendors who will consistently involving in conflict related issues.



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- Comply with anti-money laundering (AML).
 - Avoid purchases from any vendors who will involve in financing of terrorism.
 - Avoid bribery and fraudulent misrepresentation of the origin of precious metals.
 - Conform to all relevant United Nations sanctions resolutions and domestic laws.

In furtherance of these objectives, Legend expects our suppliers to conduct their business in accordance with this policy, including the following:

- Participate in capability building efforts around responsible minerals sourcing;
- Establish due diligence processes around responsible minerals sourcing and management systems to support these processes, including developing a policy on responsible minerals sourcing (or if one has been established, reviewing it on a regular basis);
- Source from conformant or active smelters or refiners that have been validated through third party accredited audits conducted by organizations such as the RMI, the London Bullion Market Association (LBMA), the Responsible Jewelry Council (RJC), and the Tungsten Industry—Conflict Minerals Council (TI-CMC);
- Acquire materials from conflict-free sources
- Provide their supply chain conflict minerals information to us upon request, including for minerals beyond the 3TGs, such as cobalt and mica; and
- Extend the above expectations to their own suppliers.

Management framework

At Legend, apart from the company's policy on responsible sourcing, we have also setup a compliance board for on-going management with issues related to various compliance programs.

We will conduct annual review with our compliance program and will commit to promote our position to be a responsible supplier along the jewelry supply chain.

Major components:

1. Company's policies
2. Risk Based Due Diligence reporting framework
3. Suppliers' evaluation working instructions and internal working procedures
4. On-going Screening and monitoring on transactions for material being



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purchased

5. Effective inventory control system
6. Employees' training
7. Continuous improvement Plan
8. Ensure adequate supply chain documentation for better traceability to material's origin
9. Duties, roles, authorities and responsibilities for implementing the supply chain policy are clearly defined.
10. Compliance officer has been assigned with the authority to reject any suspicious suppliers
11. Improve materials inventory management and traceability through the use of ERP system
12. For anyone, including employees, stakeholders can express their concern through our grievance system.
13. Risk Assessment process for identification and assessment for any risks that might have been encountered in the supply chain.

Sincerely,

Jason Luk

Principal Legend Jewelry



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Responsible sourcing of diamonds/colored gemstone conflict free mineral policy

At Legend, we source diamonds/colored gemstones responsibly, in a way that respects human rights and does not contribute to conflict.

As part of our commitment to responsible sourcing, we will conduct due diligence at our supply chain from time to times to understand their sources of supply and due diligence procedures for managing risks in their supply chain.

Legend Jewelry believes quality craftsmanship is the essence of its success. Founded in 1992, it is the company's mission to provide customers with high-quality, stylish and creative jewelry. Prevalent, stylish and timeless are Legend's design. This policy confirms Legend Jewelry's commitment to respect human rights, avoid contributing to the finance of conflict and comply with all relevant UN sanctions, resolutions and laws

Legend also committed to help our government to fight against the funding of terrorism and money laundering. 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 Labor 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 jewelry supply chain.
- f. 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

We also commit to using our influence to prevent abuses by others. Legend Jewelry is committed to operate under a Conflict-Free Sourcing policy and has zero tolerance for conflict products.



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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 labor;
- c. The worst forms of child labor;
- d. Human rights violations and abuses; or
- e. War crimes, violations of international humanitarian law, crimes against Humanity or genocide.

We have established complaints mechanisms for interested parties to voice concerns about materials

We will conduct supply chain due diligence from time to time. Risk assessments will be conducted based on product & processes or supply chains' issues wherever applicable. We will immediately stop engaging with upstream suppliers if we find a reasonable risk that they are committing abuses or are sourcing from, or linked to, any party committing these abuses.

Regarding direct or indirect support to non-state armed groups:

All our suppliers must comply with the Kimberly Process. Legend will not knowingly purchase or sell any products that are from Marange-region diamonds mines and the diamonds exported by these entities. At Legend, we will always ensure that the diamonds and all other stone types in products we sell to our customers and diamonds purchased from our suppliers always come from legitimate sources and that they are all 100% natural and have not gone through any types or forms of diamond clarity treatments such as laser drilling, fracture filling and/or diamond color treatments such as coating, irradiation, annealing, HPHT treatment, synthetics, etc. Regarding serious abuses associated with the extraction, transport or trade of diamonds/colored gemstones:

We only sell or purchase diamonds/colored gemstones 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/colored gemstones from, making payments to, or otherwise helping or equipping non-state armed groups or their affiliates who illegally:



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

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 or that act illegally as described.

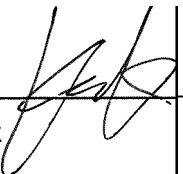
Regarding bribery and fraudulent misrepresentation of the origin of damonds/colored gemstones:

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

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/colored gemstones.

Sincerely,



Jason Luk

Principal Legend Jewelry