HUMAN RIGHTS POLICY

1. Purpose

Myer Jewelry Manufacturer Limited ("Myer") recognises that we have a responsibility to respect human rights and that respect for human rights is a fundamental component of responsible corporate governance. Everybody deserves to be treated equally, and with respect and dignity.

This Human Rights Policy ("Policy") is the formalisation of our commitment to uphold and respect human rights. It outlines the core human rights standards and our expectations. We strive to make all reasonable efforts to implement this policy to embed respect for human rights across our activities, value chain and business.

2. Scope

This Policy applies to people at every level of Myer's value chain, its customers, employees, suppliers, service providers, contractors and other business partners.

3. Aligning With Global Standards

We are committed to, and require all our supply chain partners to commit to, adhering to all applicable laws and regulations wherever we operate,

We refer to the human rights principles set out in:

- The International Labour Organisation's Core Conventions,
- The International Labour Organisation's Declaration on Fundamental Principles and Rights at Work,
- The United Nations Guiding Principles on Business and Human Rights,
- The United Nations Global Compact, and
- The United Nations International Bill of Human Rights.

Where national law and international human rights standards differ, we will follow the higher standard; where they are in conflict, we will seek ways to respect international human rights to the greatest extent possible.

4. Our Commitment to Human Rights

We are committed to upholding and respecting all internationally recognised human rights and the values they represent throughout our operations and supply chain. We strive to provide our employees with a fair and ethical workplace by upholding and promoting international labour standards, taking appropriate measures, based on due diligence processes, and preventing or mitigating adverse human rights impacts that are directly linked to our operations, products, or services by our business relationships.

a. Prohibition of Child Labour

We are committed to supporting children's rights. We do not tolerate the employment of young workers who are younger than 15 years or under the age for completion of compulsory education, whichever is higher.

We are committed to managing apprenticeship schemes as per requirements defined in applicable laws.

We strictly prohibit the involvement of young workers under the age of 18 in hazardous work or under difficult conditions, such as long hours, night work.

b. Prohibition of Morden Slavery and Forced Labour

We have zero tolerance of forced labour, modern slavery and any other forms including but not limited to bonded labour, indentured labour, human trafficking and prison labour.

We are committed to ensuring that no one in our supply chain is forced to work.

We expect that our business partners do not

- Withhold workers' personal documents, such as birth certificates, passports, work permits and ID cards,
- Withhold workers' wages,
- Restrict workers' freedom of movement,
- Require recruitment fees paid by workers themselves.

c. Freedom of association and collective bargaining

Within the limits of applicable laws and regulations, we respect the rights of all employees to freely form or join organisations of their choice without interference, fear of retaliation or discrimination, and to engage in collective bargaining. Where

local laws restrict independent trade unions, employees are able to form workers' committees or other organisations for their representation that are not prohibited under local laws.

d. Non-discrimination, Equity, Diversity and Inclusion (EDI)

We firmly believe that diversity and inclusion are valuable sources. A diverse and inclusive workplace is vital to success. We strive to foster a culture of diversity, equity and inclusion, and we are committed to increasing diversity within the workplace where every one of us can be our best.

We have no tolerance for any forms of discrimination, harassment, retaliation and violence.

We prohibit any forms of discrimination, including against race, skin, ethnic origin, language, pregnancy, disability, marital status, gender, sexual orientation, age, religion, political beliefs or HIV/AIDS status and any other characteristics protected by local laws.

e. Right to Occupational Health and Safety

We strive to create and promote a healthy and safe workplace throughout our operations according to high standards and in full compliance with local and international regulations.

With the objective of having no occupational accidents and illnesses, we are committed to integrating sound health and safety management practices into our business.

f. Working Hours

We follow the principle that regular and overtime hours comply with local laws, international standards and industry standards, whichever is higher

- Weekly working hours must not exceed 60,
- At least 24 consecutive hours' rest must be provided to employees in every 7 days
- All overtime work must be reasonable and consensual,
- Overtime must be compensated at a premium rate,
- Work breaks must be guaranteed.

g. Wages and Benefits

We provide our employees with fair and competitive compensation and benefits. We respect all applicable laws and agreements on working hours and paid leave. We are committed to paying an appropriate wage that meets and exceeds the minimum wage and/or prevailing industry standards.

h. Training

We provide our employees with on-the-job training in order to enable a high level of performance and high-quality work.

i. Environment

Environmental harm can negatively impact human rights to life, livelihood, access to clean water and sanitation, health and well-being and other human rights. Climate change represents a significant threat to all of us. We acknowledge our responsibility to protect the environment and are aware of the potential impact of our production, procurement processes on the environment and humans.

We are committed to acting in an environmentally responsible manner in all our activities and minimising the environmental impact of our operations. Our business partners are expected to share our goal of environmental protection as a key principle of a sustainable future.

j. Privacy

We recognise that privacy is a fundamental human right. We are committed to complying with all relevant privacy laws and regulations.

k. Anti-Corruption

We recognise that bribery and corruption will lead to negative impacts on human rights. Myer is committed to operating our business in accordance with applicable laws and regulations with integrity and honesty at all times. We do not tolerate any forms of bribery and corruption in connection with our business.

We seek to promote anti-bribery & corruption programme in line with applicable laws and standards and principles of business ethics identify, prevent and mitigate risks within our supply chain.

5. Our Human Rights Approach

a. Human Rights Due Diligence (HRDD)

Our commitment to human rights is supported through ongoing Human Rights Due Diligence process to identify, address, evaluate and communicate the risks of involvement with adverse human rights.

We are committed to performing Human Rights Due Diligence in our own operations and supply chain, based on internationally recognised standards, to prevent, monitor and mitigate risks related to human rights.

b. Grievance and Remedy

We are committed to identifying potential and actual adverse human impacts that our operations may cause or contribute to, and strive to prevent, mitigate or remedy such impacts.

Any individuals with concerns about the impact of human rights may raise these through our whistleblowing channels. Those channels are open to internal and external stakeholders including supply chain workers, civil society and other concerned stakeholders.

All issues raised through our whistleblowing channels are treated seriously and confidentially, overseen by Myer's governance structure. Myer seeks to protect the advocates of human rights from threats, intimidations and retaliation.

6. Governance

Myer does not tolerate retaliation, discrimination, or disciplinary action against anyone who in good faith raises concerns of actual, alleged or suspected violations of our Human Rights Policy.

Myer takes every report seriously and confidentially. We will protect the identity of individuals who want to remain anonymous at all times.

The Human Right Policy will be reviewed annually by the RJC Committee, which oversees the periodical update of the Policy and the implementation of Human Rights.