

Human Rights Due Diligence – Annual Public Report

Prepared in accordance with COP-10 (Human Rights Due Diligence Procedure), Section 6.5, and RJC Code of Practices Standard, December 2024 edition, COP 6

Company:	AKASIA Group Limited	Reporting Period:	01/07/2025 – 30/06/2026
Report Date:	10/07/2026	Prepared by:	Wilson Chau
Approved by:	Katib Ammar	Publication Channel:	http://akasia.hk
Next Report Due:	01/07/2027		

1. Introduction

Supply Chain Transparency and Responsible Sourcing: Ensuring that diamonds, gold, and colored gemstones are sourced legally and do not involve conflict minerals

Human Rights Protection: Ensuring that human rights violations, such as child labor and forced labor, do not occur within the supply chain

Workplace Health and Safety: Safeguarding the safety and health of employees in production facilities

Environmental Protection and Resource Utilization: Reducing energy consumption and waste generation during the production process

Business Integrity and Product Disclosure: Ensuring that product information is truthful and accurate, and complies with industry standards

Key Stakeholders: This report will be shared with suppliers, customers, employees, shareholders, and the communities where we operate.

2. Scope of This Report

"This report covers the following operating locations of AKASIA Group Limited: the Hong Kong headquarters (AKASIA, Kowloon, Hong Kong) and the Guangzhou branch (Guangzhou Qinde Jewelry Co., Ltd. (Branch No. 8)). The reporting period is from July 1, 2025, to June 30, 2026."

3. Methods Used to Determine Human Rights Issues

"During the reporting period, the company conducted a human rights risk assessment in accordance with the RJC's Human Rights Due Diligence Toolkit. We conducted internal interviews with the Human Resources and Procurement departments and reviewed employee

satisfaction survey results and supplier self-assessment forms. In addition, we reviewed reports on the human rights situation in the countries where we operate and consulted with local community representatives. We used the RJC risk registry template to document and prioritize the identified risks."

4. Consultation with Affected People or Groups

During the reporting period, the company conducted the following consultation activities:

January 2026: An anonymous human rights awareness survey for all employees (3 responses received);

March 2026: A face-to-face roundtable discussion with worker representatives from the Guangzhou branch;

May 2026: Online meetings with three major suppliers to discuss human rights compliance requirements in the supply chain;

July 2026: Collection of employee feedback through the company's grievance channel."

5. Identified Human Rights Impacts

No.	Impact Identified	Affected Group(s)	Severity / Likelihood
NA	NA	NA	NA

"Based on the risk assessment conducted during the reporting period (including internal interviews, employee surveys, and supplier compliance reviews), no actual or potential adverse human rights impacts were identified. This conclusion is based on the following: (1) Employee surveys showed that satisfaction with working hours and compensation was above 90%; (2) All direct suppliers passed social compliance audits; (3) The human rights risk index for the countries where we operate is in the low-risk range."

6. Remedy and Mitigation Activities

The company has not identified any impact and "no corrective action is required."

7. Grievance Mechanism

"The company has established and made public a complaint and grievance mechanism. Employees and external stakeholders may raise human rights-related concerns through

the following channels: (1) Anonymous reporting hotline (852-61720567) ; (2) Grievance email (wilson.chau@akasia.hk); (3) Suggestion boxes (located at all office locations). This mechanism does not preclude employees' right to seek redress from external judicial or administrative bodies.

During the reporting period, a total of 0 formal human rights-related grievances were received. The 2 general employee comments received were processed and responded to within 15 business days in accordance with established procedures."

8. Review of Effectiveness and Next Steps

In January 2026, the company conducted an internal review of its annual human rights due diligence process. The review found that: (1) the human rights risk assessment process is generally effective, but risk identification coverage on the supplier side is not yet comprehensive; (2) awareness of the grievance mechanism needs to be improved.

Planned improvements for the next reporting period:

Expand the scope of the human rights risk assessment to include tier-2 suppliers;

Conduct a "Grievance Mechanism Awareness Month" campaign in the first quarter of 2027 to increase employee awareness;

Assign dedicated personnel to undergo training on the RJC Human Rights Due Diligence Toolkit."

Conduct human rights awareness training at least once a year."

Prepared by: Wilson

Position: Management Representative

Approved by: AS

Position: Top Management

Date: 10/7/2026