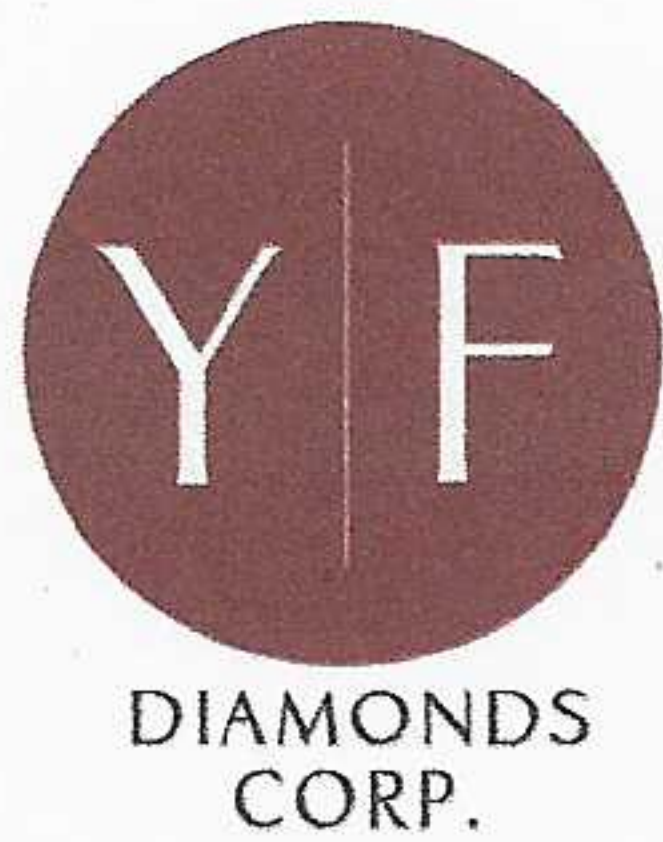




YF DIAMONDS ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) POLICY

PURPOSE

At YF Diamonds, a second-generation company built on trust, quality and long-term partnerships, we believe that the same attention to quality that defines the diamonds we source and the jewellery we help create also defines the way we conduct our business.

Integrity, transparency and respect for people and the planet are fundamental to earning and maintaining the confidence of our customers, employees and business partners, and to supporting the long-term success of our business.

This Environmental, Social and Governance (ESG) Policy establishes the framework through which YF Diamonds manages environmental, social and governance matters across its internal operations and business activities.

As a Member of the Responsible Jewellery Council (RJC), YF Diamonds is committed to operating in accordance with the RJC Code of Practices and RJC Laboratory Grown Material Standard.

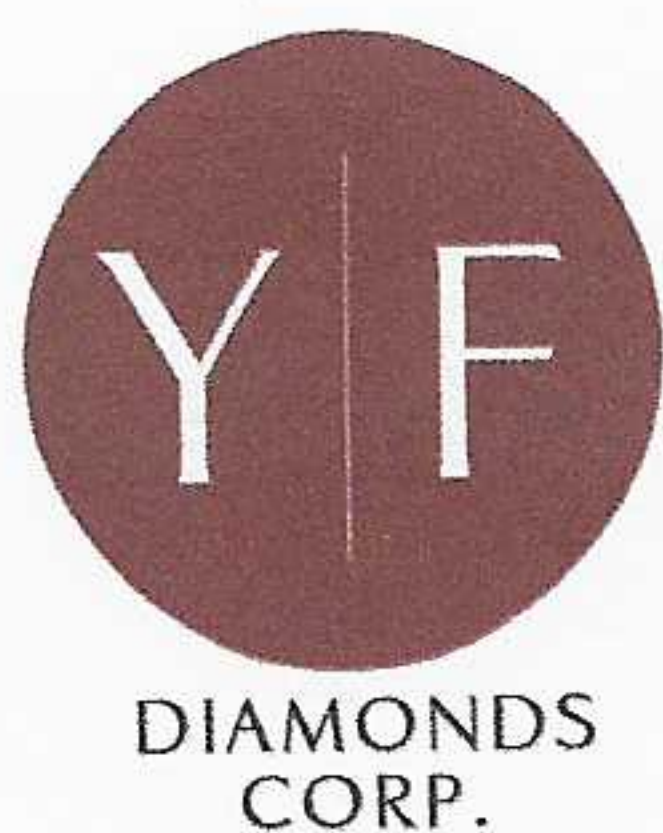
This Policy is informed by internationally recognized standards, including the OECD Due Diligence Guidance for Responsible Business Conduct, the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, the United Nations Guiding Principles on Business and Human Rights, the Universal Declaration of Human Rights, and the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work.

SCOPE

This Policy applies to all YF Diamonds personnel, including its management, employees and individuals acting on behalf of the Company.

YF Diamonds operates as a trader of diamonds and coordinates the production of custom jewellery through independent manufacturing partners; it does not carry out manufacturing itself. This Policy sets out the environmental, social and governance commitments that apply to YF Diamonds' own operations and business activities. That is, the matters within our direct operational control.

How we identify, assess and manage risks in our supply chains and in our relationships with suppliers, customers and other counterparties, including responsible sourcing and supply chain due diligence, is addressed separately in YF Diamonds' Responsible Supply Chain Policy, which should be read alongside this Policy.



OUR COMMITMENTS

ENVIRONMENTAL RESPONSIBILITY

YF Diamonds manages the environmental aspects of the business activities within its direct operational control in a responsible and proportionate manner.

Because we trade diamonds and coordinate jewellery production rather than manufacture, our most relevant environmental aspects arise from how we run our offices and organize our work: the resources we consume, the goods and services we procure, and the travel and shipping we arrange.

We therefore seek to use energy, natural resources, and other materials efficiently, reduce waste and favour reuse and recycling where practicable, and take environmental considerations into account in these day-to-day decisions, continually looking for opportunities to improve our environmental performance.

HUMAN RIGHTS

YF Diamonds is committed to respecting internationally recognized human rights which, at a minimum, are understood as those expressed in the International Bill of Human Rights and the principles concerning fundamental rights set out in the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work, in accordance with the United Nations Guiding Principles on Business and Human Rights.

We seek to identify, prevent and mitigate adverse human rights impacts, and encourage the reporting and appropriate resolution of human rights concerns.

We strictly prohibit all forms of forced labor, bonded labor, human trafficking, and child labor.

FAIR AND RESPECTFUL WORKPLACE

YF Diamonds is committed to a workplace built on fairness, respect, equal opportunity, diversity, and inclusion. We prohibit discrimination, harassment, bullying, and retaliation of any kind, and ensure every individual is treated with dignity in a safe, professional environment.

Employment decisions are based solely on legitimate business needs, qualifications, experience, performance, and merit. We comply with applicable labor and employment laws, including respecting employees' rights to freedom of association and collective bargaining.

HEALTH, SAFETY AND WELLBEING

YF Diamonds is committed to providing a safe and healthy working environment for employees, contractors and visitors.



To this end, we seek to identify and manage workplace health and safety risks in a practical and proportionate manner appropriate to our office-based activities. This includes promoting safe working practices and overall employee wellbeing, encouraging awareness of workplace hazards, providing relevant health and safety information, and encouraging the reporting of health and safety concerns.

GOVERNANCE

YF Diamonds is committed to conducting its business with integrity, transparency and accountability.

To this end, we comply with applicable laws and regulations, maintain accurate and complete business records, conduct business with legitimate counterparties only, and support efforts to prevent money laundering, terrorism financing and other forms of financial crime through appropriate due diligence and compliance measures.

We prohibit bribery, corruption, and facilitation payments, and we seek to identify and appropriately manage actual, potential and perceived conflicts of interest, ensuring that business decisions are based on legitimate commercial considerations.

We set clear criteria and approval procedures for offering, giving or accepting gifts, hospitality and entertainment involving business partners or public officials, with thresholds and record-keeping defined in our internal procedures.

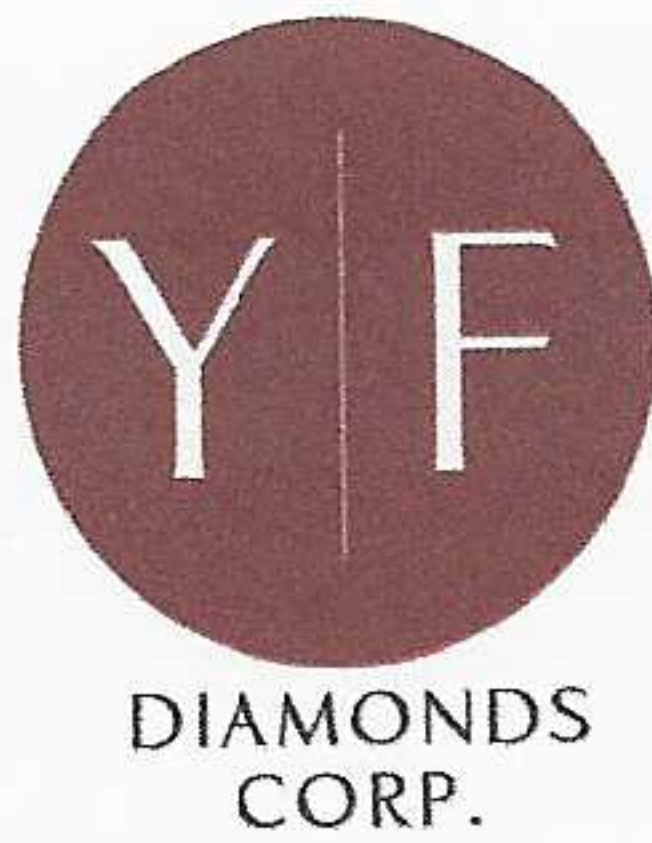
Charitable and philanthropic donations are made only to legitimate recipients and never as a means of improperly influencing any business decision or public official. YF Diamonds does not make political contributions.

PRODUCT INTEGRITY AND DISCLOSURE

YF Diamonds is committed to ensuring that every product we buy, sell or help create is represented accurately and transparently. Just as precision and quality define our custom jewellery and diamond services, they also guide our product disclosures and broader communications.

To this end, we seek to ensure that product representations are truthful and accurate, laboratory-grown materials are clearly disclosed where applicable, and records are maintained to support product descriptions and transactions.

We support the integrity and traceability of product information where applicable and comply with relevant legal and industry disclosure requirements. We are committed to respecting third-party intellectual property rights, including patents and licensing agreements relating to laboratory-growth technologies and methods, and will not reference proprietary growth methods without appropriate authorization.



POL-001

SPEAK-UP AND GRIEVANCE MECHANISM

YF Diamonds encourages employees, business partners and other stakeholders to raise concerns relating to potential violations of applicable laws or commitments as stated in this Policy.

Concerns may include matters relating to human rights, employment practices, health and safety, environmental issues, business integrity, product disclosure or other aspects of responsible business conduct.

Concerns may be raised through designated management channels, including anonymously, and will be treated appropriately and, where practical, confidentially. Reports can be submitted via:

- Email: account@yfdiamonds.com
- Phone: +1 (718) 536 2718
- Anonymous online form: <https://www.yfdiamonds.com/responsibility.php>

YF Diamonds prohibits retaliation against any individual who raises a concern in good faith.

This Policy is approved by senior management, communicated to all relevant personnel, reviewed periodically, at least once per year, and updated as necessary to ensure its continued effectiveness and alignment with applicable legal requirements and voluntary standards, including the RJC, to support continual improvement.

Approved by: Falak Dilip Shah

Date: August 24, 2026

Signature: Falak Dilip Shah

A handwritten signature in blue ink, appearing to be 'FD', is written below the printed name.