

Company Name	: Noble Mind Co.,Ltd
Date	: 25 January 2025
Reporting Period	: 1 January 2024 – 31 December 2024
Reported by	: Pornprom Veteeburana

Compliance with the law

COP 1	<p>Noble Mind Co., Ltd. recognizes and attaches great importance to strict compliance with the law. This is the basis for the policy set by the executive. Each party has been assigned to investigate and monitor the adjustment of laws related to all transactions of the Company and the management.</p> <p>The Company has stipulated the implementation of the following procedures: The Assessment of Conformity with Relevant Laws and Regulations (QP-QMR-004) is a principle for continuous review of laws at all times.</p> <ul style="list-style-type: none"> ● Category A : Ministry of Interior ● Category B : Ministry of Labour ● Category C : Ministry of Industry ● Category D : Ministry of Energy ● Category E : Requirements SMETA ● Category F : Requirements from other relevant agencies
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Policy and Implementation

COP 2	<p>The management is committed to demonstrating responsible business operations, so relevant policies have been promulgated to set the direction of operations. For employees and stakeholders to acknowledge. It has been communicated to all relevant parties. For example, on the Company's website, posting notices and training for employees, as well as direct communication to customers or other stakeholders via email, etc.</p> <p>The administration has promulgated a total of 12 policies as follows:</p> <ul style="list-style-type: none"> ● Human Rights Policy ● Corporate Social Responsibility Policy ● Supply Chain Management Policy ● Business Ethics Policy ● Security Policy ● Anti-Corruption Policy ● Whistleblowing Policy ● Provenance Claims Policy ● Complaint Policy ● Safety Policy Occupational Health and Working Environment ● Environmental Policy
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	<p>The administration has stipulated that the appropriateness of the policy will be reviewed every year, and in 2024, the policy has been reviewed and adjusted to cover all aspects.</p>
<p>Financial Accounting</p>	
COP 4	<p>The Company operates accounting and financial transactions in an accurate, transparent manner and in accordance with the accounting laws of the Ministry of Commerce.</p> <p>At the same time, the auditors were audited for the year 2023 by having external auditors acknowledge the anti-money laundering and anti-bribery policies before conducting the audit.</p> <p>At the same time, the auditors were audited for the year 2023 by having external auditors acknowledge the anti-money laundering and anti-bribery policies before conducting the audit.</p>
<p>Human rights</p>	
COP 6	<p>The Company attaches great importance to respecting human rights and strictly complies with laws related to human rights. The administration has promulgated a human rights policy. This is to be used as a guideline for all employees of the Company to prevent incidents of violation of the rights of other persons in the workplace. In 2024, the Human Rights Policy was reviewed, still using the original policy and promulgated on November 5, 2021.</p> <p>The Company has also provided a channel for complaints in case of human rights violations. Both external complaint reception channels through email or direct phone calls to the management, and internal complaint reception channels through phone numbers, emails, as well as writing complaints through the complaint box. If there is a complaint, The management will have guidelines for receiving complaints through various complaint channels according to the announcement of the Whistleblowing Policy. On September 6, 2022</p> <p>In summary, in 2024, from all complaint channels.</p> <ul style="list-style-type: none"> - Complaints of human rights violations were found = 0 - Other complaints were found, both internal and external = 0 <p>In order to ensure that no human rights violations occur in the organization, the Company conducts an annual review of human rights risk assessments and conducts internal audits of the Company.</p>
<p>Business Partners and Supplier Due Diligence in accordance with OECD Principles</p>	
COP 5 COP 7	<p>For business partners, the Company has established a system for evaluating and selecting raw material sellers, contractors, etc. (WI-PUR-002)</p> <p>This is to ensure that business partners with the Company are aware of their business operations correctly. The Company shall communicate the policies and requirements of the RJC system so that suppliers are aware of and comply with them. In the assessment, the Company will use many criteria in the assessment, such as quality, price, compliance with employment laws, as well as checking that the business partners have the identity and</p>

	<p>operation of the correct business from the websites of the Revenue Department and the Revenue Department. It will be reviewed and summarized in 2024.</p> <p>In addition, the Company has also reviewed and evaluated all suppliers with whom it transacted during the year and classified them as risk groups (red flags) in order to determine the next management method. Supplier Review and Analysis Procedure OECD and KYC Evaluation (QP-QMR-001)</p> <p>The results of the 2023 supplier evaluation review from the website of the PPP. The Company concluded that it was able to continue the transaction.</p> <p>As for contractors who come to operate within the Company, the Company has provided a system of clarification and basic training on the requirements of the RJC system and safety before coming to work so that contractors are aware and strictly comply with it.</p>
Community Development	
COP 10	<p>Sustainable growth along with the community is another goal that the Company has always focused on. Every year, the company has prepared a plan and set a budget to support various activities of the community in order to achieve development in many aspects.</p> <p>In 2024, the donation amount in 2024 totaled 730,000 baht</p>
Anti-Corruption	
COP 11	<p>The Company has promulgated a social responsibility policy for business partners, which includes details of the prevention of corruption and bribery in the policy. This policy is communicated to the Company's employees by posting a public information board. External individuals have been contacted through multiple channels such as the Company's website, email, etc.</p> <p>The Company has also specified the topic of fraud prevention in the annual risk assessment to ensure that the Company's transactions are correct and free from fraud and bribery.</p> <p>In addition, the Company has also established a policy on whistleblowing and reporting channels so that those who witness fraudulent acts occurring within the organization. In 2024, no complaints about corruption occurred in the Company in all channels received from the complaint.</p>
Know Your Counter Party	
COP 12	<p>The Company has established a pre-business verification (KYC) process to identify business partners, which is defined as the procedures and working methods in the responsible part to be used in the operation. New business partners who want to transact with the Company must bring various documents for the responsible party to prepare a partner evaluation document. Check the list of people at risk of the PPP. To avoid transactions if you</p>

	<p>are found to be at such risk. The officer and the managing director have the authority to sign to consider whether the transaction can be made with the business partner.</p> <p>In addition, suppliers who are already on the list of transactions with the Company have arranged for a risk review and update the list of risky individuals of the Company on an annual basis. Therefore, the transaction can continue and the training of the assigned staff to check the business partners before the transaction is arranged to understand the principles and methods of operation.</p>
<p>Security</p>	
<p>COP 13</p>	<p>The Company has announced a security policy (announced on November 5, 2021) by setting security guidelines to cover all areas. The Company and its customers have the following risks: Asset security of the Company and customers, customer confidential information security, and information system security, with annual review and assessment of risks to ensure that the assets of the Company and customers are not lost or stolen during work or transportation.</p> <p>The Company has established guidelines for the work of the security team to prevent human rights violations against employees or visitors.</p>
<p>Provenance Claims</p>	
<p>COP 14</p>	<p>The reference to the source of raw materials used in production is defined as a clear operating procedure. The Company stipulates that all references to the origin of precious metals (gold, recycled gold, silver, recycled silver) used must be sourced from an extractor who has been certified by LBMA or COC Transfer Document from the Company that is certified by RJC COC (RJC Chain of Custody) only.</p> <p>In the delivery of every lot of gold traded, the seller must attach a reference document indicating the source of the precious metal that has been approved by the LBMA or RJC COC every time to the Company. The relevant staff will be trained on all work procedures and recorded training evidence to ensure that employees understand and can accurately inspect precious metals.</p> <p>This is to review and prevent risks that may arise. The Company has set the topic of Raw material source reference provides annual internal audits too. To verify and ensure that all transactions with customers are compliant</p>
<p>Labour rights and working conditions</p>	
<p>COP 15</p>	<p>Guidelines for labour rights and conditions of employment are clearly defined in the Human Rights Policy. The management has established this policy and guidelines to ensure that the Company has employment and provides various rights to employees in accordance with the framework prescribed by law. This is also to review the appropriateness of policies and guidelines.</p>

	<p>Currently, the relevant laws and ministerial regulations have been reviewed every year, and the Company's employment conditions in 2024 are monthly and daily, and the correct employment conditions in accordance with the Labor Protection Act (No. 7) B.E. 2562 (2019) are used as the framework for implementation.</p> <p>By employing employees at all rates. Employment contracts are prepared in accordance with labor laws and the rights of employees are also prioritized. No text or content is exploitative. Discriminate or violate the rights of employees. Employment contracts, related documents, as well as records of working hours and payment of wages of employees according to the time frame.</p>
<p>Working hours and payment of wages, remuneration</p>	
<p>COP 16 COP 17</p>	<p>Currently, the Company has set 8 hours of normal working hours per day or 48 hours per week, which is 6 working days per week, and Sunday is a weekly holiday. Overtime work is allowed but not exceeding 12 hours per week, and the overtime work must be voluntary. There is no coercion or any other caveats.</p> <p>As for the annual holidays/leave for employees, it has been clearly determined and announced to employees in the Company's procedures. It is determined to comply with the framework of the law. The Company has also required an annual internal audit to review the accuracy of employees' leave rights and communicate the policy and complaint channels. If there is a case where the employee does not receive fairness from employment or leave, which in 2024 has not been found to have caused any wrongdoing.</p> <p>In terms of payment of wages and remuneration. Currently, the company has set the minimum wage for employment at 363 baht according to the latest announcement of the Labor Law, which is transferred to the employee's account every day at the end of the month. As for the details of wage deductions, they are only allowed to be deducted as specified by law, such as social security money, income tax, etc.</p>
<p>Harassment, discipline, complaints, and non-retaliation</p>	
<p>COP 18</p>	<p>The Company has established policies and guidelines to ensure that there is no harassment, intimidation, punishment of physical assault or any other act that violates human rights within the Company by communicating discipline and penalties to employees to understand that they are treated correctly and equally, including allowing employees to report complaints or point out clues to various wrongdoing without any penalty.</p>
<p>Child Labour</p>	
<p>COP 19</p>	<p>The Company does not support and consent to the use of child labor under the age of 15 in the workplace, with a clear policy from the management and a procedure for selecting individuals to work as employees of the Company (Recruitment QP-HR-001) to ensure that the employees hired by the Company are not allowed to perform the job. This topic has been identified for the annual internal audit to ensure that no child under the age of 15 works in the organization.</p> <p>If a force majeure event occurs at the company. It was not known before that there were employees who were child laborers to work in the organization, such as from concealing the actual information of the employees, etc.,</p>

	the Company has established procedures for the management and procedures for the remedy of child labor (QP-HR-003) that the Company has received.
Forced labour	
COP 20	The Company has a policy and management method to ensure that there is no forced labor in the organization, by arranging an internal audit that covers these requirements, and communicating to employees the complaint channel if any wrongdoing is found in this matter. In 2024, there were no complaints about wrongdoing.
The right to freedom of assembly and bargaining	
COP 21	It is clearly defined in the human rights policy. This policy is communicated to all employees with signatures, as well as clarification of the complaint channel if such rights are violated. In 2024, there were no complaints about this matter, including participation in negotiations through meetings of the Welfare Committee.
Non-discrimination	
COP 22	Based on the review in 2024, the Company is confident that there is no discrimination that is contrary to the policies provided in the Human Rights Policy. The Company has provided equal employment opportunities for all. There is no discrimination on the basis of gender, age, religion or race, as well as opportunities for advancement in the profession performed, whether it is in terms of remuneration or job title
Health, Safety & Environment	
COP 23	<p>In 2024, the Company has prepared an annual safety plan and implemented the plan completely and strictly complied with the law.</p> <ol style="list-style-type: none"> 1. The working environment such as lighting, noise, heat, dust, and the concentration of hazardous chemicals in the work area has been measured once a year on December 10, 2024. 2. The Company has provided adequate facilities. <ol style="list-style-type: none"> 2.1 On May 29, 2024, the results of the drinking water measurement were within the normal range as required by law. 2.2 The Company provides enough toilets for the number of employees, with separate toilets for men and women, and regular cleaning cycles. 2.3 Fire protection equipment and alarms There is an annual test. On December 07, 2024, fire escape routes are inspected on a monthly basis. 2.4 Currently, emergency lighting is provided to cover the risk areas prescribed by law. Currently, there are a total of 23 emergency lights and they are inspected on a monthly basis. Normal condition ready to use all devices. 3. Arrange for a hazard risk assessment in the workplace based on working conditions. Location: At least once a year on November 7, 2024. 4. A Safety Committee (EOC) has been appointed to supervise and discuss with the management on safety, occupational health and environment. On September 11, 2024

	<ol style="list-style-type: none"> 5. The company has organized training related to safety. The training is as follows: <ol style="list-style-type: none"> 5.1 Train new employees 100% 5.2 Training and rehearsal of emergency plans in case of chemical spills On December 07, 2024 6. The Company has used the results of the risk assessment to evaluate the need to fully arrange the necessary PPE equipment for the event 7. The Company provides basic fire training and annual evacuation plan drills. On December 7, 2024 which is in accordance with the law 8. In 2024, there were no lost-time accidents. Caused by work.
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Environmental Management

COP 24	<p>In 2024, the Company has organized an air pollution inspection by measuring the mass from the chimney of the factory. In order to comply with the requirements of the law and ensure that the company does not cause trouble to those around it, the inspection is carried out by an inspector certified by the Ministry on December 10, 2024. The results of all water measurements in 2024 are within the normal range, which is in accordance with the policy framework set by the Company.</p> <p>In 2024, no environmental complaints were found.</p>
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Chemical Management

COP 25	<p>The Company has organized chemical storage areas by classification and MSDS to clearly indicate and recovery equipment is ready to be used at the point of use, both in the storage area and in the operation area, in accordance with the prevention plan in case of chemical spills. In 2024, there were a total of 12 chemical lists submitted to government agencies.</p>
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Waste Management

COP 26	<p>The Company is aware of being a responsible organization. In order to deal with waste generated from the entire process, opportunistic waste generated from the production process, the engineering design of the air treatment system has been implemented. In order to ensure that the air released into the outside is not harmful to people and the environment, as required by law, regular inspections are carried out in accordance with the safety plan. In 2024, a total of 6 sewage removal permits were applied for and the application for permission to remove unused materials outside the factory premises was renewed annually.</p> <p>Including seeing the crisis from the impact of energy use on the environment. Therefore, the organization's carbon footprint project was created. To make you aware of the company's resources and activities. which has an impact on climate change and in order to correct or reduce the amount of greenhouse gas emissions from the organization. As a result, the organization can operate sustainably and cope with climate change.</p> <p>**Report on the organization's greenhouse gas emissions and absorption.</p> <p>Scope 1 = 295 Ton CO2</p>
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	<p>Scope 2 = 628 Ton CO2</p> <p>Scope 3 = 2,644 Ton CO2</p>
Resource Usage	
COP 27	<p>The Company recognizes and attaches great importance to the use of natural resources. Therefore, the management has formulated an environmental policy so that all employees pay attention to and cooperate in helping to conserve natural resources. It has arranged for the measurement and evaluation of electricity consumption. Water and natural materials such as paper to clarify whether the activities carried out are in line with the policies and targets. In 2024, the company has planned to prepare a solar cell installation project to reduce electricity consumption and to participate in helping to take care of the environment.</p>
Summary of performance	<p>Noble Mind Co., Ltd. has complied with the Responsible Jewelry Council COP 2019 standards and its performance is in line with the set targets</p>

Report on January 25, 2025



(Mr. Pornprom Veteeburana)

General Manager

