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Policy Manual

The policies relating to this section are part of the Business Policies adopted and are presented below for reference:

1. Child Labor Policy

- We strictly prohibit the employment of children under the legal minimum age in any part of our business.
- We adhere to the Fair Labor Standards Act (FLSA) and New York State Labor Law regarding minimum age requirements.
- We require government-issued identification (e.g., driver's license, passport) to verify the age of all employees during onboarding.
- We strictly prohibit individuals under 18 from engaging in hazardous work or handling high-value security transports.
- We demand that all suppliers explicitly commit to zero child labor in their lab-grown diamond manufacturing and cutting facilities.
- If child labor is discovered in our supply chain, we will immediately suspend the vendor relationship.
- In the event of a supply chain violation, we will mandate the vendor to provide remediation and schooling support for the affected child.
- We retain age verification records securely in our HR files for the duration of employment and for at least three years post-employment.
- Our founders will conduct an annual review of hiring practices to ensure strict compliance with this policy.
- We provide a whistleblower channel for any employee or external partner to report suspected child labor in our supply chain without fear of retaliation.

Impact on SDGs



2. Forced Labor Policy

- We maintain a strict zero-tolerance policy for any form of forced, bonded, indentured, or prison labor.
- We operate strictly on an "at-will" employment basis, meaning employees are free to terminate their employment at any time.
- We never withhold, confiscate, or hold as collateral any employee's passport, immigration documents, or personal ID.
- We adhere to the "Employer Pays Principle"; no employee or candidate will ever be charged recruitment or hiring fees.
- All employees are provided with clear, written offer letters detailing their compensation, hours, and responsibilities before beginning work.
- Employees are guaranteed freedom of movement within the office and are entitled to all legally mandated meal and rest breaks.
- We conduct due diligence on our lab-grown diamond suppliers to identify and mitigate risks of human trafficking in overseas cutting centers.
- We immediately terminate business relationships with any vendor or logistics partner found to be utilizing forced labor.
- All staff members are trained to recognize the red flags of human trafficking within the jewelry supply chain.
- We align our anti-forced labor practices directly with the requirements set forth in the RJC COP 2024.

Impact on SDGs



3. Freedom of Association and Collective Bargaining Policy

- We fully respect the rights of our employees to join, form, or assist labor organizations of their choosing.
- We comply entirely with the provisions of the National Labor Relations Act (NLRA).
- Management will not interfere with, coerce, or discriminate against employees exercising their right to organize.
- We foster an open-door policy, encouraging direct, daily dialogue between staff and the company founders regarding working conditions.
- We hold regular team meetings where employees can freely voice concerns, suggest improvements, and discuss office policies.
- We prohibit any form of retaliation or adverse employment action against an employee for participating in lawful union activities.
- Should employees choose to be represented by a union, we commit to negotiating with their representatives in good faith.
- We ensure that no employee is ever forced to join, or prevented from joining, a labor union.
- We maintain accessible grievance mechanisms specifically for concerns related to labor rights and association.
- We align our freedom of association practices with the RJC COP 2024 and LGMS 2025 guidelines tailored for small enterprises.

Impact on SDGs



4. Employment Policy

- We strictly comply with all federal (FLSA), New York State, and New York City employment laws.
- We ensure all non-exempt employees are paid at least the current New York City minimum wage.
- Overtime is compensated at 1.5 times the regular hourly rate for any hours worked over 40 in a single workweek for non-exempt staff.
- All wages are paid promptly on a regular, predictable schedule via direct deposit or physical check, accompanied by a clear pay stub.
- We provide paid sick leave in full compliance with the New York City Earned Safe and Sick Time Act (ESSTA).
- We base all hiring, promotion, and termination decisions strictly on business needs, individual merit, and performance.
- We maintain transparent working hours, generally operating within standard New York business hours (e.g., 9 AM to 5 PM), to promote work-life balance.
- We legally register all eligible employees for workers' compensation and disability insurance as required by New York State.
- We provide appropriate notice or severance terms as outlined in the initial employment contract if termination occurs without cause.
- Personnel records are kept strictly confidential and compliant with data privacy laws.

Impact on SDGs



5. Health & Safety Policy

- We are committed to providing a safe and healthy office environment in full compliance with Occupational Safety and Health Administration (OSHA) regulations.
- We ensure our New York office has unblocked, clearly marked emergency exits at all times.
- A fully stocked, easily accessible first-aid kit is maintained in the office, and its inventory is checked quarterly.
- We coordinate with our building management to ensure all employees participate in mandatory annual fire drills.
- We provide ergonomic workstations, including supportive seating and proper desk setups, to prevent repetitive strain injuries.
- Proper lighting and ventilation are maintained in the office to ensure comfort and reduce eye strain when inspecting jewelry.
- Employees are actively encouraged to report any workplace hazards (e.g., loose cables, faulty equipment) immediately to management.
- We strictly prohibit the possession or use of illegal drugs, unauthorized weapons, or alcohol during working hours.
- In the event of a workplace injury, management will immediately facilitate access to professional medical care.
- We conduct an annual internal review of our office environment to identify and mitigate any new health or safety risks.

Impact on SDGs



6. Environmental Protection Policy

- We integrate environmental responsibility into our daily operations to minimize our ecological footprint.
- We comply with all New York City Department of Sanitation regulations regarding commercial recycling and waste disposal.
- We implement a strict paper-reduction policy, favoring digital invoicing, digital memos, and electronic inventory tracking.
- We utilize energy-efficient lighting (LEDs) and ensure all electronics are powered down at the end of the business day.
- We aim to partner exclusively with lab-grown diamond producers who utilize renewable energy in their manufacturing processes.
- We request our suppliers to use closed-loop water systems during the cutting and polishing phases of lab-grown diamonds.
- We prioritize packaging materials made from recycled, recyclable, or biodegradable components for our jewelry shipments.
- We minimize unnecessary corporate travel by utilizing video conferencing for international supplier and client meetings.
- We do not handle hazardous chemicals in our trading office; any necessary jewelry cleaning is done using non-toxic, eco-friendly solutions.
- We review our environmental practices annually to align with the evolving sustainability metrics of the RJC COP 2024 and LGMS 2025.

Impact on SDGs



7. Human Rights Policy

- We unequivocally support the principles outlined in the Universal Declaration of Human Rights.
- We respect all civil rights as protected under the US Civil Rights Act and the New York State Human Rights Law.
- We conduct rigorous due diligence to ensure our business operations and supply chain do not contribute to human rights abuses.
- We commit to fair, equitable, and dignified treatment of all employees, clients, and supply chain workers.
- We reject the sourcing of any materials—including precious metals used in our jewelry—that fund armed conflict or systemic abuse.
- We actively respect the rights of local communities where our suppliers operate, ensuring our business does not infringe on their resources or safety.
- We maintain a transparent grievance mechanism allowing any stakeholder to report human rights concerns related to our business.
- We ensure our physical office provides a safe haven free from intimidation, physical threat, or psychological harm.
- We train our small team annually on basic human rights principles and the importance of ethical sourcing in the jewelry trade.
- Our founders take direct, personal responsibility for overseeing the human rights impacts of our trading activities.

Impact on SDGs



8. Bribery & Facilitation Payments Policy

- We operate under a strict zero-tolerance policy for bribery, extortion, and corruption in all forms.
- We comply fully with the Foreign Corrupt Practices Act (FCPA) and New York State anti-corruption laws.
- We explicitly prohibit the use of facilitation payments ("grease payments") to expedite routine government actions, customs clearances, or permits.
- Employees are strictly forbidden from offering, promising, giving, or accepting bribes to or from any client, supplier, or official.
- All financial transactions must be recorded accurately, transparently, and immediately in our accounting software.
- We maintain a strict limit on corporate gifting and hospitality; any gift exceeding \$100 in value must be logged and approved by a founder.
- We do not make corporate contributions to political parties, campaigns, or candidates to secure business advantages.
- We conduct due diligence on third-party logistics agents to ensure they do not engage in corrupt practices on our behalf.
- Any employee who suspects bribery or corruption must report it immediately; failure to report is grounds for disciplinary action.
- We protect any employee who refuses to pay a bribe from retaliation, even if such refusal results in a loss of business.

Impact on SDGs



9. Product Security Policy

- We implement robust security protocols to protect our lab-grown diamond inventory from theft, loss, or unauthorized access.
- Our New York office is equipped with high-definition CCTV, monitored alarm systems, and secure access-control entry points.
- All high-value inventory is stored in heavy-duty, TL-rated safes when not being actively shown or processed.
- We maintain a strict "chain of custody" protocol, requiring dual sign-offs when moving high-value parcels in or out of the vault.
- We use only insured, top-tier armoured logistics providers (e.g., Brinks, Malca-Amit) for high-value domestic and international shipments.
- For lower-value parcels, we utilize tracked, insured shipping methods requiring direct adult signature upon delivery.
- We conduct routine, unannounced physical inventory audits to reconcile physical stock with our digital inventory management system.
- Access to the main safe and sensitive inventory data is restricted exclusively to the founders and authorized senior staff.
- All employees are trained on situational awareness and protocols for identifying suspicious behaviour in or around the office.
- We maintain a detailed emergency response plan for potential security breaches, including immediate coordination with the NYPD.

Impact on SDGs



10. Anti-Money Laundering (AML) & Finance of Terrorism (CFT) Policy

- We strictly adhere to the Bank Secrecy Act, the USA PATRIOT Act, and all related FinCEN regulations for dealers in precious metals and stones.
- We appoint a designated compliance officer (one of the founders) to oversee and update our AML/CFT program.
- We require the filing of IRS/FinCEN Form 8300 for any single transaction or related transactions involving over \$10,000 in cash or cash equivalents.
- We utilize software to screen all international suppliers, B2B clients, and logistics partners against the OFAC Specially Designated Nationals (SDN) list.
- We conduct enhanced due diligence on any transactions involving high-risk jurisdictions as defined by the Financial Action Task Force (FATF).
- We actively monitor accounts for "red flags," such as third-party payments, requests for over-invoicing, or unusual urgency.
- We immediately report any highly suspicious transactions to FinCEN via a Suspicious Activity Report (SAR) and maintain strict confidentiality regarding the filing.
- We retain all AML-related records, including customer identification and transaction data, securely for a minimum of five years.
- We refuse to conduct business with any entity that utilizes anonymous shell companies or refuses to identify its ultimate beneficial owners.
- All employees receive annual training on AML/CFT typologies specific to the diamond and jewelry trade.

Impact on SDGs



11. Product Integrity Policy

- We guarantee the accurate, honest, and unambiguous representation of all lab-grown diamonds in strict accordance with the FTC Jewelry Guides.
- In compliance with RJC LGMS 2025, every product is prominently disclosed as a "Laboratory-Grown Diamond,"
- We strictly prohibit the use of terms like "real," "genuine," "natural," or "mined" when marketing or describing our lab-grown products.
- We maintain physical and digital segregation protocols to ensure our lab-grown inventory is never mixed with natural diamonds, should natural diamonds ever enter our premises.
- We mandate that all lab-grown diamonds feature a clear laser inscription identifying them as lab-grown, alongside their grading report number.
- We only utilize reputable, independent gemological laboratories (e.g., IGI, GCAL, GIA) that have specific, transparent reporting standards for lab-grown diamonds.
- If any post-growth treatments (e.g., HPHT treatment on CVD stones to improve color) are fully disclosed in writing to the buyer.
- We verify the origin and growth method with our suppliers and pass this information accurately to our B2B retail partners.
- We conduct random quality control checks utilizing synthetic diamond screening devices to verify the nature of incoming parcels.
- Our sales and marketing materials are audited quarterly to ensure strict compliance with LGMS 2025 nomenclature requirements.

Impact on SDGs



12. Use of Personal Security Policy

- As a trading office, we do not directly employ armed or dedicated personal security personnel.
- We rely on the professional, unarmed building security provided by our commercial property management in New York.
- We coordinate closely with building security and the NYPD for the general safety of our premises.
- If external security personnel are temporarily hired for private viewing events, they must be licensed, bonded, and fully insured in New York State.
- Any third-party security hired must be strictly unarmed unless transporting high-value goods as a licensed armored courier.
- We mandate that any hired security personnel operate with respect for human rights and employ de-escalation tactics as their primary tool.
- The use of physical force by any staff or temporary security is strictly prohibited except in cases of immediate self-defense.
- We ensure that security measures do not create an intimidating environment for clients or neighboring tenants.
- Any incidents involving physical altercations or the threat of violence are to be immediately reported to the NYPD and documented internally.
- We review our building and operational security posture annually to ensure it meets our needs without requiring a private armed presence.

Impact on SDGs



13. Community Engagement & Development Policy

- We are committed to being responsible and positive contributors to the New York City jewelry district.
- We encourage open dialogue with our neighboring businesses and building management to maintain a cooperative commercial environment.
- We actively promote the sustainability benefits of lab-grown diamonds, educating the local market on responsible consumption.
- We support our employees in participating in local civic duties, including providing flexible hours for voting and jury duty.
- We allocate a portion of our annual budget to support local New York charities, focusing on education and environmental sustainability.
- We source office supplies, catering, and general services from local New York small businesses whenever possible to support the local economy.
- We strive to participate in industry associations (e.g., Jewelers Board of Trade) to help elevate the ethical standards of the local trade.
- We engage transparently with any local stakeholders who have inquiries regarding our business practices or environmental impact.
- We review our community engagement efforts annually to ensure our contributions are meaningful and aligned with our company values.

Impact on SDGs



14. Supply Chain Integrity Policy

- We map our lab-grown diamond supply chain down to the grower level to ensure full transparency and ethical production.
- We require all core suppliers to sign our Supplier Code of Conduct, aligning them with RJC COP 2024 standards.
- We prioritize sourcing from lab-grown diamond producers who are themselves RJC certified or audited by third-party sustainability frameworks.
- We strictly prohibit sourcing from entities located in regions under comprehensive US sanctions or FATF blacklists.
- We require our jewelry manufacturers to provide assurances that any precious metals used are sourced from LBMA Good Delivery refiners or recycled sources.
- We conduct annual risk assessments of our supply chain to identify potential vulnerabilities related to labor rights or environmental negligence.
- If a supplier is found lacking in compliance, we will work collaboratively to help them improve, provided the violation is not a zero-tolerance issue (like child/forced labor).
- We request documented proof of "System of Warranties" for any ancillary natural materials (if ever used) to ensure conflict-free status.
- We maintain open channels for workers within our supply chain to anonymously report unethical practices to our management.
- We review our supplier list semi-annually, actively dropping vendors who fail to meet our evolving ethical and integrity standards.

Impact on SDGs



15. Anti-Harassment & Abuse Policy

- We are dedicated to providing a safe, respectful workplace free from all forms of sexual, physical, verbal, and psychological harassment.
- In strict compliance with New York State and City laws, every employee must complete annual interactive sexual harassment prevention training.
- We explicitly prohibit any form of bullying, intimidation, microaggressions, or hostile behavior in the office or during business-related travel.
- We maintain a clear, accessible reporting procedure allowing victims or bystanders to report harassment directly to management.
- All reports of harassment or abuse are investigated immediately, impartially, and with the highest degree of confidentiality possible.
- We take swift and appropriate corrective action—up to and including immediate termination—against anyone found guilty of harassment.
- We strictly prohibit any retaliation against an employee who reports an incident of harassment in good faith.
- This policy applies equally to all founders, employees, clients, vendors, and contractors interacting with JS Lab LLC
- We provide resources and support, such as access to counseling referrals, for employees who have experienced workplace trauma.
- We post the New York State standard policy on sexual harassment prominently in our office break area.

Impact on SDGs



16. Responsible Jewelry Council (RJC) Compliance Policy

- We are committed to achieving and maintaining RJC Certification against the 2024 Code of Practices.
- JS Lab LLC officially commits to achieving and maintaining certification under the RJC 2024 Code of Practices.
- We actively integrate the specific requirements of the RJC 2025 Laboratory-Grown Materials Standard into all trading and marketing operations.
- Management will conduct a comprehensive internal self-assessment against RJC standards at least once per calendar year.
- We commit to cooperating fully, transparently, and honestly with independent third-party auditors during the RJC certification process.
- We establish clear corrective action plans to immediately address any non-conformances identified during internal or external audits.
- We integrate RJC principles into our daily decision-making processes, from vendor selection to client onboarding.
- We maintain an organized, secure digital repository of all compliance documents, licenses, and policies required by the RJC framework.
- We publicly communicate our commitment to RJC standards on our company website and B2B marketing materials.
- We require all team members to be familiar with the core tenets of the RJC COP and LGMS as they relate to their specific roles.
- We proactively monitor updates and guidance released by the Responsible Jewelry Council to ensure continuous alignment and improvement.

Impact on SDGs



17. Diversity, Equity & Inclusion (DEI) Policy

- We are an Equal Opportunity Employer, fully compliant with the Equal Employment Opportunity Commission (EEOC) guidelines.
- We strictly prohibit discrimination in hiring, compensation, or promotion based on race, color, religion, sex, sexual orientation, gender identity, national origin, age, or disability.
- We recognize that diverse perspectives foster better problem-solving and a more resilient business.
- We actively work to eliminate unconscious bias in our recruitment process by focusing purely on skills, experience, and character.
- We commit to fair and equitable compensation, ensuring equal pay for equal work regardless of an employee's gender or background.
- We foster an inclusive office culture where every team member feels psychologically safe to share ideas and express their identity.
- We accommodate reasonable religious or cultural requests, including flexible scheduling for religious holidays.
- We ensure that our marketing materials and brand imagery reflect a diverse and inclusive representation of our customer base.
- Management leads by example, actively promoting respect and intervening immediately if exclusionary behavior is observed.
- We evaluate our DEI efforts annually to ensure our small business remains an open, welcoming environment for top talent.

Impact on SDGs



18. ESG & Sustainability Policy

- We view Environmental, Social, and Governance (ESG) principles not just as compliance, but as the core value proposition of our lab-grown diamond business.
- We champion lab-grown diamonds as a technology capable of reducing the land disruption and ecological footprint associated with traditional mining.
- We prioritize ethical supply chains, ensuring the high-tech facilities growing our diamonds treat their workers with dignity and fairness.
- We operate with total transparency, accurate accounting, and a strict adherence to corporate ethics and anti-corruption laws.
- We actively track our office energy consumption and waste, setting realistic year-over-year reduction targets.
- We seek to procure lab-grown diamonds from growers that have achieved carbon-neutral certification.
- We communicate our ESG metrics clearly and honestly to our retail partners, avoiding any "greenwashing" or unsubstantiated environmental claims.
- We integrate ESG risk factors (e.g., climate change impacts on logistics, changing labor laws) into our overall business strategy.
- We believe in the power of education, and actively train our retail clients on how to accurately communicate the sustainability aspects of lab-grown diamonds.
- The founders of JS Lab LLC are directly accountable for the success and implementation of this ESG strategy.

Impact on SDGs



19. KYC (Know Your Customer) Policy

- We establish a formal business relationship only after completing a thorough KYC and KYB (Know Your Business) review.
- We collect and verify government-issued identification for the principal owners of any business requesting a trade account.
- We require valid corporate documentation, such as Articles of Incorporation, an EIN, and state resale certificates, before extending memo terms or credit.
We screen all new counterparties through risk management software to ensure they are not politically exposed persons (PEPs) or subject to international sanctions.
- We assess the risk profile of each client based on their geographic location, transaction volume, and business type.
- We conduct Enhanced Due Diligence (EDD) requiring proof of funds and ultimate beneficial ownership for any clients in high-risk jurisdictions.
- We mandate that all payments be received from bank accounts matching the verified name of the corporate entity we are invoicing; no third-party wire transfers are accepted.
- We refresh and update our KYC profiles for all active clients every two years to ensure information remains accurate.
- We reserve the right to immediately terminate business relationships if a client refuses to provide requested compliance documentation.
- All sensitive KYC data is stored on encrypted, secure servers in compliance with US data protection standards and the New York SHIELD Act.

Impact on SDGs



20. Grievance Policy

- We maintain a highly accessible, simplified grievance mechanism suited to our 6-person structure.
- Any employee, supplier, client, or community member can raise a concern directly via a dedicated, confidential email address managed by the founders.
- We allow for grievances to be submitted anonymously, recognizing that individuals may fear raising issues openly.
- We guarantee absolute protection from retaliation, demotion, or harassment for anyone reporting a grievance in good faith.
- All grievances will be formally acknowledged within 48 hours of receipt.
- Management will conduct a fair, prompt, and impartial review of the grievance, aiming for resolution within 14 business days.
- If a grievance is raised against one of the founders, the company commits to engaging an external, neutral HR consultant or mediator to review the claim.
- We maintain a secure, private Grievance Log detailing the nature of the complaint, the investigation steps taken, and the final resolution.
- We view grievances not as attacks, but as critical feedback mechanisms to improve our workplace culture and business practices.
- We review the grievance mechanism annually with all staff to ensure everyone understands how to use it safely and effectively.

Impact on SDGs



21. Whistle blower Policy

- The policy ensures that all employees, contractors, and stakeholders of JS Lab LLC can report concerns about illegal, unethical, or improper conduct without fear of retaliation.
- Applies to all individuals working at all levels, including directors, officers, employees (permanent, part-time, or temporary), consultants, vendors, and suppliers.
- Encourages reporting of concerns related to fraud, theft, bribery, health and safety violations, environmental non-compliance, harassment, abuse of authority, or other misconduct.
- Reports may be made anonymously through designated email, phone hotline, or physical drop box, maintained in a secure and confidential manner.
- All complaints and disclosures will be treated with strict confidentiality and will only be shared with those necessary for investigation and resolution.
- No retaliation, discrimination, or harassment will be tolerated against any whistle blower who makes a report in good faith.
- Individuals who knowingly submit false or malicious complaints may face disciplinary action.
- The Compliance Officer or designated Ethics Officer will be responsible for investigating all reports received.
- Investigations will be conducted impartially, thoroughly, and as quickly as possible, with appropriate corrective action taken where necessary.
- Whistle blowers will be kept informed of the outcome of their disclosure, within legal and confidentiality constraints.
- All records of complaints, investigations, and outcomes will be maintained securely for a minimum period of five years.
- Awareness of this policy will be included in employee onboarding and periodic ethics training programs.
- This policy is reviewed annually and updated as required to ensure continued relevance and compliance with applicable laws of the State of New York and federal regulations.

Impact on SDGs



By,

Director (JS Lab LLC)
Date: 08th January 2026