YIN Fine Jewelry

Disclosure Report

Date Submitted: October 14th, 2025

Disclosure Materials

Certified B Corporations must complete a Disclosure Questionnaire to identify potentially sensitive issues related to the company (e.g. historical fines, sanctions, material litigation, or sensitive industry practices).

This component does not affect the company's score on the B Impact Assessment. If the company answers affirmatively to any items in the Disclosure Questionnaire that B Lab deems relevant for public stakeholders, then, as a condition of their certification, the company must:

1) Be transparent about details of the disclosure issues identified on the company’s public B Impact Report
2) Describe how the company has addressed this issue
3) Demonstrate that management practices are in place to avoid similar issues from arising in the future, when necessary.

In all cases, the Standards Advisory council reserves the right to refuse certification if the company is ultimately deemed not to uphold the spirit and integrity of the community.

In addition to the voluntary indication of sensitive issues in the Disclosure Questionnaire, companies pursuing Certification also are subject to a background check by B Lab staff. Background checks include a review of public records, news sources, and search engines for company names, brands, executives/founders, and other relevant topics.

Sensitive issues identified through background checks may or may not be within the scope of questions in the Disclosure Questionnaire, but undergo the same review process and are subject to the same possible review by the Standards Advisory Council, including ineligibility for B Corp Certification, required remediation, or disclosure.

This document contains a copy of the company’s completed Disclosure Questionnaire and related disclosure documentation provided by the company

Disclosure Questionnaire

Industries and Products

	Yes	No
Please indicate if the company is involved in production of or trade in any of the following. Select Yes for all options that apply.		
Animal Products or Services	☐	☑
Biodiversity Impacts	☐	☑
Chemicals	☐	☑
Disclosure Alcohol	☐	☑
Disclosure Firearms Weapons	☐	☑
Disclosure Mining	☐	☑
Disclosure Pornography	☐	☑
Disclosure Tobacco	☐	☑
Energy and Emissions Intensive Industries	☐	☑
Gambling	☐	☑
Genetically Modified Organisms	☐	☑
Illegal Products or Subject to Phase Out	☐	☑
Industries at Risk of Human Rights Violations	☑	☐
Monoculture Agriculture	☐	☑
Nuclear Power or Hazardous Materials	☐	☑
Payday, Short Term, or High Interest Lending	☐	☑
Water Intensive Industries	☐	☑
Tax Advisory Services	☐	☑

Outcomes & Penalties

	Yes	No
Please indicate if the company has had any formal complaint to a regulatory agency or been assessed any fine or sanction in the past five years for any of the following practices or policies. Check all that apply.		
Anti-Competitive Behavior	☐	☑
Breaches of Confidential Information	☐	☑
Bribery, Fraud, or Corruption	☐	☑
Company has filed for bankruptcy	☐	☑
Consumer Protection	☐	☑
Financial Reporting, Taxes, Investments, or Loans	☐	☑
Hazardous Discharges Into Air/Land/Water (Past 5 Yrs)	☐	☑
Labor Issues	☐	☑
Large Scale Land Conversion, Acquisition, or Relocation	☐	☑
Litigation or Arbitration	☐	☑
On-Site Fatality	☐	☑
Penalties Assessed For Environmental Issues	☐	☑
Political Contributions or International Affairs	☐	☑
Recalls	☐	☑
Significant Layoffs	☐	☑
Violation of Indigenous Peoples Rights	☐	☑
Other	☐	☑

Practices

	Yes	No
Please indicate if the following statements are true regarding whether or not the company engages in the following practices. Check all that apply. If the statement is true, select "Yes." If false, select "No."		
Animal Testing	☐	☑
Company/Suppliers Employ Under Age 15 (Or Other ILO Minimum Age)	☐	☑
Company prohibits freedom of association/collective bargaining	☐	☑
Company workers are prisoners	☐	☑
Conduct Business in Conflict Zones	☐	☑
Confirmation of Right to Work	☐	☑
Does not transparently report corporate financials to government	☐	☑
Employs Individuals on Zero-Hour Contracts	☐	☑
Facilities located in sensitive ecosystems	☐	☑
ID Cards Withheld or Penalties for Resignation	☐	☑
No formal Registration Under Domestic Regulations	☐	☑
No signed employment contracts for all workers	☐	☑
Overtime For Hourly Workers Is Compulsory	☐	☑
Payslips not provided to show wage calculation and deductions	☐	☑
Sale of Data	☐	☑
Tax Reduction Through Corporate Shells	☐	☑
Workers cannot leave site during non-working hours	☐	☑
Workers not Provided Clean Drinking Water or Toilets	☐	☑
Workers paid below minimum wage	☐	☑
Workers Under Bond	☐	☑
Other	☐	☑

Supply Chain Disclosures

	Yes	No
Please indicate if any of the following statements are true regarding your company's significant suppliers.		
Business in Conflict Zones	☐	☑
Child or Forced Labor	☐	☑
Negative Environmental Impact	☐	☑
Negative Social Impact	☐	☑
Other	☐	☑

Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Industries at risk for human rights violations

Topic	Company sources gold, diamonds, pearls and precious metals
Summary of Issue	YIN Fine Jewelry is a Chinese-based company that designs and sells jewelry made mainly of gold. The company also sources diamonds, pearls, and precious metals. The core concept of the company is long-term design with timeless materials. Currently, it does not directly work with any mining company, but procurement from a middle company called refiners, or direct orders from handicraft workshops.
Size/Scope of Issue **(e.g. $ financial implication, # of individuals affected)**	For Fiscal Year 2023, the company reported that it spent 65% of its supplier costs on recycled gold-related products, 2% on diamonds, 5% on pearls, and 28% on other precious metals.
Impact on Stakeholder(s)	The use of precious metals and gemstones poses a human rights risk due to the possibility that they are sourced from conflict-affected and high-risk areas, where they may be used to finance conflict and/or be associated with human rights abuses in the supply chain. B Lab has flagged the jewelry industry as a material issue and new standards will be created to address possible risks related to this matter. Should the Standards Advisory Council determine specific performance requirements for companies in this industry, YIN Fine Jewelry would be required to meet these standards by a future recertification date.
Implemented Management Practices	The company reported the following practices to manage the jewelry industry risks flagged: - Before hiring a specific supplier, YIN Fine Jewelry applies a series of evaluation processes to make sure only qualified suppliers enter its data pool and supply system. The company's evaluation process has three main criteria: (1) Qualification (legal entities, professional skills and know-how, scale, equipment, etc.) (2) Quality Certification (3) Supply chain social responsibility - The company's main raw material suppliers are equipped with advanced equipment and automation technology. They have

	production energy-saving and environmental protection practices, comprehensive recovery of mineral resources per ur request, and a zero discharge of production wastewater. They have a waste treatment system ISO 09001 and ISO 14001 certified, - Yin Fine Jewelry's main gold materials and diamonds are locally sourced from Shanghai Gold Exchange, http://www.cnsde.com/#/homeEn - Since all of the company's raw materials are locally sourced from Shanghai GOLD Exchange or Shanghai Diamond Exchange, gems and diamonds are from conflict-free areas. All diamonds imported and listed in Shanghai Diamond Exchange have joined and passed The Kimberley Process, - The company made sure its key suppliers signed and publicly display their Extractive Industries Transparency Initiative (EITI) principles and Due Diligence Policy of Gold and Silver Responsible Sourcing Supply Chain. In those policies, YIN Fine Jewelry, as well as its suppliers, are required to acknowledge the possible adverse effects of mining, processing, importing, and exporting metal products from conflict-affected areas and high-risk areas, and also show their responsibility to respect human rights and not support conflicts. The organizations also commit to strictly abide by the national laws and regulations on the rights of employees, environmental protection, fair trade, and other laws and regulations to ensure the legal source of gold and silver. For this purpose, YIN Fine Jewelry will carry out risk identification, assessment, and management of the following risks identified in the gold and silver supply chain in accordance with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas(3rd edition), - The company is open to the supervision of customers and relevant organizations and welcomes suggestions from suppliers and interested parties on the above policies.