



FACET

Facet Jewellery Solution S.L /
Facet Sustainable Jewellery
S.A/Facet Barcelona USA Inc

Management

March 2026

Facet Jewellery Solution S.L/Facet Sustainable Jewellery S.A

Policy Document	Policies	Rev. No. 04
		Date: 19-03-2026
Doc. No. FGPD-001		

DOCUMENT APPROVAL

The following is a description of the policies and approval of policies and procedures that apply to the business partners, internal and external stake older and employees. These are defined as group policies and company level policy should not contradict this policy document.

Scope of Materials: Diamonds/Coloured Gemstones/Gold/Silver/Platinum Group Metals/ Lab Grown Materials

Applicable Standards:

Name of Companies	Applicable Standards
Facet Jewellery Solutions S.L	RJC CoP 2024/LGMS 2025 and RJC CoC 2017
Facet Sustainable Jewellery S.A	
Facet Barcelona USA Inc.	RJC CoP 2024

This Policy Document (FGPD-001) is to define rules and regulation and way of working for the operations and activities of the company Facet Jewellery Solution S.L and Facet Sustainable Jewellery S.A and Facet Barcelona USA INC., in relation to the requirements of the Responsible Jewellery council and ethical business practice. The contents of this document have been reviewed and approved by Director and subject to Annual review. All internal and external stakeholders of Facet Group are required to be familiar with this document and follow the risk mitigating measures identified in this document.

Management is responsible for making changes / revisions to this document and all business partners and stake holder are advised to report any issues violating this document.

The Company is committed to the highest standards of ethical conduct and integrity in its business activities. Every employee and individual acting on the Company's behalf is responsible for maintaining the Company's reputation and for conducting the company business honestly and professionally.

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RJC Compliance Policy

Facet Jewellery Solution S.L/Facet Sustainable Jewellery S.A is a member of Responsible Jewellery Council – RJC and committed for ethical business practices and compliance with Code of Practices in all its business activities.

The management of Facet Jewellery Solution S.L/Facet Sustainable Jewellery S.A shall implement responsible ethical, social and environmental practices throughout the diamond supply chain, from mine to retail. We are being a responsible entity of diamond supply chain believe in consumer confidence in our trade and request our business partners to follow same. As a part of best endeavors and responsible business entity, we anticipate co-operation of our business partners in adopting the standard and ensuring that the entire diamond supply chain is compliant with respect to business, social and environmental responsibilities.

We strongly encourage all our business partners to follow and implement the various requirements of the RJC code of practice and other prevailing trade standards.

More information about the Compliance Program is available on <http://www.responsiblejewellery.com>.

Policy on Corporate social Responsibility

Social responsibility allows the company's business interests to be reconciled with the legitimate interests of the different stakeholders that may be affected, and also assumes the impact of the company's activities on the community in general and the environment.

Facet Group maintains a high standards and ethical value when it comes to business. We only deal to those who abide the law and with a high ethical reputation in this industry. As a member of Responsible Jewellery Council (RJC), we follow the practical guidance on performing due diligence pertaining to responsible supply chain management of diamond when sourcing from conflict-affected and high risk areas.

While we run our business based on the expectations of our diverse stakeholders, we also understand the importance of contributing to making the world a better place.

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At Facet Group, we strongly believe in the concept wherein the company contributes to building economic, social and environmental imperatives.

Corporate Social Responsibility (CSR) aims to contribute to societal goals of a philanthropic, activist or charitable nature or by engaging in or support volunteering or ethically oriented practices.

Our CSR Policy aims to the betterment of a sustainable society and this commitment is ingrained in our core values. We aim to demonstrate these through our actions governed by the CSR policy. This policy applies to our Company and its all activities and may also refer to our suppliers and partners.

Policy on Business Ethics and Transparency

- We will conduct our operations in an open, honest and ethical manner.
- We will ensure that all our operations are legitimate.
- We undertake to keep every partnership and collaboration open and transparent.
- We recognize the importance of protecting all our human, financial, physical, informational, social, environmental and reputational assets
- We will advise our partners, contractors and suppliers of our CSR Policy and will work with them to achieve consistency with the policy

Governance

Facet Group will undertake its CSR activities as approved by the CSR Committee, through a registered trust or society. The Company will assist the CSR Committee to identify the areas of CSR activities, programs and execution of initiatives as per the guidelines defined. The surplus funds if any arising out of the CSR activities will not form part of the business profit of the Company. The surplus funds will be used in the development of CSR projects in the following year. It will be mandatory for (Facet Group) to disclose its CSR Policy, programs/projects undertaken, and the expenditure made towards CSR activity. Following activities shall be carries out;

- Donation to Hospitals/Tree plantation (18000 Trees in Spain)

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- Financial support for social and cultural activities. We invest in specific actions with real positive impact and collaborate with the Vicente Ferrer Foundation, an NGO committed to transforming some of the most impoverished areas of southern India.

Whistle-Blower Policy

The Facet Group has a set policy and Procedure document and firmly believes that it should be implemented in a true spirit with the involvement of all stake holders. Further, the company shall always involves all stake holder in the process of continues improvement and welcome reporting of any incident or observation of breach of policy and procedure from any third party of stake holder. At the same time company shall always believe that any person who reports the breach incident or observed any violation of policy should be provided adequate immunity against any adverse impact on his job or any threat to his/her life or any form of harassment and torture.

The company shall always maintain the confidentiality of the whistle blower and shall not disclose identity of the whistle blower without written consent from the whistle blower. The company shall always ensure that the person who has reported incident of violation for policy and procedure shall not be penalized or harassed or torture or threaten by any individual.

Business policies of company assure that all employees or third party who comes forward in good faith to report issues, that they will be treated fairly and respectfully. While all efforts will be taken to protect the anonymity of employees as far as practicable, any form of retaliation.

Against any such individuals, assuming they have not been involved in the violation will not be tolerated.

- a. Company encourages employees or any third party to voice concerns promptly, if they have a genuine reason to believe that a policy, company operation or practice is or will likely be in violation of any law, regulation or internal company rule or policy, including this. In case of any incident with the Whistle-Blower he/she can report to the entity head on following Email.

compliance@facet.es

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External contacts

Avenida Gran Capitán, 23. 6th floor. Office 06.2. 14008 Cordoba

asociacion@joyeriacordobesa.com

957 47 61 85

In Córdoba, Spain, the labor department services are primarily handled by the **Servicio Público de Empleo Estatal (SEPE)** for benefits and the **Servicio Andaluz de Empleo (SAE)** for job searching and employment registration.

Main Employment Offices (Oficinas de Empleo/SAE)

- **Córdoba Norte:** Av. del Mediterráneo, s/n, Noroeste, 14011 Córdoba
- **Córdoba Las Lonjas:** C. Campo Madre de Dios, 9, Sureste, 14010 Córdoba
- **Córdoba Sur (South Sector):** C. Libertador José Gervasio Artigas, 8, Sur, 14013 Córdoba

Our employees, suppliers and other parties can report concerns and alleged violations of supply chain/sourcing/due diligence policy as follows:

Reports can be made anonymously and will be kept confidential to the fullest extent practicable and allowed by law.

We will not take any retaliatory action against our employees, suppliers, or other parties who make a report in good faith and same shall be addressed in 15 working days. All grievance shall be recorded in suggestion and grievance register and shall be retained for 06 years.

In case if grievance is not addressed to the satisfaction of whistle blower, he/she can raise his voice to external contacts and senior management of the group as contact details are given on company website.

Our suppliers are encouraged to contact if they wish to seek guidance on the application of this Policy.

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EQUALITY, DIVERSITY & INCLUSION POLICY STATEMENT

The Company recognises that we are all unique, whether in terms of our background, personal characteristics, experience, skills or motivations, and the Company value its people for the differences they bring. These differences, this diversity is powerful.

The Company is committed to building a culture that values openness, fairness, and transparency with a workforce that is truly representative of communities in which it operates and where employees feel respected and able to achieve their potential. Fostering an inclusive culture helps everyone to benefit from a wider range of different perspectives, experiences, and skills. The Company believes that this creates a happier, more productive working environment for all.

This policy statement applies to anyone working for the Company. This includes employees, workers, contractors, and apprentices. The policy also relates to job applicants and is relevant to all stages of the employment relationship.

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ETHICAL BUSINESS POLICY STATEMENT

The Company is committed to the highest standards of ethical conduct and integrity in its business activities. Every employee and individual acting on the Company's behalf is responsible for maintaining the Company's reputation and for conducting company business honestly and professionally.

This policy outlines the Company's position on prohibiting and preventing bribery, fraud, dishonesty, and illegal activity. The Senior Management take a zero-tolerance approach and are committed to enforcing effective systems throughout the company to prevent, monitor and eliminate any form of dishonesty and consider that such activities have a detrimental impact on business by undermining good governance and distorting free markets.

This policy applies to all employees of the Company, and business partners and external stakeholders. Every employee and associated person acting for, or on behalf of, the Company is responsible for maintaining the highest standards of business conduct. Any breach of this policy will be treated as grounds for serious disciplinary action, and / or constitute a contractual and criminal matter for the individual concerned. The Company is committed to transparency and believes that fair conduct helps to foster deep relationships of trust between the Company and our business partners and customers and as such a breach of this policy may also cause serious damage to the reputation and standing of the Company.

In compliance with statutory legislations and to embed commitment to integrity and honesty the Company will not sanction the following: –

Give or offer any payment, gift, hospitality, or other benefit in the expectation that a business advantage will be received, or to reward any business received.

Accept any offer from a third party that is known or suspected to be made with the expectation that the Company will provide a business advantage for their business or anyone else.

Give or offer any payment to a Government official in any country to facilitate or speed up a routine or necessary procedure.

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Tangible assets and intangible assets such as computer systems, bespoke processes, software, intellectual property, trade secrets and confidential information shall not be used for unauthorised or unlawful purposes or for personal gain.

Engage in any business practice which is unethical or amounts to unfair competition.

Unlawfully or inadvertently acquire, use or disclose to any third party any proprietary information or intellectual property of another party.

Engage in any activity or business practice whether unilaterally or in conjunction with any other party which is in breach of any applicable competition and/or anti-trust law in the relevant jurisdiction.

Unlawfully induce any party to breach a contract with any third party.

Make false statements about a competitor's products and/or services.

Engage in business with service providers, agents or representatives that do not support our ethical business objectives.

The success of the Company's measures depends on all employees, and those acting for the Company, playing their part in helping to detect and eradicate dishonesty. Therefore, all employees and others acting for, or on behalf of, the Company are encouraged to report any suspected dishonesty in accordance with the procedures. The Company will support any individuals who make such a report, if it is made in good faith.

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MODERN SLAVERY STATEMENT

This statement sets out the Company actions to understand all potential modern slavery risks related to its business and to put in place steps that are aimed at ensuring that there is no slavery or human trafficking in its own business and its supply chains.

As part of the diamond supply chain, we recognize that we have a responsibility to take a robust approach to slavery and human trafficking and we continue to take our responsibility very seriously during the coronavirus pandemic.

The senior management is absolutely committed to preventing slavery and human trafficking in its corporate activities, and to ensuring that its supply chains are free from slavery and human trafficking.

Applicable Regulation

Spain combats modern slavery primarily through its **Criminal Code (Article 177 bis)** and adherence to international and European Union (EU) law.

- **Spanish Criminal Code:** Article 177 bis criminalizes human trafficking, defining the acts (recruitment, transport, transfer, etc.), the means used (violence, intimidation, deception, abuse of power/vulnerability), and the purpose (exploitation for forced labor, sexual exploitation, slavery, servitude, organ removal, forced marriage, etc.).
- **EU Directives:** Spain is bound by EU law, notably [Directive 2011/36/EU](#) on preventing and combating trafficking, which must be transposed into national law. A 2024 amending directive is set to be transposed by July 2026, introducing updates like considering surrogacy as a new form of exploitation.

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QUALITY POLICY STATEMENT

It is the objective of the Company to succeed in business by delivering Client satisfaction and value for money.

To realise this policy objective, Directors and senior management are committed to:

Determining our clients' needs through collaborative working, to understand their specific requirements and provide high quality products and services that will at least meet their expectations, if not exceed them.

Ensuring we work in partnership with ethical supply chains to ensure the sustainability of our business, exercising social responsibility, whilst reducing, if not eliminating, any adverse impacts of our business on people or our environment.

Encouraging engagement with all staff to identify opportunities that improve our operating practices, involve them in process enhancements and embrace their enthusiasm to develop more efficient working methods and foster advancement.

Measuring and monitoring our processes and performance to ensure that we operate efficiently and economically and continually improve.

Providing adequate resources, including management representatives, to fulfil the Company's commitments.

Maintaining and continually improving our Business Management System meeting the requirements of customers and other applicable standards we subscribe to.

Complying with all relevant legislation and where possible improving on these requirements.

Promoting a culture of quality awareness and responsibility, through effective leadership, communication and training.

Identifying the needs and expectations of our Interested Parties relevant to our Management Systems and considering how they affect our business.

This policy is communicated to all persons working for or on behalf of the Company and is made available to other interested parties upon request.

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INFORMATION SECURITY & DATA PROTECTION POLICY STATEMENT

The Company shall ensure appropriate technical and organisational measures are taken to prevent unauthorised or unlawful processing of personal data and commercially sensitive information, and to safeguard against accidental loss or destruction of, or damage to same.

To reassure our business partners and other interested parties of our commitment to protecting, securing and controlling systems and data, the company security controls are verified by independent experts and certified to the Government backed scheme 'Cyber Essentials'.

The Company will act to ensure that measures are implemented to protect the integrity of information, such measures shall include:

Protecting computer networks, all desktop and portable computers and handheld devices with user log-in credentials, complex passwords and, where appropriate, biometrics.

Protecting networks from any damaging executables or scripts introduced by portable media, not limited to, but such as memory sticks and optical storage. Utilisation of Anti-Virus, Anti-Malware and Anti-Adware programs that are updated to the latest database definitions.

Firewalls to protect against unwanted intrusion into networks, servers, computers and hand held devices.

Maintaining information to ensure that it is accurate and complete.

Copies of back-ups are kept off-site using controlled and secure procedures.

Adherence to contracts with our clients that contain strict no-publicity clauses and thus photographic media taken on clients' premises and sites will not be used or displayed without explicit permission to do so.

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Communicating Confidentiality Agreements and Non-Disclosure Agreements to relevant personnel.

Promoting good security practices and training those whom we employ, providing guidance, awareness and advice on the importance of protecting confidential and sensitive information.

Limited and monitored employee access to Social media and networking.

Enacting disciplinary action against any employee who jeopardises the security and confidentiality of information/data entrusted to the company.

Communication Logs that are only accessible by authorised personnel shall be retained for the purpose of fault diagnosis and user support.

By implementing the above security measures, we shall comply with business, contractual, and regulatory requirements, including those of the General Data Protection Regulation.

This policy is communicated to our supply chain, relevant interested parties and all those working for, or on behalf of, the company.

Applicable Regulations

Data protection in Spain is governed by the Organic Law 3/2018 on the Protection of Personal Data and Guarantee of Digital Rights (LOPDGDD), which adapts the EU's General Data Protection Regulation (GDPR) into Spanish law. Enforced by the [Spanish Data Protection Agency \(AEPD\)](#), it regulates data processing, enforces user rights like the right to be forgotten, and imposes strict penalties for non-compliance, with a focus on digital rights in workplaces.

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Policy Statement of Child Labour

- a. No form of child labour should be employed at Facet Group
- b. The minimum age for employment that will be applicable is fifteen (As per ILO Convention No. 138).
- c. For authorized adolescents (persons below 18 years of age but above 15 years), the entity management is responsible for providing working conditions, hours of work and wages in compliance with applicable local laws as a minimum.
- d. If a child is found working at Facet Group either own or subcontracted, the responsibility of rehabilitation will be undertaken by the management.
- e. The above policies will also be applicable to all business partners.

Applicable Regulation

Child labour in Spain is strictly prohibited for children under 16, with the minimum working age set at 16, provided they have parental consent and are not involved in hazardous work. Employees aged 16–18 face strict regulations: a maximum of 8 hours a day, 40 hours a week, and a prohibition on night work.

- **Minimum Working Age:** Children under 16 are forbidden from permanent employment.
- **Permitted Employment (16-18 years):** Minors over 16 but under 18 require parental or legal guardian authorization to work.
- **Working Hours Restrictions:**
 - **16-18 years:** Hours cannot exceed 8 hours per day and 40 hours per week.
 - **Night Work Prohibition:** Workers under 18 are prohibited from working at night (generally 10 p.m. to 6 a.m.).
- **Hazardous Work:** Employment of minors in dangerous or hazardous industries is strictly forbidden.

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- **Educational Protection:** Working hours for minors must not interfere with their education, and they are protected from economic exploitation.
- **Legal Framework:** Child labour laws are heavily enforced in line with European Union standards and the Spanish Constitution, ensuring protection of work for minors.

Inspection and Enforcement

The Spanish Ministry of Labor and Social Affairs is responsible for enforcing child labour laws and conducting inspections. The law mandates that professionals working with children report any suspected abuse, exploitation, or neglect.

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Policy Statement of Forced Labour

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

- a. The management of Facet Group are fully committed to ensuring that forced or involuntary, bonded, indentured or prison labour, is not practiced nor used in any form at any of its facilities. Facet Group shall ensure that there is no restriction in the freedom of movement of employees and dependents. Any reported incidents relating to forced labour will be considered as a serious violation of the Business Policies.
- b. The following definitions will be applicable:
 - The Universal Declaration of Human Rights that states that *‘No one shall be held in slavery or servitude’*

ILO Convention 29, which defines forced or compulsory labour as *‘all work or service which is extracted from any person under the menace of any penalty, and for which the said person has not offered himself voluntarily’*

Applicable Regulations

Spain prohibits forced labour under its constitution and penal code, with Article 177 bis criminalizing trafficking for forced labour, subjecting offenders to 5–8 years of imprisonment. Spain has ratified the ILO Protocol of 2014, strengthening its commitment to combat debt bondage and forced labor, particularly among migrants.

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Policy Statement Kimberley Process

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

- a. Facet Group is fully committed to complying with all the requirements specified in the Kimberley Process Certification Scheme and World Diamond Council's (WDC) System of Warranties Declaration.
- b. The definition of 'Conflict Gemstone Diamonds' as agreed by the Kimberley Process will be adopted i.e.
"Rough diamonds used by rebel movements or their allies to finance conflict aimed at undermining legitimate Governments, as described in relevant United Nations Security Council (UNSC) resolutions in so far as they remain in effect, or in other similar UNSC resolutions which may be adopted in the future, and as understood and recognized in United Nations General Assembly (UNGA) Resolution 55/56, or in other similar UNGA resolutions which may be adopted in the future."
- c. Wherever applicable, the following affirmative statement as recommended by the World Diamond Council's System of Warranties should be printed on all the invoices:
- d. "The diamonds herein invoiced have been purchased from legitimate sources not involved in funding conflict, in compliance with United Nations Resolutions and corresponding national laws. The seller hereby guarantees that these diamonds are conflict free and confirms adherence to the WDC SoW Guidelines."
- e. Entering into transactions involving 'conflict diamonds' or not following the System of Warranties Declaration in invoices, either knowingly or unknowingly, will be considered as a violation of the Business Policies.
- f. Facet Group ensures that concerned personnel within the organization know about government restrictions on the trade in Conflict Diamonds, the Kimberley Process Certification Scheme and the World Diamond Council System of Warranties.

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Policy Statement General Employment, Working hours, Remuneration

- a. Facet Group complies with applicable national laws / regulations with respect to employment. Facet Group is committed to maintaining appropriate records as stipulated by the regulatory authorities for all staff employed, whether on a full time, part time or seasonal basis.
- b. Facet Group shall not require workers to work for more than the national limit of hours in a week on a regular basis, with overtime hours not to exceed the national permitted limit per week on a regular basis unless there are legal opt-outs.
- c. Facet Group shall ensure that wages and benefits for a standard working week shall meet at least national minimum standards and shall be sufficient to meet the basic needs of workers.
- d. Wages shall be paid to employees on a regular and predetermined basis in a manner and location convenient to employees, accompanied by a wage slip detailing wage rates, benefits and deductions as applicable.
- e. Facet Group shall ensure that due process of wage deductions shall be followed where applicable and it shall not be binding on employees to buy provisions from the group.
- f. When required, due recognition will be given to the existence, membership and lawful activities of worker representative bodies, and worker representatives will be given access to carry out their responsibilities / functions.
- g. Facet Group is committed to addressing the legitimate grievances of its employees.
- h. Facet Group shall follow proper procedure as per law for dismissal of employees, in case the need for the same arises, and arbitrary dismissal procedures shall be avoided.
- i. Information regarding applicable employment policies and working practices shall be communicated in a transparent manner to all employees.
- j. Facet Group is fully committed to the pursuance of the provision of fair and conducive employment conditions, consistent with applicable laws and regulations.

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Applicable Regulations

Employment in Spain is strictly regulated by the Workers' Statute, emphasizing permanent contracts, a 37.5 to 40-hour work week, and strong employee protections. Key provisions include 30 calendar days of paid leave, 14 public holidays, and mandatory social security contributions covering health and unemployment. Non-EU citizens require employer-sponsored work permits.

Key Employment Provisions

- **Working Hours:** The standard work week is 40 hours maximum, though a 2025 reform aims for 37.5 hours, with a maximum of nine hours per day.
- **Overtime:** Limited to 80 hours per year. Must be paid at or above the regular hourly rate.
- **Leave and Holidays:** Full-time employees are entitled to 30 calendar days (usually 22 working days) of paid leave, plus 14 public holidays.
- **Contracts:** Permanent contracts are the standard, designed to provide job security. Temporary contracts are restricted to specific, short-term needs.
- **Birth/Childcare Leave:** Parents are entitled to 19 weeks of paid leave, with 6 weeks mandatory immediately after birth. Parents can reduce their working day by up to 50% for childcare until the child is 12.
- **Minimum Wage:** As of early 2026, the minimum wage is roughly €1,381.33 per month (often paid in 14 installments).
- **Termination:** Collective bargaining agreements (CBAs) heavily influence termination procedures and notice periods.

Foreign Worker Requirements

- **Non-EU Citizens:** Must secure a work visa before working, which requires a Spanish employer to prove no suitable EU candidate was found, except for specialized, high-demand, or highly qualified positions.
- **Special Permits:** Options include the Digital Nomad Visa for remote workers, or "highly qualified" permits.

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- **Registration:** All employees must be registered with the Spanish Social Security system to work legally.

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Policy Statement Money Laundering and Finance of terrorism

The policies relating to this section are part of the Business Policies adopted by Facet Group is presented below for reference:

- a. Facet Group recognizes the fact that entities in the gems and jewelry sector have to take on the onus of analyzing their potential vulnerabilities to money laundering and implement specific steps that are required for protection against abuse by criminals.
- b. Strict compliance is required at all times, with all applicable national and, where appropriate, international laws / regulations with respect to money laundering, terrorism financing, bribery, corruption, smuggling, embezzlement, fraud, racketeering, transfer pricing and tax evasion.
- c. Facet Group shall act in accordance with national laws and national / international accounting standards with respect to maintaining financial accounts of all business transactions and auditing of its financial accounts.
- d. Facet Group ensures that concerned employees know and understand the relevant regulatory jurisdiction for national and international transactions, money laundering / financial offences related legal, regulatory and internal requirements as they apply to their jobs. Ignoring or not reporting suspicious activity that appears to be questionable may also be considered as a violation of the Business Policies, depending on the seriousness of the non-conformance.
- e. Facet Group implements a “Know your Customer” and “Know your Supplier” procedure that establishes the identity of all organizations with which it deals, have a clear understanding of their business relationships and have a reasonable ability to identify and react to transaction patterns appearing out of the ordinary or suspicious.

Applicable Regulation

Spain's money laundering provisions are primarily governed by **Law 10/2010**, which establishes strict risk-based compliance, KYC (Know Your Customer), and reporting obligations overseen by SEPBLAC, the Financial Intelligence Unit. Penalties include up to six years in prison, fines up to three times the asset value, and business prohibitions.

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Key Aspects of Spanish Anti-Money Laundering (AML) Regulations:

- **Primary Legislation:** Law 10/2010 on the Prevention of Money Laundering and Terrorist Financing, which incorporates EU Directives.
- **Regulatory Body:** SEPBLAC (Executive Service of the Commission for the Prevention of Money Laundering and Monetary Offences) serves as the main supervisory authority and financial intelligence unit.
- **Obligated Subjects:** Financial institutions, notaries, lawyers, real estate agents, and other professionals must apply Customer Due Diligence (CDD), identify beneficial owners, and conduct ongoing monitoring.
- **Key Requirements:**
 - **KYC and Identification:** Verification of identity for clients, especially for transactions involving 1,000 euros or more.
 - **Reporting:** Suspicious transactions must be reported to SEPBLAC.
 - **Record-Keeping:** Records must be maintained for a legally required period.
- **Enhanced Measures:** Strict measures are applied to high-risk business relationships.
- **New Reporting (2026):** From January 2026, financial entities must report all business transactions to tax authorities, removing the previous €3,000 threshold.

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Policy Statement of Freedom of association and Collective Bargaining, Discrimination and Discipline and Grievance Procedures

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

- a. Facet Group will not prevent employees from associating and collective bargaining discrimination can mean distinction, exclusion or preference. Any form of discrimination relating to the hiring, discharge, pay, promotion and training of employees on the basis of race, ethnicity, caste, national origin, religion, age, disability, gender, marital status, physical appearance, sexual orientation, HIV status, Migrant status, membership of worker representative bodies, political affiliations, or any criteria that are unlawful is strongly discouraged by Facet Group and any such reported incidents will be viewed as a serious violation of this Business Policies.
- b. Facet Group will ensure that employees who have certain life threatening diseases or illnesses are not treated differently from other employees, and will continue to employ such personnel, as long as they are physically and mentally fit to attend to their normal job responsibilities. Individuals who are “Fit for Work” shall be accorded equal opportunities and shall not be discriminated against on the basis of factors unrelated to their ability to perform their job. Facet Group shall not use corporal punishment under any circumstances and will ensure that employees are not subjected to harsh or degrading treatment, sexual or physical harassment or other forms of mental or physical coercion, abuse or intimidation.
- c. Facet Group encourages all personnel to voice concerns promptly, if they have a genuine reason to believe that a policy, entity operation or practice is or will likely be in violation of any law, regulation or internal entity rule or policy, including Business Policies. Facet Group assures all employees who come forward in good faith to report issues, that it will be treated fairly and respectfully. While all efforts will be taken to protect the anonymity of employees as far as practicable, any form of retaliation against any such individuals, assuming they have not been involved in the violation, will not be tolerated.

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Policy Statement of Product Integrity

- a. Facet Group is committed to complying with relevant trading standard legislation and specific national and local regulations applicable to its products.
- b. The following essential Policies will be applicable in all transactions of Facet Group involving diamonds, treated diamonds, synthetics and stimulant
 - **Disclosure** - Facet Group shall fully and accurately disclose the material characteristic of their products. All reasonable efforts shall be made to properly disclose all relevant information on the physical characteristics, such as mass/weight, cut, cut, colour, clarity or fineness, of a diamond or gold jewellery product.
 - **Misrepresentation** - No untruthful, misleading or deceptive statement, “representation” or material omission in the “selling”, “advertising” or distribution of any diamond, treated diamond, synthetic, or simulant, or any gold product, shall be made by the Group and its entities in any medium, including the internet
 - **Diamond Quality** - The weight, colour, clarity or cut of diamonds will be described in accordance with the recognized guidelines appropriate to the particular jurisdiction.
 - Full disclosure i.e. the complete and total release of all available information about a Diamond and all material steps it has undergone prior to sale to the purchaser, irrespective of whether or not the information is specifically requested and regardless of the effect on the value of the diamond.
 - No misuse of terminology or misrepresentations or attempts to disguise the product will be made in the selling, advertising and distribution of treated diamonds, synthetics and simulant.
 - The word ‘diamond’ will not be used in the case of names of firms, manufacturers or trademarks; in connection with treated diamonds or diamond simulant or synthetic Diamonds.
- c. Facet Group has adopted the following definitions:

Diamond: A diamond is a natural mineral consisting essentially of pure carbon

crystallized with a cubic structure in the isometric system. Its hardness in the

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Mohs scale is 10; its specific gravity is approximately 3.52; it has a refractive index of 2.42 and it can be found in many colours.

Synthetic: A synthetic is any object or object that has been either partially or wholly crystallized or re-crystallized due to artificial human intervention such that, with the exception of being non-natural, the product meets the requirements specified in the definition of the word 'diamond' above.

Treated Diamond: A treated diamond is any object or product that meets the requirements specified in the definition of the words 'diamond' and 'synthetic' above, but has been subject to some form of treatment i.e. any process, enhancement changing, interfering with and/or contaminating the natural appearance or composition of a diamond other than historically accepted practices of cutting and polishing. This includes colour and decolourisation treatment, fracture filling, laser and irradiation treatment and coating.

Simulants: A diamond simulant is any object or product used to imitate some or all of the properties associated with a diamond and includes any material, which does not meet the requirements specified in the definition of the word 'diamond' above.

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Policy Statement Product Security

- a. Facet Group is committed to establish and implement product security measures within the premises and during shipments to protect against product theft, damage or substitution.
- b. The security and well-being of employees, visitors and other relevant business partners is prioritized when establishing product security measures.

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Disclosure of Treated Diamonds, Synthetics and Stimulants

Policy Statement

The policies relating to this section are part of the Business Principles adopted by Facet Group. and are presented below for reference:

The following essential principles will be applicable in all the entity's transactions involving treated diamonds, synthetics and stimulants.

- Full disclosure i.e. the complete and total release of all available information about a diamond and all material steps it has undergone prior to sale to the purchaser, irrespective of whether or not the information is specifically requested and regardless of the effect on the value of the diamond.
- Full disclosure to the purchaser will take place when offered for sale, such that
 - Full verbal disclosure will clearly take place during sale.
 - Full written disclosure will be conspicuously included on each bill of sale or receipt in plain language and readily understandable to the purchaser. Written disclosure will normally be in English language
- No misuse of terminology or mis-representations or attempts to disguise the product will be made in the selling, advertising and distribution of treated diamonds, synthetics and stimulants.
- The word 'diamond' will not be used in the case of names of firms, manufactures or trademarks; in connection with treated diamonds or diamond stimulants or synthetic diamonds."

" **Facet Group**" has adopted the following definitions:

Diamond: A diamond is a natural mineral consisting essentially of pure carbon crystallized with a cubic structure in the isometric system. Its hardness in the Mohs scale is 10; its specific gravity is approximately 3.52; it has a refractive index of 2.42 and it can be found in many colours.

Synthetic: A synthetic is any object that has been either partially or wholly crystallized or re-crystallized due to artificial human intervention such that, with

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the exception of being non-natural, the product meets the requirements specified in the definition of the word 'diamond' above.

Treated Diamond: A treated diamond is any object or product that meets the requirements specified in the definition of the words 'diamond and synthetic' above, but has been subject to some form of treatment i.e. any process, enhancement changing, interfering with and/or contaminating the natural appearance or composition of a diamond other than historically accepted practices of cutting and polishing. This includes color and decolourisation treatment, fracture filling, laser and irradiation treatment and coating.

Stimulants: A diamond stimulant is any object or product used to imitate some or all of the properties associated with a diamond and includes any material, which does not meet the requirements specified in the definition of the word 'diamond' above.

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Policy Statement Bribery and Facilitation Payments

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

- a. Facet Group *is* committed to prohibit bribery in all business practices and transactions that are carried out by the company or on its behalf by business partners. The company will not offer, accept or countenance any payments, gifts in kind, hospitality, expenses or promises as such that may compromise the principles of fair competition or constitute an attempt to obtain or retain business for or with, or direct business to, any person; to influence the course of the business or governmental decision – making process.
- b. Facet Group considers Bribery Risk as it applies to its organization (including agents) to identify which areas pose high risks. Facet Group has developed appropriate methods to monitor conduct of employees and agents and eliminate bribery based on this understanding.
- c. The management of Facet Group facilitates the reporting of incidences of attempted bribery or inappropriate gifts within their organization and shall apply appropriate sanctions for bribery and attempted bribery in all forms.
- d. Facet Group ensures that no employee will suffer demotion, penalty or other adverse consequences for voicing a concern, or for refusing to pay a bribe or facilitation payment even if this action may result in the enterprise losing business.

Applicable Regulation

Bribery in Spain is governed by the Criminal Code, prohibiting both public and private corruption with severe penalties, including imprisonment, fines, and corporate dissolution. It covers active/passive bribery of domestic and foreign officials, influencing public officials, and corruption in business transactions.

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Key provisions regarding bribery in Spain include:

- **Public Sector Bribery:** Penalizes public officials who receive or solicit bribes (passive) and individuals who offer or promise bribes (active), with potential prison terms of 3 to 6 years, fines, and special barring from public office.
- **Private Sector Corruption:** Covers the offering or accepting of bribes in business dealings to secure unfair advantages. Penalties for individuals include imprisonment (6 months to 4 years) and fines.
- **Legal Entity Liability:** Companies can face significant penalties, including fines (up to 5 times the benefit obtained), dissolution, suspension of activities, closure of facilities, and prohibition from receiving public contracts or subsidies for up to 15 years.
- **Foreign Officials:** Bribery of foreign public officials in international economic transactions is prohibited, aligned with international standards.
- **Regulatory Focus:** The Spanish Criminal Code is the main source of anti-corruption regulation, focusing on integrity in public procurement and private commercial dealings.

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Policy Statement Community Engagement and Development

- The policies relating to this section are part of the Business Policies adopted by Facet Group and are presented below for reference:
- Facet Group is committed to the development of communities where it operates, contributing to their social and economic welfare.

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Policy Statement Environmental protection, Use of Energy and natural resources

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

Facet Group is committed to effective environmental performance and will focus on the following initiatives:

- Conduct business in an environmentally responsible manner.
- Compliance with all applicable environmental laws and regulations
- The impact of our operations on the environment will be assessed and reviewed periodically to mitigate or eliminate such impact.
- Disposal procedures for waste generated will be clearly defined and practiced in line with standards that are set by law.
- Improvement of employee environmental awareness and performance through training.
- Efficient use of energy and natural resources to minimize waste generation through efforts that include recycling and prevention of pollution.
- Commitment to a continual improvement process in environmental management

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Policy Statement Health and Safety

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

Facet Group recognizes the need to develop a sustainable, value creating business and is committed to the following in the areas of workplace health and safety:

- Providing safe and healthy working conditions for all employees in accordance with applicable law and other relevant industry standards.
- Any adverse impact of our business processes on those who carry it out shall be identified and eliminated. Towards this end, we will systematically review our operations to identify sources of health and safety related risks.
- We will provide adequate and appropriate labeling and storage of all chemicals and cleaning materials and adopt methods to protect employees from exposure to airborne particles and chemical fumes
- Our review of our processes will use appropriate standards as required by prevailing laws, expert opinion, feedback from workers and our knowledge of best practices. The review will lead to formulation of clearly described work practices and safety drills and appropriate safeguards and isolation from mobile equipment. All our staff will be trained in the manner required to adhere to these work practices and drills.
- Workers shall not be under the influence of or abusing, drugs, alcohol and/ or other illegal substances.
- We will seek to substitute the use of material, which are known to cause an adverse impact on the health of workers or health of consumers in the course of its use.
- All workplaces will be constructed to meet safety standards with local regulations as the minimum standards that will be applicable.
- We will take adequate measures to safeguard our employees from fire and other workplace injuries.
- All products sold by Facet Group to consumers shall comply to applicable regulations of product health and safety.

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Applicable Regulations

Health and safety in Spain is governed by the [Law on Prevention of Occupational Risks \(Law 31/1995\)](#), which mandates that employers guarantee worker safety through risk assessments, safety training, protective equipment, and specialized health services. Employers must comply with strict workplace conditions, including ventilation and, for 50+ employees, establish safety committees. Workers hold the right to stop work during imminent danger.

Key Health and Safety Provisions in Spain:

- **Employer Duty of Care:** Employers are responsible for managing occupational risks, providing training upon hiring and upon introducing new technologies, and offering periodic health screenings.
- **Risk Assessments:** A formal written risk assessment must be conducted to identify hazards and implement preventative measures.
- **Safety Representatives & Committees:** Companies with 6+ employees need elected safety representatives (*delegados de prevención*). Companies with 50+ employees must establish joint safety committees (*comités de seguridad y salud*).
- **Preventative Measures:** Employers must supply Personal Protective Equipment (PPE) and maintain safe conditions (e.g., lighting, temperature).
- **Worker Rights:** Workers have the right to receive information about risks and the right to cease working if faced with serious, imminent risk.
- **Specialized Cases:** Recent legislation, such as [Royal Decree 893/2024](#), has strengthened protections for specific sectors like domestic work.
- **Remote Work:** Legislation guarantees remote workers the right to disconnect, the right to health assessments, and compensation for costs.

Employers must also ensure that employees adhere to these security measures and do not disable safety devices

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Policy Statement of Human Rights

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

- a) All employees in Facet Group will be treated with equality, respect and dignity.
- b) Facet Group believes in and respects fundamental human rights according to the United Nations Universal Declaration of Human Rights.
- c) Facet Group will not interfere in the right of employees to observe tenets or practices based on caste, race, national origin, gender, religion, disability, union membership, or political affiliation
- d) Facet Group strongly discourages any form of sexually coercive, threatening, abusive or exploitative behavior.
- e) Any reported incidents relating to direct or indirect physical, sexual, racial, religious, psychological, verbal, or any other form of harassment or abuse, or any other form of intimidation or degrading treatment will not be tolerated by the Group.
- f) Security personnel, if employed by Facet Group are trained to respect the human rights and dignity of all people and use of minimum force proportionate to the perceived threat.
- g) Wherever the any violation of human rights are observed, the company shall take mitigation action and if needed hire an external non-governmental organization for the implementation.
- h) Human rights risk assessment shall be done annually covering internal and external stakeholders.
- i) The group shall conduct human right risk assessment and upon any violation observed internal or external stake holders, company shall develop and implement risk mitigation plan according to severity of incident. The company may seek assistance from external NGO's or experts to develop and implement mitigation plan and monitoring.
- j) The group shall provide support and consultation to external stakeholders upon written request by the business partners.

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Policy Statement Use of Security Personnel

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

Security personnel, if employed by Facet Group are trained to respect the human rights and dignity of all people and use of minimum force proportionate to the perceived threat.

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Policy of Lab Grown Material

The requirements for establishing responsible business practices throughout the jewellery and watch supply chain, for handling laboratory grown materials

The LGMS is comprised broad objectives:

- To improve legal and regulatory compliance, strengthen public reporting and secure a commitment to responsible business practices.
- To increase the use of due diligence in supply chains to uphold human rights, support community development, promote anti-corruption efforts and manage sourcing risks.
- To adequately control and disclose information about products and so avoid misleading or deceptive marketing practices.
- To protect the health and safety of both people and environments and to use natural resources efficiently.
- To better comply with international labour conventions and ensure responsible working conditions.
- Any reference to lab-grown materials within this standard shall be understood as meaning lab-grown diamonds and lab-grown coloured gemstones (emeralds, rubies and sapphires), used within the jewellery and watch supply chain, and within an RJC member's certification scope. This includes any lab-grown materials that are: • whole or partial, composite (assembled), constructed, restructured; • coatings (on natural or lab-grown stones); and • rough, polished and recycled
- Members shall disclose information on the physical characteristics of the products listed in LGMS 27.1 in compliance with applicable law. Unless a conflict with applicable law exists, members shall apply the following requirements to support disclosure about physical characteristics: a. Laboratory grown materials: Wholly or partially laboratory-grown materials shall be disclosed as 'laboratory grown', 'laboratory created', '[manufacturer name] – created', and/or

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‘synthetic’. Abbreviations such as ‘lab-grown’ or ‘lab-created’ are also acceptable. The description shall be equally as conspicuous as the word ‘diamond’ or the name of the coloured gemstone. i. In the case of coating, the material being coated must be disclosed as ‘coated [name of material]’

- Composites: Composite (or assembled) lab-grown materials constructed of two or more parts shall be disclosed as ‘composite’, ‘assembled’, ‘doublet’ or ‘triplet’, and by the correct name of the material of which it is composed. The use of the term ‘diamond/ gemstone’ or ‘laboratory/created/synthetic diamond/gemstone’ in relation to such stones is unacceptable. The description shall be equally as conspicuous as the name of the material used. Members shall not use terms and definitions that are misleading in relation to composite (assembled) stones and/or conceal information about their parts. c. Reconstructed stones: Reconstructed stones using lab-grown materials shall be disclosed as such and the description shall be equally conspicuous as the name of the material. d. Simulants (or imitation): Any product used to imitate the appearance of lab-grown materials without having their chemical composition, physical properties and/or their structure shall be disclosed as ‘imitation’ or ‘simulant’ along with the correct name of the material of which it is composed, for example, ‘x compound’, ‘glass’, ‘plastic’. The description shall be equally as conspicuous as name of the lab-grown material. Simulants must not be referred to as laboratory grown or laboratory created. e. Descriptions of polished lab-grown materials: Describe the dimension or carat weight, colour, clarity and cut of lab-grown diamonds and coloured gemstones in accordance with the recognised guidelines appropriate to the particular jurisdiction. f. Enhancements: Any part of the growth/manufacturing process or subsequent enhancements to the created material that are deemed to be unstable and/or non permanent in nature shall be disclosed. g. Product health and safety information: Any relevant health and safety information about the materials listed in LGMS 27.1 in jewellery products sold by members to end consumers shall be disclosed. This includes irradiated lab-grown materials.

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Ethical business Practice and Supply chain compliance

The Policy promote the standards that we expect all of our suppliers to comply with when producing and supplying Diamonds/Gold/Silver/Platinum group metals and Lab Grown Materials to Facet Group, no matter where they operate in the world.

The senior management of Facet Group advocate this policy and we shall review as and when changes in the process or compliance requirement or any violation of sourcing policy or Changes in risk and due diligence criteria. We shall carry out review of this entire document at least annually.

We recognise that full compliance with these criteria may take time for some suppliers, and we are committed to working with our suppliers to implement improvement plans and help them achieve compliance.

Facet Group is committed to working in partnership with its suppliers to help achieve compliance with this Policy.

All the supplier should comply with national and international law and trade requirement like RJC with respect to Bribery and Corruption, Financial Offence, Labour Rights, Kimberley process and World Diamond Council – SoW, Product disclosure, Labour Rights, Working Condition, Child labour, Forced labour, Human rights, Discrimination, Fair wages and working hours, Environment compliance, Health and safety of the employees and visitor.

Policy – Supply Chain and Ethical Sourcing

At Facet Group, we take Ethical business practice, social and environmental factors into consideration in making decisions on the procurement of Rough or polish diamonds.

This Policy shows company's commitment and its expectations for its product suppliers regarding actions to address Conflict Diamonds.

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Facet Group expects its suppliers to have in place policies and due diligence measures that will enable us to reasonably assure that diamonds supplied to us containing conflict free diamonds are not belongs to Conflict-affected and high-risk areas – CAHRAs .

We being a responsible company, Facet Group supports the goal of the Dodd-Frank Act of preventing armed groups in the conflict affected and high risk countries from benefitting from the sourcing of Conflict diamonds from that region.

Facet Group is committed to working with its suppliers to educate them on these matters and concerning steps they can take to obtain increased transparency regarding the origin of diamonds mined or manufacture and sell to Facet Group. Facet Group reserves the right to evaluate the extent to which a supplier has failed to reasonably comply with this Policy.

Facet Group reserves the right to request additional documentation from its suppliers regarding the origin/source of diamonds sold to Facet Group.

Suppliers who do not reasonably comply with this Policy shall be reviewed by Facet Group 's for future business.

Facet Group is committed to ensuring that our supply chain is free of any diamonds which was procured for the support or benefit of armed and anti-social conflict groups or involving serious abuses of human rights and non-compliant with OECD Guidelines.

Facet Group clearly criticizes such activity and will reject any material which we believe was obtained involving serious human rights violations or which benefitted or supported armed rebels or terrorist groups through illegal finance or other activities.

The company shall carry out risk assessment for its supply chain and shall not enter into any business relationship or if may require then shall suspend/discontinue the engagement with any such supplier involved in dealing

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with Conflict-Affected and High-Risk areas, Any form of Human Right Violation; Torture, Cruel, In-Human and Degrading Treatment; Forced/Compulsory Labour; Child Labour; Abuses such as widespread Sexual Violence; War Crimes; other serious violations of International Humanitarian Law, Crime against Humanity; Genocide and/or To Bribe or To be Bribed. We strictly condemn and prohibit any Direct/Indirect support to public/private security forces which illegally Control, Tax or Extort money from Mining Sites, Transportation Routes and Upstream Sectors.

The Company shall carry out due diligence to assess risks related to procurement from the Conflict-affected and high-risk areas – CAHRAs and shall always source from compliant miners/traders.

We shall always set reasonable efforts to source Diamonds from miners and traders validated as being Conflict Free and require their direct and indirect suppliers to do the same;

We strive to work supportively with our customers and supply chain partners in implementing conflict free compliance programs for Diamond/Jewellery Supply chain.

Policy – Due Diligence and Risk Assessment

The company shall always undertake to ensure that the extraction and trade of diamond/coloured gemstone/gold/silver/pgm support peace and development, not conflict.

Facet Group remains committed to enhance its Supply Chain Due Diligence program through internal review and external assessments. We have zero tolerance policy for the supplier violating OECD due diligence guideline and we shall immediately stop commercial relationship if any of our business associates found non-compliant or High-Risk during our internal/external risk assessment.

All the suppliers are also requested to carry our risk assessment and due diligence for their suppliers and products they are sourcing.

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Currently Facet Group procure it's diamonds/gold/silver/pgm/coloured gemstone from RJC CoP/Ethical business practice compliant miners/traders. However, we have established a strong due diligence process and we shall review it as an when we observed significant risk or upon receipt of any grievance or complaint but in normal course, we shall carry our due diligence process on annual basis.

RJC CoP/LGMS Annual Compliance - 2025: The company has carried our ethical business practice and carried out policy and procedure review with respect to it's implementation. The company has complied with latest RJC Code of Practice and all its requirement. **Ethical Standard/Commitment--** No practice or conduct observed during the assessment period that brings the diamond industry into disrepute. All businesses practices have adhered to national laws and applicable rules and regulation during the assessment period.

We have conducted risk assessment and due diligence of all our suppliers and customers with respect to latest OECD requirements and RJC guideline and we found all our supplier are complying with requirements did not find any risk pertaining to their business involvement in Conflict Affected and high-risk Areas' (CAHR's).

Identify red-flags and Risk

The company has checked transaction methods and name and individuals of company on SDN list of USA treasury and EU sanction list. All the suppliers are found low in risk and in compliance with OECD requirement of CAHRA's.

Risk mitigation plan

- ✓ Company shall always deal with legitimate company.
- ✓ Always complete due diligence and risk assessment before establishing commercial relationships.
- ✓ Make sure that do transaction shall be carried out with business sense.
- ✓ Immediately stop commercial relationship upon any violation observed an report to concerned internal and external reporting authority.
- ✓ Continuously monitor suspicious transactions and red flag records

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✓ Communication and awareness to suppliers

Supplier Risk Assessment /Due Diligence Report

We the senior management of Facet Group and compliance officer has verified all our supplier with respect to following ;

OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas

US OFAC Sanctions

EU Sanctions

Global Peace Index

Know Your Country

Transparency International (TI)

The Office of the United Nations High Commissioner for Human Rights (OHCHR)

<http://www.responsiblemineralsinitiative.org/minerals-due-diligence/risk-management/conflict-affected-and-high-risk-areas/>

Publication (Detailed report is with Compliance team and may produce to concerned parties upon request)

Compliance team of Facet Group has completed compliance review in context of RJC CoP 2024/LGMS 2025 and RJC Chain of Custody and found all operations and activities in line with requirements. Due diligence and Risk assessment of all its metals and Minerals supplier with respect to latest RJC guideline and we found all our supplier are complying with requirements not found any high risk pertaining to their business involvement in Conflict Affected and high risk Areas' (CAHR's). The company is in compliance with the latest RJC Code of Practice/Chain of Custody and LGM standards.

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Due Diligence and Risk Assessment Report

N o.	Steps	Source of Verification	Classification of Risk	Risk Mitigation Action
1	Serious abuses associated with the extraction, transport or trade of minerals	To ensure these all ethical assurance of the seller we verify through supplier information questionnaire, UN social security information, supplier diamond sourcing practice policies other procedures along with their due diligence report and KYC documents along with the declarations pertaining to it.	Low	Any confrontation with such violation by any of supplier; The management of the company shall immediately inform to Ministry of mines of Local government. The company shall procure material from socially compliant suppliers and company shall verify details in Public domains to validate compliance with the risk defined. The company shall obtain self-declaration from the supplier for the compliance of OECD guidelines. Updated list of Conflict affected areas : https://www.knowyourcountry.com/copy-of-country-reports https://www.knowyourcountry.com/human-trafficking
	1) any forms of torture, cruel, inhuman and degrading treatment;		Low	
	2) any forms of forced or compulsory labor;		Low	
	3) the worst forms of child labor;		Low	
	4) other gross human rights violations and abuses such as widespread sexual violence;		Low	
	5) war crimes or other serious violations of international humanitarian law, crimes against humanity or genocide.		Low	
2	Direct or indirect support to non-state armed groups		Low	We will immediately suspend or discontinue engagement with upstream suppliers where we identify a reasonable risk that they are sourcing from, or linked to, any party providing direct or indirect support to non-state armed groups.
3	Direct or indirect support to public or private security forces who illegally control, tax or extort money from mine sites, transportation routes and S.		Low	We will immediately alert relevant central government authority (e.g. Ministry of Mines) of abusive and exploitative practices occurring in the supply chain; In areas in which minerals are illegally taxed or extorted, we will take immediate steps to ensure that upstream intermediaries and consolidators

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				disclose downstream or publicly the payments made to public or private security forces for the provision of security. We will engage with intermediaries and consolidators to help build their capabilities to document the behavior of security and payments to security forces. While sourcing from areas of artisanal and small-scale mining ("ASM"), support the formalisation of security arrangements between ASM communities, local government, and public or private security forces, in cooperation with civil society and international organisations, as appropriate, to ensure that all payments are freely made and proportionate to the service provided, clarify rules of engagement consistent with the Voluntary Principles on Security and Human Rights, the UN Code of Conduct for Law Enforcement Officials and the UN Basic Principles on the Use of Force and Firearms by Law Enforcement Officials; We will support the establishment of community forums to share and communicate information. We will support the establishment of a trust or other similar fund, where appropriate, through which security forces are paid for their services; We will build partnership with international organisations or civil society organisations, as appropriate, to support capacity-
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				building of security forces consistent with the Voluntary Principles on Security and Human Rights, on mine sites, and UN Code of Conduct for Law Enforcement Officials or the UN Basic Principles on the Use of Force and Firearms by Law Enforcement Officials
4	Bribery and fraudulent misrepresentation of the origin of minerals	Official notifications by DeBeers, Regulatory department notifications and circulars,	Low	We will cooperate through associations, assessment teams or other suitable means to build capabilities of suppliers, in particular SMEs, to conduct due diligence for responsible supply chains of minerals from conflict-affected and high-risk areas. Immediately stop commercial relationship and inform to relevant financial Intelligence Unit of the region and relevant government bodies
5	Money laundering and non-payment of taxes and royalties due to governments	Data bank from World bank, UN security notifications, https://www.un.org/sc/ctc/news/keyword/aml/ Supplier diamond sourcing questionnaire, KYC Checks.	Low	We will develop supplier, customer and transactional red flags to identify suspicious behaviour and activities; We will identify and verify the identity of all suppliers, business partners and customers; We will report suspicious behaviour of criminal activity to local, national, regional and international law enforcement agencies.

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Key Performance indicators for Human Rights

Sr#	Objects (KPI's)	Outcome	Results
1	Investment and Procurement Practices		Low Risk
	Any suppliers and contractors found violation human rights at workplace?	No	
	Employees are trained on aspects of human rights that are relevant to operations?	Yes all employees are trained twice in a year on Human rights aspects.	
	Any Sourcing from Conflict affected and High-Risk Areas in Assessment year?	No sourcing from CAHRA's	
2	Non-Discrimination and work abuse		Low Risk
	Total number of incidents of discrimination/work abuse and actions taken.	No discrimination/work abuse incidents in last one year	
3	Freedom of Association and Collective Bargaining		Low Risk
	Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights.	The company has open door management principle for any individual	
4	Child Labour		Low Risk
	Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor.	The entity has not hired any child labour during assessment period and no indirect child labour abuse observed	
5	Forced and Compulsory Labor		Low Risk
	Operations identified as having significant risk for incidents of forced or compulsory labor, and measures taken to contribute to the elimination of forced or compulsory labor.	No incident of any forced or compulsory or bonded labour observed during interaction with employees. No such incident reported in suggestion/complaint register.	
6	Security Practices		Low Risk
	Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.	Security guards are used only for the protection of company assets and never used to suppress or bully any individuals. They are also trained on Human Right aspects.	
7	Indigenous Rights		Low Risk
	Total number of incidents of violations involving rights of indigenous people and actions taken.	No violation or threats incident observed during assessment period.	
Conclusion		KPI's reviewed and verified by the compliance head and management of the company found all Key Indicators are Low Risk.	

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