



K's Jewellery & Co.®

100% EXPORT ORIENTED UNIT
MANUFACTURERS & EXPORTERS OF FINE JEWELLERY

221-A, ADARSH INDUSTRIAL ESTATE, SAHAR ROAD,
CHAKALA, ANDHERI (EAST), MUMBAI- 400 099. INDIA.
TEL.: +91 22 49697400/1/2/3 Website : www.ksjewellery.com
Email : info@ksjewellery.com / apurvaj@hotmail.com

Ethical Business

Supply Chain Policy

K's Jewellery & Company has prepared and implemented this policy documents to all its operations and activity carried out under its name. This document is applicable for Diamond/Gold/Silver/Colour Gemstone and Platinum Group Metals.

1. K's Jewellery & Company is in a business of Diamond studded Jewellery Manufacturing and sales. This policy confirms K's Jewellery & Company's commitment to respect human rights, avoid contributing to the finance of conflict and comply with all relevant UN sanctions, resolutions and laws.
2. K's Jewellery & Company is a member of the Responsible Jewellery Council (RJC). As such, we commit to proving, through independent third-party verification, that we:
 - respect human rights according to the Universal Declaration of Human Rights and International Labour Organization Declaration on Fundamental Principles and Rights at Work; do not engage in or tolerate bribery, corruption, money laundering or finance of terrorism;
 - support transparency of government payments and rights-compatible security forces in the extractives industry;
 - do not provide direct or indirect support to illegal armed groups;
 - enable stakeholders to voice concerns about the jewellery supply chain; and
 - are implementing the OECD five-step framework as a management process for risk-based due diligence for responsible supply chains of minerals from conflict-affected and high-risk areas.
3. We also commit to using our influence to prevent abuses by others. We shall communicate to all our supplier for compliance of ethical sourcing policy, carry out due diligence and risk assessment of their supplier to ensure compliance with OECD Requirements.
4. Regarding serious abuses associated with the extraction, transport or trade of minerals: We will neither tolerate nor profit from, contribute to, assist or facilitate the commission of: a. torture, cruel, inhuman and degrading treatment; b. forced or compulsory labour; c. the worst forms of child labour; d. human rights violations and abuses; or e. war crimes, violations of international humanitarian law, crimes against humanity or genocide.
5. We will immediately stop engaging with upstream suppliers if we find a reasonable risk that they are committing abuses as mentioned in this policy, or linked to, any party committing these abuses.
6. Regarding direct or indirect support to non-state armed groups: We only buy or sell diamonds/Diamond studded jewellery that are fully compliant with the Kimberley Process Certification Scheme and, as such, will not tolerate direct or indirect support to non-state armed groups, including, but not limited to, procuring diamonds/gold/silver/platinum group metal from, making payments to, or otherwise helping or equipping non-state armed groups or their affiliates who illegally: a. control mine sites, transportation routes, points where diamonds are traded and upstream actors in the supply chain; or b. tax or extort money or diamonds at mine sites, along transportation routes or at points where diamonds are traded, or from intermediaries, export companies or international traders.



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7. We will immediately stop engaging with upstream suppliers if we find a reasonable risk that they are sourcing from, or are linked to, any party providing direct or indirect support to non-state armed groups.
8. Regarding public or private security forces: We affirm that the role of public or private security forces is to provide security to workers, facilities, equipment and property in accordance with the rule of law, including law that guarantees human rights. We will not provide direct or indirect support to public or private security forces that commit abuses or that act illegally.
9. Regarding bribery and fraudulent misrepresentation of the origin of minerals: We will not offer, promise, give or demand bribes, and will resist the solicitation of bribes, to conceal or disguise the origin of minerals, or to misrepresent taxes, fees and royalties paid to governments for the purposes of extraction, trade, handling, transport and export of minerals.
10. Regarding money laundering: We will support and contribute to efforts to eliminate money laundering where we identify a reasonable risk resulting from, or connected to, the extraction, trade, handling, transport or export of minerals.

Policy statement on Responsible Business Practices - RJC.

Responsible Jewellery Council Policy

K's Jewellery & Company is involved in Diamond Studded Jewellery Manufacturing and Sales. K's Jewellery & Company is a member of the Responsible Jewellery Council (RJC).

The RJC is a standards-setting organisation established to advance responsible ethical, human rights, social and environmental practices throughout the gold, silver, platinum group metals, diamond and coloured gemstone jewellery supply chain. The RJC has developed a benchmark standard for the jewellery supply chain and credible mechanisms for verifying responsible business practices through third-party auditing.

As an RJC member, we commit to operating our business in accordance with the RJC Code of Practices. We commit to integrating ethical, human rights, social and environmental considerations into our day-to-day operations, business planning activities and decision-making processes.

Due Diligence and Risk Assessment Policy

Due diligence provides companies with the information they need to identify risks in order to prevent or mitigate adverse impacts associated with their sourcing practices.

As a part to customer and supplier due diligence, the company shall collect information from all customer and supplier including KYC information.

The company shall not continue business relationship with any supplier found in violation of Conflict-Affected and High-Risk Areas (the 'OECD Guidance')



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The company shall communicate to suppliers that they will undertake supply chain due diligence and risk management in ways that are consistent with your supply chain policy.

The compliance office shall be appointed to ensure compliance with ethical supply chain policy and due diligence risk assessment and management system. The due diligence and risk assessment procedure shall be carried out on annual basis and in case of identification of any high-risk areas, risk mitigation plan shall be implemented.

The company has established this complaints procedure to hear concerns about circumstances in the supply chain/ethical business practice. Compliance officer is responsible for implementing and reviewing this procedure. Concerns can be raised by interested parties via email or telephone to: [General Manager] [Contact Number - 02249697400] [Mr.Rajen K.Desai – apurvaj@hotmail.com]

Supplier Risk Assessment /Due Diligence Report – Publication (Detailed report is with Compliance team and may produce to concerned parties upon request)

Risk Assessment – Report Summary –

Overall Risk is Low and not suppliers involved in any unethical business practice and dealing with Conflict affected and High-Risk Areas- CAHRA's

The compliance office of the company has carried out risk assessment in context of OECD guideline and for all its suppliers. The company has made aware all its supplier about ethical supply chain practice and OECD requirements. Upon verification of information provided by all our suppliers and information available in public domain, we have verified the existence of risk of violation of OECD guideline. We found all our suppliers are involved with the legitimate business practices not involved with any activity that violates OECD requirements. Details report for all suppliers has been available with the senior management of the company.

Signed/endorsed: Date of effect: January 2021

For K'S JEWELLERY & CO.

Apurva A. Desai
Partner



Revision :- 01 :- Dtd :- 93/01/2024