

KAKADIAM LLP

Annual Reporting on Responsible Sourcing and Due Diligence Mechanism

Doc. No. KKD-ARN-001

| | Name | Date |
|------------------|-------------------------|------------|
| Prepared By | Mr. KISHNKUMAR GODHANI | 07/01/2026 |
| Checked By | Mr. JIGARBHAI SVANI | 08/01/2026 |
| Approved By | Mr. PRAVINBHAI KAKADIYA | 09/01/2026 |
| Next Review Date | 06/01/2027 | |



| Date: | [04/04/2025] |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Reporting period: | [03/2024] to [04/2025] |
| OECD Due Diligence Guidance | Action taken |
| <i>Step 1: Establish strong company management systems</i> | |
| 1.A Adopt, and clearly communicate to suppliers and the public, a company policy for the supply chain of minerals originating from conflict-affected and high-risk areas. | <p>Sourcing Policy has been established with document no. KKD-POL-015.</p> <p>Sourcing Policy communicated to internal interested parties through training and displayed on notice board.</p> <p>Sourcing Policy has been communicated to external interested parties through email communications, and displayed on notice board in office premises so that visitors can have access to it.</p> |
| 1.B Structure internal management systems to support supply chain due diligence. | <p>The Company has prepared Manuals for Sourcing compliance and due diligence which includes procedure for risk assessment, methods for identification of red flags, risk mitigation etc.</p> <p>Training on responsible sourcing has been imparted to relevant personnel.</p> <p>The company has appointed senior official Mr. KISHANKUMAR GODHANI who bears the competence, knowledge and experience to be responsible for implementing due diligence management system.</p> |

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| <p>1.C Establish a system of controls and transparency over the minerals supply chain.</p> | <p>The Company collects supplier details through KYC/KYS documents from each associated parties which include Business registration documents, Completed KYC questionnaire. Also checks against relevant government lists for individuals or organisations implicated in money laundering, fraud or involvement with prohibited organisations and/or those financing conflict.</p> <p>The company collects all information pertaining to physical description and origin of supplies from suppliers for each parcel through Invoice and sales documents and Gemmological laboratory reports and/or certificates.</p> <p>The company has established supplier packet and shared with all the suppliers along with the company's requirement and obligations to comply with OECD requirements to make engagement with suppliers, the supplier packet which contains questions related to sourcing, their supplier due diligence mechanism etc.</p> |
| <p>1.D Strengthen company engagement with suppliers.</p> | <p>The company has established supplier's packet and shared with all the suppliers along with OECD requirements and its 5 steps of due diligence mechanism.</p> <p>The suppliers packet also contains agreement to take reasonable steps to ensure that all the supplies are supplied in accordance with Company's policy on supply chain/sourcing.</p> |
| <p>1.E Establish a company-level, or industry wide, grievance mechanism as an early warning risk-awareness system.</p> | <p>The company has established this grievance procedure to hear concerns about circumstances in the supply chain involving supplies from conflict-affected and high-risk areas.</p> <p>The company shares email address on each invoice and in supply chain/sourcing policy to contact to register grievance.</p> <p>The company also maintains grievance register to keep records on monthly basis.</p> |

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| Step 2: Identify and assess risk in the supply chain | |
| Identify and assess risks in the supply chain and assess risks of adverse impacts. | The company has conducted risk assessment of all the suppliers based on information from supplier's packet, government assessments and from official websites. No red flag identified, nor any suppliers found from conflict affected high risk areas. |
| Step 3: Design and implement a strategy to respond to identified risks (if applicable) | |
| Report findings of the supply chain risk assessment to the designated senior management of the company. | Director receives the findings of risk assessments. |
| Devise and adopt a risk management plan. | The company has established risk mitigation plan to respond to the risks and impacts if identified. |
| Implement the risk management plan and monitor performance of risk mitigation efforts. | The company has developed a Monitoring and evaluation plan to monitor and track the effectiveness of mitigation measures, including the results of follow-up activities after six months to evaluate significant and measurable improvement. |
| Internal training | The company has imparted trainings to all relevant employees in the month of March 2025 and September 2025. |
| Communications | The company takes feedback from stakeholders if any risk identified and based on procedure to summaries the outcome of your engagement with relevant stakeholders |
| OPTIONAL INFORMATION ON Step 4: Carry out independent third-party audit | |
| Annual audit | The company has appointed an independent third-party auditor Ms. Jatin Patel who conducted audit twice in a year and last audit conducted for the period of May - 2025 to October -2025 and no non-conformances identified. |
| Grievances and remediation | The company has not received any grievance in the assessment year. |



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B.O.: 4th Floor, DW 4220, Bharat DiamondBourse Block G, Bandra Kurla Complex, Opp. Nabard Head Office, Bandra East, Mumbai 400051

GRIEVANCE MECHANISM

DATE:-09-01-2026

KAKADIAM LLP has established this grievance procedure to hear concerns about circumstances in the supply chain involving diamonds and minerals from conflict-affected and high-risk areas.

Mr. Kishnkumar Godhni is responsible for implementing and reviewing this procedure.

Concerns can be raised by interested parties via email or telephone to:

| | |
|----------------------|------------------------|
| Name | Mr. Kishnkumar Godhni. |
| Telephone | 157 |
| Mobile phone | +919033452504 |
| Email address | info@kakadiam.com |

On receiving a complaint, we will aim to:

- Get an accurate report of the complaint.
- Explain our complaint procedure.
- Find out how the complainant would like it addressed/resolved.
- Assess the eligibility of the complaint and, where applicable, decide who should handle it internally. In cases where we are unable to address the complaint internally (e.g. where our company is too far removed from the origin of the issue raised in the complaint), we may redirect it to a more appropriate entity or institution, such as the relevant supplier or industry body.
- Where the issue can be handled internally, seek further information where possible and appropriate.
- Identify any actions we should take including hearing from all parties concerned, and monitoring the situation.
- Advise the complainant of our decisions or outcomes.
- Keep records on complaints received and the internal process followed, for at least five years.



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DOC. NO.: KKD-POL-015

Policy Statement Use of Supply Chain

- a. The company shall complete the due diligence process prior to initiate business relationship. The company shall purchase/sale diamonds that are fully compliant with Kimberly Process Certification Scheme (KPCS).
- b. The company shall ensure that all of its respective activities are in line with the OECD Due Diligence Guidelines, and as per Universal Declaration on Human Rights laid down by United Nations.
- c. The company shall prohibit any procurement from Conflict-Affected & High-Risk areas and adhere to compliance with standards on Anti-Money Laundering (AML) and Combating the Financing of Terrorism (CFT).
- d. Relevant Employees shall be trained on the Supply Chain & Due Diligence Requirement and OECD guideline at regular interval. We shall also provide support to our business partners and stakeholder for the same.
- e. 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 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.



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B.O.: CW-The company shall verify counterparty details, including the know your customer

(KYC) for any precious metals supplying Counterparties at regular interval. The company shall carry out risk-based assessment, set appropriate verification control and monitoring of all such commercial activities and transactions.

- g. The company shall assign responsibility of Supply Chain Integrity and due diligence compliance to senior personnel of the organization to prevent any risk of illegal activities or breach of it. The company shall implement the management strategy to respond to identified risks. For the same, Compliance Officer shall report to Senior Management in case of any such violation of this policy.
- h. The company has established a risk assessment module and any business partners with high-risk rating shall be red flagged and report to be submitted to senior management.

i. Grievance Mechanism

- a. The purpose of this document is to outline a process through which any stakeholder can understand due diligence and supply chain integrity policy of the organization. The identity of the person who so ever has registered a concern shall be kept confidential and no retaliatory action shall be taken against any whistle blower. For anonymous submissions, you may refrain to provide your contact information.
- b. Please share your Complaint/Grievance/Suggestion on info@kakadiam.com





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DOC. NO.: KKD-POL-010

Policy Statement of Money Laundering and Finance of terrorism

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

- a. KAKADIAM LLP 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. KAKADIAM LLP 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. KAKADIAM LLP 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.



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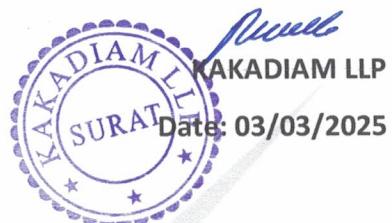
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- e. KAKADIAM LLP implements a "Know your Customer" and "Know your Supplier" procedure that establishes the identity of all organizations with which it deals, have a clear understanding of their business relationships and have a reasonable ability to identify and react to transaction patterns appearing out of the ordinary or suspicious.





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DOC. NO.: KKD-POL-014

Policy Statement Use of Security Personnel

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

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



Date: 03/03/2025



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DOC. NO: KKD-POL-007

Policy Statement of Human Rights

- ❖ We, KAKADIAM LLP, recognise our responsibility to respect human rights. We believe that our business has a role to play in protecting and promoting human rights.
- ❖ KAKADIAM LLP is committed to respect internationally recognised human rights throughout our operations and supply chains. In line with the UN Guiding Principles on Business and Human Rights, our Policy is based upon the international standards enshrined in the Universal Declaration of Human Rights and the International Labour Organization's (ILO) Declaration on Fundamental Principles and Rights at Work.
- ❖ Human rights refer to a set of basic rights and freedoms that belong to every person in the world, regardless of where they are from, what they believe or how they choose to live their life. It is a broad concept, with economic, social, cultural, political and civil dimensions. For KAKADIAM LLP, respecting human rights means ensuring that any person involved in, or coming into contact with, our operations, supply chains and products is treated with dignity, respect, fairness and equality.
- ❖ Our Policy sets out overarching principles for how we conduct business at KAKADIAM LLP, together with our employees and business partners, we are committed to drive forward the implementation of this Policy throughout our operations and supply chains. We recognise unique challenges to these standards may arise and we will work to address these challenges in partnership with relevant partners and stakeholders.
- ❖ Code of Conduct as reference as well as the related to labour rights, working conditions and health & safety.
 1. Employment is freely chosen
 2. Freedom of association
 3. Working conditions are safe and hygienic
 4. Child labour shall not be used



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5. Living wages are paid
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6. Working hours are not excessive
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7. No discrimination is practiced

8. Regular employment is provided
9. No harsh or inhumane treatment is allowed

- ❖ KAKADIAM LLP, will continuously work to embed this Policy throughout the relevant processes and procedures of the company to ensure its effective implementation.
- ❖ We recognise that we must take steps to identify and address any actual or potential adverse impacts, whether they are directly or indirectly linked to our business activities or relationships.
- ❖ We understand that human rights due diligence is a dynamic, on-going process which requires acting on the findings, tracking our actions, and communicating to our stakeholders how we address impacts.
- ❖ As our human rights risks and impacts may vary over time, this policy will be subject to review if proven inadequate by our human rights due diligence process.





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DOC. NO.: KKD-POL-005

Policy Statement of Health and Safety

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

- a. **KAKADIAM LLP** recognizes the need to develop a sustainable, value creating business and is committed to the following in the areas of workplace health and safety:
- b. Providing safe and healthy working conditions for all employees in accordance with applicable law and other relevant industry standards.
- c. 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.
- d. 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
- e. 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.
- f. 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.
- g. 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.
- h. All products sold by **KAKADIAM LLP** to consumers shall comply with applicable regulations of product health and safety.



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DOC. NO.: KKD-POL-006

Policy Statement of Environmental protection, Hazardous substances, waste and Emissions, Use of Energy and natural resources

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

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



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DOC. NO.: KKD -POL-004

Policy Statement of General Employment, Working hours, Remuneration

- a. **KAKADIAM LLP** complies with applicable national laws / regulations with respect to employment.
- b. **KAKADIAM LLP** 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.
- c. **KAKADIAM LLP** 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.
- d. **KAKADIAM LLP** 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.
- e. 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.
- f. **KAKADIAM LLP** 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.
- g. 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.



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employees.

- i. KAKADIAM LLP 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.
- j. Information regarding applicable employment policies and working practices shall be communicated in a transparent manner to all employees.
- k. KAKADIAM LLP is fully committed to the pursuance of the provision of fair and conducive employment conditions, consistent with applicable laws and regulations.

Issues will be treated fairly and respectfully by them. 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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Doc. No: KKD-POL-003

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 KAKADIAM LLP and are presented below for reference:

- At KAKADIAM LLP, we are committed to upholding the rights of our employees and fostering a work environment that promotes freedom of association, collective bargaining, and fair treatment. This policy statement outlines our commitment to these principles and establishes procedures to prevent discrimination and ensure effective grievance resolution.
- **Freedom of Association:** We respect the rights of our employees to freely associate, join or not join trade unions, and engage in lawful activities related to collective bargaining.
- **Collective Bargaining:** We recognize and support the rights of our employees to engage in collective bargaining and negotiation with their chosen representatives, including trade unions, to determine fair terms and conditions of employment.
- **Equal Opportunities:** We promote equal opportunities and a workplace free from discrimination based on race, color, gender, age, religion, national origin, sexual orientation, disability, or any other protected characteristic as defined by applicable laws and regulations.
- **Harassment and Retaliation:** We strictly prohibit harassment, bullying, or retaliation against any employee who exercises their rights or reports discriminatory practices. We provide a safe and respectful work environment for all employees.
- 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 KAKADIAM LLP and any such reported incidents will be viewed as a serious violation of this Business Policies.



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- **KAKADIAM LLP** 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.
- **KAKADIAM LLP** 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.
- **KAKADIAM LLP** 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 this Business Policies. **KAKADIAM LLP** assures all employees who come forward in good faith to report.
- We comply with all applicable laws, regulations, and industry standards related to freedom of association, collective bargaining, non-discrimination, and grievance procedures.
- By adhering to this policy, **KAKADIAM LLP** reaffirms its commitment to promoting freedom of association, collective bargaining, non-discrimination, and fair treatment of employees.





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DOC. NO: KKD-POL-002

Policy Statement of Forced Labour

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

- a. The management of **KAKADIAM LLP** 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. **KAKADIAM LLP** 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'





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DOC. NO.: KKD-POL-001

POLICY STATEMENT FOR CHILD LABOUR

- No form of child labour should be employed at **KAKADIAM LLP**
- The minimum age for employment that will be applicable is fifteen (As per ILO Convention No. 138).
- 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.
- If a child is found working at **KAKADIAM LLP** either own or sub-contracted, the responsibility of rehabilitation will be undertaken by the management.
- The above policies will also be applicable to subcontracted labour.





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Doc. No: KKD-POL-023

Date: 03-03-2025

RJC Compliance Policy

The Responsible Jewellery Council (RJC) is a not for profit organization with the following mission:

"To advance responsible ethical, social and environmental practices, which respect human rights, throughout the diamond and gold Jewellery supply chain, from mine to retail"

RJC's "Code of Practices" defines responsible ethical, human rights, social, and environmental practices, applicable to all RJC members.

KAKADIAM LLP has become a member of RJC and is fully committed to the Code of Practices.

We strongly encourage all our business partners to follow and implement the various requirements of the RJC system. More information about the Program is available on the internet site <http://www.responsiblejewellery.com>.

We encourage your co-operation in adopting the standard and ensuring that the entire diamond industry is seen as a role model in setting high standards with respect to business, social and environmental responsibilities.



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DUE DILIGENCE FOR RESPONSIBLE SOURCING

DOC No.KKD-CRA-001

DUE DILIGENCE FOR RESPONSIBLE SOURCING

1.0 DOCUMENT APPROVAL

This Due Diligence Document (KKD-CRA-001) attempts to identify and characterize actual and potential risks of the sourcing operations in relation to the requirements of the Sourcing practice policy and OECD guidelines.

The contents of this document have been reviewed and approved by me.

All concern employees of KAKADIAM LLP are required to be familiar with this document and follow the risk-mitigating measures identified in this document.

I am responsible to make changes & revisions to this document and all employees are advised to bring to my attention any issues concerning this document.

For, KAKADIAM LLP



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2.0 DUE DILIGENCE

| Sr. No. | 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 extraction, transport or trade of minerals | Low | <ul style="list-style-type: none"> Any confrontation with such violation by any of supplier; The management of the company shall immediately inform to Ministry of mines of Local government. |
| 1) | any forms of torture, cruel, inhuman and degrading treatment; | verify through supplier | Low | <ul style="list-style-type: none"> The company shall procure materiel from socially compliant suppliers and company shall verify details in Public domains to validate compliance with the risk defined. |
| 2) | any forms of forced or compulsory labour; | information questionnaire, UN social security information, | Low | <ul style="list-style-type: none"> The company shall obtain self-declaration from the supplier for the compliance of OECD guidelines. |
| 3) | the worst forms of child labour; | supplier diamond sourcing practice | Low | <p>Updated list of Conflict affected areas :</p> <p>https://www.knowyourcountry.com/copy-of-country-reports</p> <p>https://www.knowyourcountry.com/human-trafficking</p> |
| 4) | other gross human rights violations and abuses such as widespread sexual violence; | other procedures along with their due diligence report and KYC documents along with the declarations pertaining to it. | Low | <ul style="list-style-type: none"> 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. |
| 5) | war crimes or other serious violations of international humanitarian law, crimes against humanity or genocide. | | Low | <ul style="list-style-type: none"> 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 disclose downstream or publicly the payments made to upstream actors. |
| 2 | Direct or indirect support to non-state armed groups | | Low | |
| 3 | Direct or indirect support to public or private security forces who illegally control, tax or extort money from mine sites, transportation routes and | | Low | |

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| | | | <ul style="list-style-type: none"> 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 behaviour of security and payments to security forces. |
| | | | <ul style="list-style-type: none"> 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-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, | <ul style="list-style-type: none"> 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 |

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| <p>5</p> <p>Money laundering and non-payment of taxes and royalties due to governments</p> | <p>Data bank from World bank, UN security notifications, https://www.un.org/sc/ctc/news/keyword/aml/</p> | <p>Supplier diamond sourcing questionnaire, KYC Checks.</p> | <p>Low</p> | <ul style="list-style-type: none"> • 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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3.0 CONCLUSION

A Due Diligence for Responsible Sourcing in our company KAKADIAM LLP is a thorough look at our Sourcing Practice and Supplier assessment to identify their authenticity, sourcing practice, processes, ethical compliances etc. that may cause harm, particularly to compliances drawn by OECD guidelines and applicable regulatory enactment. After identification is made, we have analyzed and evaluated how likely and severe the risk is. When this determination is made it is confirmed that the sourcing practices are in-line with the all compliances, we are committed and designed what measures should be in place to effectively eliminate or control the harm from happening.

| Prepared By | Sign | Date |
|------------------------|-------------------------------------------------------------------------------------|-------------|
| MR. JATIN PATEL |  | 06-10-2025 |