— CALENDAR YEAR 2025

Annual Responsible Business & *OECD Compliance Report.*

S & J Diamond Corp is engaged in the B2B wholesale business of diamond-studded jewellery. The Company is committed to conducting its business responsibly, ethically, and in compliance with applicable laws, industry standards, and the OECD Guidelines for Responsible Business Conduct. This report outlines the Company's commitment to responsible business practices during the calendar year 2025. We strive to operate with integrity, transparency and sustainability while creating long-term value for our stakeholders.

Business responsibility statement

During the calendar year 2025, S & J Diamond Corp continued to uphold high standards of integrity, transparency and ethical conduct across its business operations. The Company remained committed to responsible business practices and focused on creating value for its customers, employees, suppliers, shareholders and the communities in which it operates. The Company conducts its business in a fair, responsible and sustainable manner while ensuring compliance with applicable laws, regulations and industry standards.

Money Laundering, Terrorism Financing & Other Financial Offences

- Recognizes that entities in the gems and jewellery sector have to take on the onus of analysing their potential vulnerabilities to money laundering and implement the specific steps required for protection against abuse by criminals.
- Strict compliance is ensured at all entities, and a compliance officer has been appointed who reports to management on compliance status on an annual basis.
- Know Your Counterparty and other due-diligence compliance is followed in line with OECD guidance.
- Ongoing monitoring is carried out along with all stakeholders.

AREA OF CONCERN & REMEDIAL MEASURES

- During the year, one of the key challenges was implementing the enhanced due-diligence requirements for stakeholders, particularly obtaining Ultimate Beneficial Owner (UBO) information from overseas customers. Additional follow-up and communication were required to collect and verify the necessary UBO details.

Anti-Bribery & Facilitation Payment Policy

- S & J Diamond Corp shall ensure complete prohibition of bribery and facilitation payments across the organization and in all its entities.
- S & J Diamond Corp has published compliance-team contact details on its website to receive any grievance or complaint.

AREA OF CONCERN & REMEDIAL MEASURES

- Nil as on date.

Ethical Sourcing of Precious Stones & Precious Metal

- The Company is concerned about the environmental and social impacts of irresponsible mining.
- The organization has identified the risk in its supply chain with respect to Conflict-Affected and High-Risk Areas.
- The Company ensures all its supplies are screened for conflict-free sourcing.
- We have published an OECD-based ethical sourcing policy and are communicating our policies to all supply chain partners, encouraging them to adopt the same.

AREA OF CONCERN & REMEDIAL MEASURES

- The current concern is a lack of awareness of OECD regulation and sourcing requirements among suppliers.
- We have started creating awareness about our ethical sourcing requirements for our supply chain.
- We have started engagement with our global supply chain to obtain further supply chain information to ensure ethical and conflict-free sourcing in the metal business.

Social Compliance

- We ensure full compliance with all applicable national and, where appropriate, international laws and regulations with respect to employment and labour codes across all our establishments.
- We respect all regulations for child labour, forced labour, non-discrimination, non-retaliation, etc.
- All workers' rights are respected, and we adhere to freedom of association and collective bargaining regulations.

AREA OF CONCERN & REMEDIAL MEASURES

- No significant social compliance issues were reported during the year that required remedial action at the company level.
- Appropriate corrective and remedial measures are implemented based on observations from internal and external audits conducted by independent and reputed agencies.

Health & Safety

- S & J Diamond Corp is concerned about the health and safety of employees and constantly studies whether any adverse impact of our business processes can be identified and eliminated. Toward this end, we systematically review our operations to identify sources of health- and safety-related risks.
- This review uses appropriate standards as required by prevailing laws, expert opinion and our knowledge of best practices.
- All our staff are trained in the manner required to adhere to these work practices and drills.
- The health of staff exposed to certain hazardous processes is monitored periodically through appropriate medical checks, reviewed using expert inputs for improvements.
- All workplaces are constructed to meet safety standards, with local regulations as the minimum standards that apply.

AREA OF CONCERN & REMEDIAL MEASURES

- Nil as on date, as no accidents were reported in the last year.
- The organization did not have any fire or other incidents leading to dangerous circumstances.

Human Rights

- S & J Diamond Corp does not and 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.
- The Company strongly discourages any form of sexually coercive, threatening, abusive or exploitative behaviour.
- Any reported incident relating to direct or indirect physical, sexual, racial, religious, psychological or verbal harassment or abuse, or any other form of intimidation or degrading treatment, will not be tolerated.
- S & J Diamond Corp ensures that none of its suppliers and stakeholders have engaged in any activity that could violate human-rights principles.
- We have carried out human-rights due diligence of suppliers and other stakeholders, based on risk assessment where necessary.

AREA OF CONCERN & REMEDIAL MEASURES

- No area of concern or remedial measure has been raised on human rights for any of our operating units.
- Suppliers' further-upstream compliance with respect to human rights for conflict-free sourcing is a new development, on which the Company is focusing.

Environmental Protection

- S & J Diamond Corp complies with all applicable environmental laws and regulations.
- Improvement is seen in employees' environmental awareness and performance with the help of detailed policies and procedures, training, and recognition of excellence.

> AREA OF CONCERN & REMEDIAL MEASURES
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> - Nil — mainly a sales office, with no manufacturing activity.

— OECD five-step due diligence · RJC Toolkit Version 5.0

Supply chain due-diligence *reporting.*

STEP 1 · 1.A

Adopt and clearly communicate a supply chain policy for minerals from conflict-affected and high-risk areas

- We have published the policy at company level for easy access by stakeholders.
- OECD and best-practice annual communication has been sent to all active suppliers.
- An awareness presentation on ethical sourcing based on OECD guidelines has been circulated.
- Detailed policy and procedure at entity level has been established based on the risk of CAHRAs.

STEP 1 · 1.B

Structure internal management systems to support supply chain due diligence

- Additional responsibility has been assigned to the compliance officer to oversee compliance with the ethical sourcing policy.
- All key employees involved in sourcing and procurement of precious metals have been trained on our ethical precious-metal sourcing policy; refresher trainings are provided.
- A list of suppliers is maintained along with the status of their social and ethical compliance.
- Ongoing monitoring of each supply and associated supplier is carried out with the help of tools such as digital media, web search, review of supply documents, declarations and market intelligence.

STEP 1 · 1.C

Establish a system of controls and transparency over the minerals supply chain

- The supplier upstream-information collection process has started, to obtain CAHRA information and ethical-sourcing compliance at supplier level.
- Currently 75% and more of S & J Diamond Corp's supply is from low-risk sources, and the balance of 25% is from non-regular suppliers.

STEP 1 · 1.D

Strengthen company engagement with suppliers

- A supplier questionnaire has been circulated, and we are in the process of following up to obtain the filled-in information.
- We are also obtaining vital information about suppliers from social platforms and social-compliance registrations such as BPP, RJC and approved ASM programs.
- We are compiling the filled supplier-questionnaire data; after analysis we will formulate supplier-engagement practices based on the risk reported at each supplier level, if any.

STEP 1 · 1.E

Establish a company-level or industry-wide grievance mechanism as an early-warning, risk-awareness system

- We have established a grievance-handling policy and procedure at company level. The contact details of the compliance head are provided in our Group Social and Ethical Policy on our website under the Responsibility section (publicly available).

STEP 2

Identify and assess risks in the supply chain

- We have established detailed policy and procedure for the identification of risk at entity level.
- Each entity has appointed and trained a compliance officer to oversee financial and ethical-sourcing compliance.
- We have categorized the supply chain into two major segments: secondary suppliers and open-market suppliers.
- All suppliers are classified accordingly, and open-market supplies are considered a potential risk for supplies from CAHRAs; information is gathered step by step from this category of supplier.

STEP 3

Design and implement a strategy to respond to identified risks

- Ongoing monitoring of each supply is done by the compliance officer to confirm it is free from conflict; where required, red flags are raised to seek additional information and are closed after receiving satisfactory information.
- The entity-level compliance officer reports all unanswered flags to local management and the group compliance officer.
- Where information is incomplete or unsatisfactory, management begins an engagement practice, and discussion and dialogue with suppliers is carried out to ensure full information in further business.
- Risk-management plans are formulated at entity level, considering each entity's position and the position of suppliers in the supply chain.
- The compliance officer provides periodic status reports of OECD compliance to management.

STEP 3 · TRAINING & COMMUNICATIONS

Internal training and stakeholder communications

- Each entity provides periodic training to all concerned employees involved in buying, selling and compliance monitoring.
- Business principles have been published on the website covering all COP-wise policy, including the ethical precious-metal and precious-stone sourcing policy of the group.
- In addition, annual communication on business policy, and awareness of various best practices and expectations from business partners, is communicated.

STEP 4 (OPTIONAL)

Carry out independent third-party audit

- Our NY office has finalised the RJC COP 2024 and LGMS 2025 certification audit, scheduled for the third week of July 2026.
- Grievances and remediation: no grievance of any kind has been reported to date.

GRIEVANCE MECHANISM & CONTACT

If you come across any instance of non-compliance or deviation from our Ethical Policy — or wish to raise a grievance or request a copy of our annual sourcing compliance report — please contact our Compliance Officer. Full confidentiality is guaranteed.

COMPLIANCE OFFICER

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PREPARED BY	APPROVED BY	DATE
Compliance Officer	Director	15 July 2026