



DOC. NO.: VAC-POL-001

POLICY STATEMENT FOR CHILD LABOUR

- No form of child labour should be employed at **V. ARVINDKUMAR & CO.**
- 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 **V. ARVINDKUMAR & CO.** 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.

V. ARVINDKUMAR & CO.

Date: 01/01/2026



DOC. NO: VAC-POL-002

Policy Statement of Forced Labour

The policies relating to this section are part of the Business Policies adopted by V. ARVINDKUMAR & CO. and are presented below for reference:

- a. The management of **V. ARVINDKUMAR & CO.** 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. **V. ARVINDKUMAR & CO.** 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''

V. ARVINDKUMAR & CO.

Date: 01/01/2026



DOC. NO.: VAC-POL-005

Policy Statement of Health and Safety

The policies relating to this section are part of the Business Policies adopted by **V. ARVINDKUMAR & CO.** and are presented below for reference:

- a. **V. ARVINDKUMAR & CO.** recognizes the need to develop a sustainable, value-creating business and is committed to the following in the areas of 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 them 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 is known to have an adverse impact on the health of workers or health of consumers during its use.
- g. All workplaces will be constructed to meet safety standards with local regulations as the minimum standards that will be applied. We will take adequate measures to safeguard our employees from fire and other workplace injuries.
- h. All products sold by **V. ARVINDKUMAR & CO.** to consumers shall comply with applicable regulations of product health and safety.

V. ARVINDKUMAR & CO.

Date: 01/01/2026



DOC. NO: VAC-POL-007

Policy Statement of Human Rights

- ❖ We, V. ARVINDKUMAR & CO., recognize our responsibility to respect human rights. We believe that our business has a role to play in protecting and promoting human rights.
- ❖ V. ARVINDKUMAR & CO. is committed to respecting internationally recognized 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 V. ARVINDKUMAR & CO., respecting human rights means ensuring that any person involved in, or encountering, 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 V. ARVINDKUMAR & CO., together with our employees and business partners, we are committed to driving 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
 5. Living wages are paid
 6. Working hours are not excessive
 7. No discrimination is practiced
 8. Regular employment is provided
 9. No harsh or inhumane treatment is allowed
- ❖ V. ARVINDKUMAR & CO., will continuously work to embed this Policy throughout the relevant processes and procedures of the company to ensure its effective implementation.



V.ARVINDKUMAR & CO.

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- ❖ 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.

V. ARVINDKUMAR & CO.

Date: 01/01/2026



DOC. NO.: VAC-POL-008

Policy Statement of Bribery and Facilitation Payments

The policies relating to this section are part of the Business Policies adopted by **V. ARVINDKUMAR & CO.** and are presented below for reference:

- a. **V. ARVINDKUMAR & CO.** 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. **V. ARVINDKUMAR & CO.** considers Bribery Risk as it applies to its organization (including agents) to identify which areas pose high risks. **V. ARVINDKUMAR & CO.** has developed appropriate methods to monitor conduct of employees and agents and eliminate bribery based on this understanding.
- c. The management of **V. ARVINDKUMAR & CO.** 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. **V. ARVINDKUMAR & CO.** 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.

V. ARVINDKUMAR & CO.

Date: 01/01/2026



DOC. NO.: VAC-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 **V. ARVINDKUMAR & CO.** is presented below for reference:

- a. **V. ARVINDKUMAR & CO.** 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. **V. ARVINDKUMAR & CO.** 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. **V. ARVINDKUMAR & CO.** 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. **V. ARVINDKUMAR & CO.** 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.

V. ARVINDKUMAR & CO.

Date: 01/01/2026



DOC. NO.: VAC-POL-015

Policy Statement Use of Supply Chain

- a. The company shall complete the due diligence process prior to initiating business relationship. The company shall purchase/sale diamonds that are fully compliant with Kimberly Process Certification Scheme (KPCS).
- b. The company should ensure that all 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 stakeholders 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.
- f. 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 assessments, set appropriate verification control and monitoring of all such commercial activities and transactions.
- g. The company shall assign responsibility for 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 should 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 reports 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 from providing your contact information.

b. Please share your Complaint/Grievance/Suggestion on info@varvindkumar.com

V. ARVINDKUMAR & CO.

Date: 01/01/2026



DOC. NO.: VAC-HRM-001

Human Rights Policy and Management System

1. Policy Statement

V. ARVINDKUMAR & CO. is unwavering in its commitment to respecting all **internationally recognized human rights**, as articulated in the Universal Declaration of Human Rights, the International Covenants on Human Rights, and the ILO Declaration on Fundamental Principles and Rights at Work. We recognize our responsibility to uphold these rights within our own operations, across our business relationships (including our **RJC Scope Material supply chain**), and in the communities where we operate.

This policy is a cornerstone of our overall **responsible business practices**. It is **endorsed by top management, actively communicated to all workers, and made publicly available** on upon Request. We are committed to preventing, mitigating, and addressing adverse human rights impacts, in alignment with the **UN Guiding Principles on Business and Human Rights (UNGPs)**.

2. Scope

This policy and its associated management system apply to all **employees, contractors, suppliers, and business partners** of V. ARVINDKUMAR & CO. across all its operations and locations, particularly those activities impacting the RJC Scope Material supply chain.

3. Commitment to Respecting Human Rights

Specifically, V. ARVINDKUMAR & CO. commits to:

- **Human Rights Due Diligence:** Implementing a robust, ongoing human rights due diligence process to identify, prevent, cease, mitigate, and account for actual and potential adverse human rights impacts across our operations and RJC Scope Material supply chain.
- **Access to Remedy:** Providing for, or supporting legitimate processes to enable, the remedy of any adverse human rights impacts that we have caused, contributed to, or are linked with.
- **Influence on Business Partners:** Using best endeavors based on our ability to influence our business partners to prevent or mitigate their contributions to human rights risks and impacts.
- **Worker Rights:** Upholding core labor rights, including freedom of association and the right to collective bargaining, eliminating all forms of forced and compulsory labor, effective abolition of child labor, and elimination of discrimination in employment and occupation. We also ensure safe, healthy, and fair working conditions.
- **Community Engagement:** Respecting the rights and interests of local communities and ensuring meaningful consultation where our operations may affect them.



- **Non-Discrimination and Diversity:** Promoting a workplace free from discrimination and harassment, valuing diversity, and ensuring equitable treatment for all.
- **Privacy:** Protecting the privacy and personal data of individuals.

4. Management System for Human Rights

V. ARVINDKUMAR & CO. has established and maintains documented management systems specifically focusing on human rights. These systems ensure the effective implementation, monitoring, and continuous improvement of our human rights performance. Key elements include:

4.1. Organizational Structure and Responsibilities

- **Assigned Authority and Responsibility:**
 - **Senior Staff Member for Human Rights Compliance:**
 - **Name:** MR. TEJASH MONPARA
 - **Title:** HSE MANAGER (MANAGER)
 - **Responsibilities:** Holds overall authority and responsibility for V. ARVINDKUMAR & CO.'s compliance with all applicable human rights requirements. This includes overseeing the implementation and maintenance of this policy, leading human rights due diligence, ensuring effective grievance mechanisms, and reporting human rights performance to top management. They lead the annual human rights review.
 - **Departmental Responsibilities:** Detailed responsibilities for human rights integration are assigned across relevant departments, including:
 - **Human Resources:** Ensuring fair labor practices, non-discrimination, and grievance handling for employees.
 - **Procurement/Supply Chain:** Integrating human rights criteria into supplier selection and management, conducting supply chain due diligence.
 - **Operations/Site Management:** Managing human rights impacts at operational sites and engaging with local communities.
 - **Legal/Compliance:** Ensuring adherence to human rights laws and international standards.

4.2. Communication and Training

- **Communication Measures:**
 - This Human Rights Policy and Management System will be actively **communicated to all workers** during onboarding, through regular internal communications (e.g., intranet, newsletters), and via specific awareness campaigns.
- **Training Measures:**
 - V. ARVINDKUMAR & CO. establishes and implements comprehensive training measures to make relevant personnel **aware of, and competent in, their human rights responsibilities**.
 - **General Awareness Training:** Mandatory human rights awareness training for all employees, covering core principles and company policy.
 - **Specialized Training:** Tailored training for specific roles, including:



- **Management and Supervisors:** Training on identifying and responding to human rights risks, handling grievances respectfully, and understanding sensitivities.
- **Procurement Team:** Training on human rights due diligence in the supply chain, responsible sourcing, and supplier engagement.
- **HR and Grievance Handlers:** In-depth training on the complaints and grievance mechanism, investigation techniques, and victim/survivor-cantered approaches.
- **Frequency:** Initial training for new hires; regular refresher training (e.g., annually or bi-annually); ad-hoc training for policy updates or emerging risks.
- **Competency:** Training programs are designed to ensure personnel gain the necessary knowledge and skills to fulfil their human rights responsibilities effectively.

4.3. Record Keeping

- V. ARVINDKUMAR & CO. maintains **comprehensive records** covering all applicable human rights requirements. These records include, but are not limited to:
 - This Human Rights Policy and Management System, including all revisions.
 - Records of human rights due diligence, including impact assessments and risk analyses.
 - Documentation of stakeholder consultations (especially with Affected People or Groups).
 - Records of human rights-related training conducted (attendees, dates, content).
 - Records from the complaints and grievance mechanism (complaints received, investigations, resolutions, outcomes – ensuring confidentiality).
 - Documentation of remediation plans and their implementation.
 - Minutes of annual human rights reviews and subsequent corrective actions.
 - Public human rights reports.
- **Retention:** All human rights-related records will be **retained for a minimum of five (5) years**, or for as long as defined by national legislation, whichever is longer, in a secure and accessible manner that protects confidentiality.

4.4. Monitoring and Review of Management Systems

- The performance of the human rights management system will be **continuously monitored and reviewed** to determine if its outcomes are successful in preventing and mitigating human rights impacts.
- Where **gaps or areas for improvement are identified, prompt corrective actions will be implemented**, documented, and followed up on.

4.5. Top Management Reviews

- **Top management shall conduct, at least annually, comprehensive reviews** to assess the ongoing suitability and adequacy of V. ARVINDKUMAR & CO.'s human rights practices in achieving this policy.
- This review will specifically assess:
 - The effectiveness of the human rights policy, procedures, and due diligence processes.
 - Performance against human rights objectives.



- Effectiveness of the complaints and grievance mechanism.
- Adequacy of resources for human rights management.
- Learning from past incidents or grievances.
- **Improvements to address any identified gaps will be implemented.** The review process and outcomes must be thoroughly documented.

Next Steps for Implementation:

1. **Fill in the blanks:** Replace bracketed placeholders like V. ARVINDKUMAR & CO., [01/01/2026], [MR. TEJASH MONPARA], and specific contact information.
2. **Formalize Endorsement:** Ensure this document is formally signed and dated by top management.
3. **Dissemination:** Actively communicate and distribute this policy as outlined in the "Communication Measures" section.
4. **Develop Supporting Procedures:** This document provides the overarching framework. You will need detailed, separate procedures for:
 - Human Rights Due Diligence and Impact Assessment.
 - Rights-Compatible Complaints and Grievance Mechanism.
 - Annual Human Rights Review and Public Reporting. *(You already have drafts for these if you refer to our previous comprehensive response, which you can now adapt into final versions without COP references.)*
5. **Training Rollout:** Begin implementing the training programs described.

V. ARVINDKUMAR & CO.

Date: 01/01/2026



DOC. NO.: VAC-HRD-002

Human Rights Due Diligence Procedure

1. Purpose

This procedure outlines V. ARVINDKUMAR & CO.'s comprehensive human rights due diligence process to identify, prevent, cease, mitigate, and account for actual and potential adverse human rights impacts in our direct operations, across our business relationships, and particularly within our **RJC Scope Material supply chain**. This proactive approach ensures we fulfill our responsibility to respect human rights.

2. Scope

This procedure applies to all V. ARVINDKUMAR & CO.'s operations, existing and new business relationships, and our RJC Scope Material supply chain.

3. Principles of Human Rights Due Diligence

Our due diligence process is **continuous, risk-based**, and informed by **meaningful stakeholder engagement**, consistent with the UN Guiding Principles on Business and Human Rights.

4. Human Rights Due Diligence Process Steps

4.1. Step 1: Identifying and Assessing Actual and Potential Human Rights Impacts (Human Rights Impact Assessment - HRIA)

- **Objective:** To systematically identify and assess human rights risks and impacts.
- **Methodology:**
 - **Competent Professionals:** HRIA will be conducted by competent internal personnel or qualified external experts.
 - **Information Gathering:** We'll gather current, reliable, and relevant information by:
 - Reviewing internal data (audit reports, incident logs, grievance data).
 - Analyzing country-specific and industry-specific human rights risks.
 - Reviewing external reports (NGOs, media, government).
 - **Consulting with Relevant Affected People or Groups:** This is a crucial part of our process. We will:
 - Identify and engage with individuals or groups whose human rights may be affected by our operations or business relationships (e.g., workers, local communities, indigenous peoples, trade unions, human rights defenders).
 - Establish culturally appropriate, accessible, and safe channels for engagement, ensuring their voices are heard and incorporated into our assessment.



- Document feedback and integrate it into our risk assessments.
- **Risk Analysis:** We'll prioritize identified risks based on **severity** (scale, scope, irremediability) and **likelihood**.
- **Documentation:** All HRIA findings, risk assessments, and consultation summaries will be thoroughly documented and retained as per our Human Rights Policy and Management System.

4.2. Step 2: Integrating Findings and Acting on Impacts (Prevention and Mitigation)

- **Objective:** To embed human rights considerations into company functions and implement actions to prevent or mitigate identified impacts.
- **Action Planning:** We'll develop specific action plans for each identified actual or potential impact, assigning clear responsibilities and timelines (e.g., policy revisions, training programs, operational changes, contractual clauses for suppliers).
- **Prevention and Mitigation Measures:** We'll implement measures such as:
 - Embedding human rights criteria in procurement processes and supplier contracts.
 - Developing and enforcing a Supplier Code of Conduct, requiring adherence to our Human Rights Policy.
 - Implementing specific operational controls (e.g., enhanced health and safety protocols, responsible security arrangements).
 - Providing human rights training to relevant personnel.

4.3. Step 3: Tracking Effectiveness

- **Objective:** To monitor the effectiveness of actions taken to prevent and mitigate human rights impacts.
- **Monitoring Mechanisms:** We'll conduct regular internal audits and assessments, track performance indicators (KPIs), conduct follow-up consultations with Affected People or Groups, and review grievance data.
- **Data Collection:** We'll systematically collect data to measure the effectiveness of our efforts.

4.4. Step 4: Communicating on Human Rights Performance (Public Reporting)

- **Objective:** To publicly report on our human rights due diligence efforts and findings. This will be detailed in our Annual Human Rights Review and Public Reporting Procedure.

4.5. Step 5: Providing for or Supporting Remedy

- **Objective:** To ensure access to effective remedy for adverse human rights impacts. This is detailed in our Rights-Compatible Complaints and Grievance Mechanism.



5. Due Diligence in Business Relationships

- **Supplier/Business Partner Assessment:** We'll integrate human rights criteria into the selection and ongoing evaluation of suppliers and business partners within our RJC Scope Material supply chain.
- **Influence and Leverage:** We will use our **best endeavours**, based on our ability to influence, to prevent or mitigate our business partners' contributions to human rights risks and impacts. This includes:
 - Communicating our Human Rights Policy and expectations.
 - Conducting risk-based assessments of potential and existing partners.
 - Collaborating with partners to address identified issues.
 - Providing capacity building where appropriate.
 - In cases of confirmed and persistent severe non-compliance where influence is ineffective, we will consider disengagement as a last resort, after efforts to remediate have failed.

6. Actions for Confirmed Adverse Human Rights Impacts

Where V. ARVINDKUMAR & CO. has caused, contributed to, or is directly linked through association with our business partners to confirmed adverse human rights impacts:

- **Cease or Change Activities:** We will immediately **cease or change any activities** that are causing or contributing to the adverse impacts.
- **Mitigation and Remediation:** We will **mitigate and remediate adverse impacts** to the extent of our contribution. Mitigation measures will involve meaningful consultation with Affected People or Groups to ensure they are appropriate and effective.
- **Influence Other Business Partners:** We will use our best endeavors to influence other business partners involved to cease or change their activities causing the impact.
- **Establish Corrective Actions:** We will **establish and implement robust corrective actions** to prevent a recurrence of the human rights impacts. These actions will be documented and their effectiveness monitored as part of our regular reviews.

V. ARVINDKUMAR & CO.

Date: 01/01/2026



DOC. NO.: VAC-HRR-003

Annual Review and Public Reporting Procedure

1. Purpose

This procedure outlines the process for the **annual review** of V. ARVINDKUMAR & CO.'s human rights policy, procedures, and due diligence processes for effectiveness, and for **public reporting** on our human rights due diligence efforts, including identified human rights impacts and remedy activities. This process ensures continuous improvement and transparency.

2. Scope

This procedure applies to all human rights-related activities and performance within V. ARVINDKUMAR & CO. and its relevant business relationships.

3. Annual Human Rights Review Process

3.1. Frequency:

- Top management shall conduct these reviews **at least annually**.

3.2. Review Leadership:

- Led by the **Senior Staff Member for Human Rights Compliance**, involving relevant department heads.

3.3. Inputs to the Review:

- The annual human rights review will assess the ongoing suitability and adequacy of our human rights practices in achieving our Human Rights Policy. Key inputs include:
 - **Effectiveness of Human Rights Due Diligence:** Results from Human Rights Impact Assessments (HRIA), including methodologies used to determine human rights issues.
 - **Performance of Complaints and Grievance Mechanism:** Data from the mechanism, including number/type of human rights-related grievances, response/resolution times, effectiveness of remedies, and trends.
 - **Remediation Effectiveness:** Assessment of implemented remediation plans and their outcomes.
 - **Corrective Actions Status:** Review of the status and effectiveness of corrective actions implemented from previous reviews or identified impacts.
 - **Business Partner Engagement:** Evaluation of our efforts to influence business partners on human rights.



- **Changes in Context:** Consideration of any new human rights risks, legal requirements, industry standards, or operational changes.
- **Stakeholder Feedback:** Input from internal and external stakeholders, including Affected People or Groups.

3.4. Identification of Gaps and Improvements:

- The review will identify any **gaps, weaknesses, or areas for improvement** in our human rights policy, procedures, and due diligence processes.
- **Improvement opportunities and corrective actions** will be clearly defined, with assigned responsibilities and timelines.

3.5. Documentation of Review:

- The review process and outcomes, including discussions, decisions, and action plans, **must be thoroughly documented**. These minutes will be retained as per our Human Rights Policy and Management System.

4. Public Reporting on Human Rights

4.1. Frequency:

- **Annually.**

4.2. Communication with Affected People or Groups:

- Prior to public reporting, we will **communicate annually with relevant Affected People or Groups** regarding our human rights due diligence efforts. This communication will be culturally appropriate, understandable, and allow for feedback.

4.3. Public Reporting Medium:

- Our annual human rights report will be **made publicly accessible on our company website** and/or integrated into our broader sustainability or annual report.

4.4. Report Content:

- The report will transparently cover our human rights performance, including:
 - **Methods Used to Determine Human Rights Issues:** A clear description of our human rights due diligence process (HRIA methodology, stakeholder engagement, risk identification).
 - **List of Identified Human Rights Impacts:** A summary of significant actual and potential human rights impacts identified during the reporting period within our RJC Scope Material supply chain and



direct operations. This will be presented in a way that respects confidentiality and privacy, especially for individuals (e.g., using aggregated data for grievances).

- **Remedy Activities:** Details on how we provide for or support remedy for identified impacts, including:
 - An overview of our complaints and grievance mechanism.
 - Aggregated data on human rights-related grievances received and their resolution.
 - Examples of remediation actions undertaken for impacts we caused, contributed to, or were linked with, demonstrating our commitment to effective remedy.
- **Corrective Actions:** Information on actions taken to cease or change activities contributing to adverse impacts and measures established to prevent recurrence.
- **Influence on Business Partners:** Report on our efforts and success in influencing business partners to address human rights risks.
- **Performance and Progress:** An assessment of the effectiveness of our human rights policy, procedures, and due diligence processes.
- **Future Plans:** Our ongoing commitment and plans for continuous improvement in human rights performance.

4.5. Data Integrity:

- All information reported will be **accurate, verifiable, and consistent** with our internal records.

V. ARVINDKUMAR & CO.

Date: 01/01/2026



DOC. NO: VAC-CRA-007

GRIEVANCE MECHANISM

1. Purpose

This procedure outlines V. ARVINDKUMAR & CO.'s legitimate, rights-compatible, and effective complaints and grievance mechanism. Its purpose is to provide a clear, accessible, and transparent process for all stakeholders (employees, contractors, communities, business partners) to raise concerns, seek information, and resolve disputes related to our business operations and adherence to our policies, particularly concerning human rights-related issues. This mechanism also serves as a primary channel for providing for, or supporting legitimate processes to enable, the remedy of any adverse human rights impacts.

2. Principles of the Mechanism

Our mechanism is designed to be:

- **Consistent with Internationally Recognized Human Rights Standards:** Aligned with the UN Guiding Principles on Business and Human Rights.
- **Easily and Publicly Accessible:** Information on how to access the mechanism is readily available to all relevant stakeholders.
- **Communicated to Relevant Stakeholders:** Stakeholders are actively informed about its existence, scope, and how to use it.
- **Culturally Appropriate and Understandable:** Designed to be accessible and clear to diverse users, considering language and cultural contexts.
- **Unbiased, Equitable, Predictable, and Transparent:** Ensures fair treatment, consistent processes, and clear communication of outcomes, while protecting confidentiality.

3. Scope

This mechanism covers requests for information, and the raising and resolution of disputes and grievances related to V. ARVINDKUMAR & CO.'s operations, including, but not limited to, human rights impacts, labor practices, environmental concerns, ethical conduct, health and safety, and supply chain practices, as relevant to our adherence to our policies.

4. How to Lodge a Complaint/Grievance

Stakeholders can access the mechanism through the following channels:

- **Email:** info@varvindakumar.com
- **Toll-Free Hotline (Anonymous Option):** +91 22 3392 7895 / +91 22 3392 6128
- **Physical Mail:** account@varvindakumar.com
- **Direct Contact:** MR. TEJASH MONPARA (+91 9819823690)- info@varvindakumar.com
- **Anonymous Reporting:** The online form and hotline allow for anonymous submissions where feasible, ensuring the integrity and confidentiality of the complainant.

Information on how to access the mechanism will be publicly available on our company website, employee handbooks, and posted in prominent locations within our facilities.

5. Grievance Process

The grievance process adheres to the following principles and steps:

5.1. Avoid Retaliation:

- Processes are designed to explicitly **avoid retaliation** for individuals or groups filing complaints or engaging the grievance mechanism. Any reports of retaliation will be investigated immediately and disciplinary action taken.

5.2. Submission and Acknowledgment:

- Complainants provide details of their grievance. All received complaints will be acknowledged within 3 business days (unless anonymity prevents it). Submissions are logged securely.



5.3. Investigation and Assessment:

- **Impartiality:** Investigations will be conducted by **trained management and personnel** at the appropriate level who understand the sensitivities of the situation, particularly in human rights contexts. They will be free from conflicts of interest.
- **Fact-Finding:** This involves gathering information, interviewing relevant parties, and consulting with external experts if necessary.
- **Confidentiality:** Information is handled with the utmost confidentiality.
- **Consultation:** For human rights-related grievances, appropriate **consultation with Affected People or Groups** will be undertaken in a culturally sensitive manner to understand the full scope of the impact and potential remedies.

5.4. Response and Resolution:

To ensure effective and timely resolution of grievances, the company follows a three-level grievance handling mechanism:

Stage 1: Initial Review & Resolution (Operational Level)

- All grievances are first reviewed by the concerned department / Compliance Officer
- Preliminary assessment and fact-checking are conducted
- A response or resolution is provided within 10 business days
- If the complainant is satisfied, the case is closed and documented

Stage 2: Escalation & Detailed Investigation (Management Level)

- If the complainant is not satisfied or the issue is complex, it is escalated to senior management.
- Detailed investigation, additional evidence collection, and stakeholder consultation are conducted
- Resolution is provided within 15 business days
- Corrective actions are identified and implemented

Stage 3: Final Review & Independent Decision (Top Management Level)

- If the grievance remains unresolved, it is escalated to Top Management / Director level
- Independent review of the case is conducted
- Final decision and resolution are communicated to the complainant
- This decision is considered final within the company mechanism
- **Training for Handlers:** Training is provided to management and personnel about the complaints and grievance mechanism, including specific instructions on the **respectful and sensitive handling of all grievances**, particularly those involving human rights.

5.5. Implementation of Resolution and Remedy:

- Corrective actions and remedies agreed upon will be promptly implemented. This mechanism serves to provide for, or support legitimate processes to enable, the **remedy of any adverse human rights impacts** that V. ARVINDKUMAR & CO. has caused, contributed to, or been linked with.

5.6. Non-Waiver of External Mechanisms:

- This mechanism or any resultant resolutions **do not waive or preclude** the individual's or group's right to have the same grievance addressed through other available external mechanisms, including administrative, judicial, or other non-judicial remedies.

5.7. Record Retention and Confidentiality:

- Records of complaints and grievances, including responses and outcomes, are **retained** as per our Human Rights Policy and Management System **in a manner that protects the confidentiality and integrity** of those filing the grievance, including where anonymity has been requested. Access to these records is strictly controlled.



5.8. Review of Remedies and Corrective Actions:

- The remedies provided through the mechanism are regularly **reviewed to determine whether corrective actions can be implemented to prevent or mitigate similar grievances** in the future. This feedback loop informs our human rights due diligence process.

5.9 Judicial and External Remedies

- This grievance mechanism does not restrict or replace the right of the complainant to seek remedy through judicial or external mechanisms.
- Complainants have the right to approach courts of law, regulatory authorities, or other legal bodies at any stage.
- The jurisdiction for legal matters shall be Surat-Mumbai, India.
- The company will cooperate with any lawful investigation or legal proceedings.

6. Monitoring and Review

- The performance of this complaints and grievance mechanism will be continually **monitored and reviewed** to determine if its outcomes are successful and if it remains rights-compatible and effective.
- Where gaps are identified, prompt **corrective actions must be implemented**.

V. ARVINDKUMAR & CO.

Date: 01/01/2026



V. ARVINDKUMAR & CO.

Annual Reporting on Responsible Sourcing and Due Diligence Mechanism

Doc. No. VAC-ARN-001

	Name	Date
Prepared By	MR. TEJASH MONPARA	04/04/2026
Checked By	MR. TEJASH MONPARA	04/04/2026
Approved By	MR. KANUBHAI ARVINDBHAI MONPARA	04/04/2026
Next Review Date	03/04/2027	



Date:	<i>[04/04/2026]</i>
Reporting period:	<i>[04/2025] to [03/2026]</i>
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. VAC-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. TEJASH MONPARA who bears the competence, knowledge and experience to be responsible for implementing due diligence management system.</p>



<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 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>
<p>Step 2: Identify and assess risk in the supply chain</p>	
<p>Identify and assess risks in the supply chain and assess risks of adverse impacts.</p>	<p>The company has conducted risk assessment of all the suppliers based on information from supplier's packet, government assessments and from official websites.</p> <p>No red flag identified, nor any suppliers found from conflict affected high risk areas.</p>
<p>Step 3: Design and implement a strategy to respond to identified risks (if applicable)</p>	
<p>Report findings of the supply chain risk assessment to the designated senior management of the company.</p>	<p>Director receives the findings of risk assessments.</p>
<p>Devise and adopt a risk management plan.</p>	<p>The company has established risk mitigation plan to respond to the risks and impacts if identified.</p>
<p>Implement the risk management plan and monitor performance of risk mitigation efforts.</p>	<p>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.</p>
<p>Internal training</p>	<p>The company has imparted trainings to all relevant employees in the month of September 2026 and March 2026.</p>



V.ARVIINDKUMAR & CO.

QUALITY YOU CAN TRUST.

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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 April – 2025 to September – 2025 & October – 2025 to March - 2026 and no non-conformances identified.
Grievances and remediation	The company has not received any grievance in the assessment year.



REPORTING

COP 6 & 7: HUMAN RIGHTS & DUE DILIGENCE

COP 6 & 7: HUMAN RIGHTS & DUE DILIGENCE

Company INFORMATION

COMPANY NAME:	V. ARVINDKUMAR & CO.
DATE:	04/04/2026
REPORTING PERIOD:	April 2025 to MARCH 2026

COMPANY MANAGEMENT SYSTEMS

V. ARVINDKUMAR & CO. have the following policies in place, detailing our commitment to respect human rights throughout our supply chain and our supply chain due diligence on the natural Diamonds originating from conflict-affected and high-risk areas. V. ARVINDKUMAR & CO. endorse these policies to our suppliers and stakeholders by distributing them via email, these policies can also be accessed by our internal stakeholders via notice board display & contact compliance manager and externally via Email.

Reference Document:

RESPONSIBLE PERSON		MR. TEJASH MONPARA		
NAME & DESIGNATION				
S.NO	REF .NO	DOCUMENT NAME	ISSUE DATE	NEXT REVIEW DATE
1	VAC-POL-16	Policy Statement of RJC Compliance	January 2026	January 2027
2	VAC-POL-07	Policy Statement of Human Rights	January 2026	January 2027
3	VAC-POL-15	Policy Statement of Supply Chain	January 2026	January 2027



COMPANY IMPLEMENTED SYSTEM

A. Supply Chain Due diligence:

To support supply chain due diligence, we have implemented the following internal measures:

1. Appointment of Senior Manager **MR. TEJASH MONPARA** is responsible for overseeing supply chain due diligence.
2. Establishment and implementation of Human rights and Supply chain policy.
3. **MR. TEJASH MONPARA**, Senior manager is responsible for the same.
4. Conducting Human right due diligence review once in six months to identify and mitigate human rights risk in our products and services.
5. Communication of human rights system to stakeholders and suppliers through Email.

Reference Document:

RESPONSIBLE PERSON NAME & DESIGNATION		MR. TEJASH MONPARA (Senior Manager)		
S.NO	REF .NO	DOCUMENT NAME	ISSUE DATE	NEXT REVIEW DATE
1	VAC-AML-01	Appointment order of Senior Manager	January 2025	-
2	VAC-POL-07	Policy Statement of Human Rights	January 2026	January 2027
3	VAC-POL-15	Policy Statement of Supply Chain	January 2026	January 2027
4	VAC-HRT-014	Human rights Due diligence	January 2026	July 2026

B. Supply Chain Transparency Control

V. ARVINDKUMAR & CO. have established a system of controls and transparency over our supply chain, which include our approach for identifying suppliers and identifying sources of our materials.

1. The company shall purchase/sale polished Diamonds that are fully compliant with Legal Requirements.
2. The company shall ensure that all of its respective activities are in line with the OECD Due Diligence Guidelines, The Responsible Jewellery Council Standard and as per Universal Declaration on Human Rights laid down by United Nations.
3. 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.



4. 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
5. The company shall verify counterparty details, including the Know Your Supplier (KYS) for any precious metals supplying Counterparties at regular interval.
6. As a company we communicate our expectations regarding human rights and supply chain due diligence by through Email at frequent intervals. In addition to this, we also take following steps to strengthen our engagement with suppliers; Conducting due diligence on human rights and responsible sourcing once to achieve continual improvement.

Reference Document:

RESPONSIBLE PERSON NAME & DESIGNATION		MR. TEJASH MONPARA (Senior Manager)		
S.NO	REF .NO	DOCUMENT NAME	ISSUE DATE	NEXT REVIEW DATE
1	VAC-CRA-001	Due Diligence procedure	April 2026	April 2027
2	VAC-CRA-001	Due diligence Responsible sourcing	April 2026	April 2027
3	VAC-ARN-001	Annual reporting Responsible sourcing	April 2026	April 2027

C. Grievance Mechanism

1. Purpose

This procedure outlines V. ARVINDKUMAR & CO.'s legitimate, rights-compatible, and effective complaints and grievance mechanism. Its purpose is to provide a clear, accessible, and transparent process for all stakeholders (employees, contractors, communities, business partners) to raise concerns, seek information, and resolve disputes related to our business operations and adherence to our policies, particularly concerning human rights-related issues. This mechanism also serves as a primary channel for providing for, or supporting legitimate processes to enable, the remedy of any adverse human rights impacts.

2. Principles of the Mechanism

Our mechanism is designed to be:

- **Consistent with Internationally Recognized Human Rights Standards:** Aligned with the UN Guiding Principles on Business and Human Rights.
- **Easily and Publicly Accessible:** Information on how to access the mechanism is readily available to all relevant stakeholders.



- **Communicated to Relevant Stakeholders:** Stakeholders are actively informed about its existence, scope, and how to use it.
- **Culturally Appropriate and Understandable:** Designed to be accessible and clear to diverse users, considering language and cultural contexts.
- **Unbiased, Equitable, Predictable, and Transparent:** Ensures fair treatment, consistent processes, and clear communication of outcomes, while protecting confidentiality.

3. Scope

This mechanism covers requests for information, and the raising and resolution of disputes and grievances related to V. ARVINDKUMAR & CO.'s operations, including, but not limited to, human rights impacts, labor practices, environmental concerns, ethical conduct, health and safety, and supply chain practices, as relevant to our adherence to our policies.

4. How to Lodge a Complaint/Grievance

Stakeholders can access the mechanism through the following channels:

- **Online Form:** <https://www.varvindakumar.com/>
- **Email:** info@varvindakumar.com
- **Toll-Free Hotline (Anonymous Option):** +91 22 3392 7895 / +91 22 3392 6128
- **Physical Mail:** account@varvindakumar.com
- **Direct Contact:** MR. TEJASH MONPARA (+91 9819823690)- account@varvindakumar.com
- **Anonymous Reporting:** The online form and hotline allow for anonymous submissions where feasible, ensuring the integrity and confidentiality of the complainant.

Information on how to access the mechanism will be publicly available on our company website, employee handbooks, and posted in prominent locations within our facilities.

5. Grievance Process

The grievance process adheres to the following principles and steps:

5.1. Avoid Retaliation:

- Processes are designed to explicitly **avoid retaliation** for individuals or groups filing complaints or engaging the grievance mechanism. Any reports of retaliation will be investigated immediately and disciplinary action taken.

5.2. Submission and Acknowledgment:

- Complainants provide details of their grievance. All received complaints will be acknowledged within 3 business days (unless anonymity prevents it). Submissions are logged securely.

5.3. Investigation and Assessment:

- **Impartiality:** Investigations will be conducted by **trained management and personnel** at the appropriate level who understand the sensitivities of the situation, particularly in human rights contexts. They will be free from conflicts of interest.
- **Fact-Finding:** This involves gathering information, interviewing relevant parties, and consulting with external experts if necessary.
- **Confidentiality:** Information is handled with the utmost confidentiality.
- **Consultation:** For human rights-related grievances, appropriate **consultation with Affected People or Groups** will be undertaken in a culturally sensitive manner to understand the full scope of the impact and potential remedies.

5.4. Response and Resolution:

To ensure effective and timely resolution of grievances, the company follows a three-level grievance handling mechanism:

Stage 1: Initial Review & Resolution (Operational Level)

- All grievances are first reviewed by the concerned department / Compliance Officer
- Preliminary assessment and fact-checking are conducted



- A response or resolution is provided within 10 business days
- If the complainant is satisfied, the case is closed and documented

Stage 2: Escalation & Detailed Investigation (Management Level)

- If the complainant is not satisfied or the issue is complex, it is escalated to senior management.
- Detailed investigation, additional evidence collection, and stakeholder consultation are conducted
- Resolution is provided within 15 business days
- Corrective actions are identified and implemented

Stage 3: Final Review & Independent Decision (Top Management Level)

- If the grievance remains unresolved, it is escalated to Top Management / Director level
- Independent review of the case is conducted
- Final decision and resolution are communicated to the complainant
- This decision is considered final within the company mechanism
- **Training for Handlers:** Training is provided to management and personnel about the complaints and grievance mechanism, including specific instructions on the **respectful and sensitive handling of all grievances**, particularly those involving human rights.

5.5. Implementation of Resolution and Remedy:

- Corrective actions and remedies agreed upon will be promptly implemented. This mechanism serves to provide for, or support legitimate processes to enable, the **remedy of any adverse human rights impacts** that V. ARVINDKUMAR & CO. has caused, contributed to, or been linked with.

5.6. Non-Waiver of External Mechanisms:

- This mechanism or any resultant resolutions **do not waive or preclude** the individual's or group's right to have the same grievance addressed through other available external mechanisms, including administrative, judicial, or other non-judicial remedies.

5.7. Record Retention and Confidentiality:

- Records of complaints and grievances, including responses and outcomes, are **retained** as per our Human Rights Policy and Management System **in a manner that protects the confidentiality and integrity** of those filing the grievance, including where anonymity has been requested. Access to these records is strictly controlled.

5.8. Review of Remedies and Corrective Actions:

- The remedies provided through the mechanism are regularly **reviewed to determine whether corrective actions can be implemented to prevent or mitigate similar grievances** in the future. This feedback loop informs our human rights due diligence process.

5.9 Judicial and External Remedies

- This grievance mechanism does not restrict or replace the right of the complainant to seek remedy through judicial or external mechanisms.
- Complainants have the right to approach courts of law, regulatory authorities, or other legal bodies at any stage.
- The jurisdiction for legal matters shall be Surat-Mumbai, India.
- The company will cooperate with any lawful investigation or legal proceedings.

6. Monitoring and Review

- The performance of this complaints and grievance mechanism will be continually **monitored and reviewed** to determine if its outcomes are successful and if it remains rights-compatible and effective.
- Where gaps are identified, prompt **corrective actions must be implemented**.



Reference Document:

RESPONSIBLE PERSON NAME & DESIGNATION		MR. TEJASH MONPARA (Senior Manager)		
S.NO	REF .NO	DOCUMENT NAME	ISSUE DATE	NEXT REVIEW DATE
1	VAC-POL-15	Policy Statement of Supply Chain	January 2026	January 2027
2	VAC-CRA-12	CAHRA Grievance register	Monthly	Monthly

D. IDENTIFIED & ASSESSED RISKS

We assess our own and supplier's due diligence practices and those relating to human rights by conducting due diligence for Human rights process.

During our assessment of our own and our supplier's due diligence practices and those relating to human rights, we identified the low risks within our supply chain. So, there is no further action required.

Reference Document:

RESPONSIBLE PERSON NAME & DESIGNATION		MR. TEJASH MONPARA (Senior Manager)		
S.NO	REF .NO	DOCUMENT NAME	ISSUE DATE	NEXT REVIEW DATE
1	VAC-HRT-014	Human rights Due diligence	January 2026	July 2026
2	VAC-HRT-007	Human rights Breach incidents register	Monthly	Monthly

As a result of these risks being identified we have also taken the following steps to enhance our internal systems and controls:

1. Mitigation control plan is established and implemented
2. Monitoring documents is established and implemented.
3. Appointment of Responsible person for monitoring.



E. Strategy:

Our risk assessment findings are received by Partner of **V. ARVINDKUMAR & CO.**

To respond to the risks identified within our supply chain, we took the following steps to design and implement a risk management plan. Our risk management plan consists of the following: mitigation plan, monitoring document, responsible person for monitoring and next review date.

In addition to this, we evaluated improvement of this risk after six months through due diligence process.

RESPONSIBLE PERSON NAME & DESIGNATION		MR. TEJASH MONPARA (Senior Manager)		
S.NO	REF .NO	DOCUMENT NAME	ISSUE DATE	NEXT REVIEW DATE
1	VAC-HRT-014	Human rights Due diligence	January 2026	July 2026
2	VAC-HRT-007	Human rights Breach incidents register	Monthly	Monthly
3	VAC-CRA-001	Due diligence Responsible sourcing	April 2026	April 2027
4	VAC-ARN-001	Annual reporting Responsible sourcing	April 2026	April 2027

F. Training and Capacity Building:

V. ARVINDKUMAR & CO. has provided the training regarding human rights and other RJC requirements to our employees in October 2025; this training included information on human rights process in our organization. We have also provided training regarding our due diligence activities to all of our employees on same date; this training included information on due diligence process in our organization.

RESPONSIBLE PERSON NAME & DESIGNATION		MR. TEJASH MONPARA (Senior Manager)		
S.NO	REF .NO	DOCUMENT NAME	TRAINING DATE	NEXT TRAINING DATE
1	VAC-TRN-002	Training records	March 2026	September 2026

G. Due diligence communication:

V. ARVINDKUMAR & CO. communicate to our stakeholders regarding our due diligence activities and efforts to prevent human rights risks. This communication is in the form of Email. When a human rights risk is identified we communicate the risk and how we are addressing it to potentially affected stakeholders by Email.



Since our last report no grievances have been raised regarding human rights risks or our supply chain due diligence:

RESPONSIBLE PERSON		MR. TEJASH MONPARA (Senior Manager)		
NAME & DESIGNATION				
S.NO	REF .NO	DOCUMENT NAME	ISSUE DATE	NEXT REVIEW DATE
1	VAC-HRT-014	Human rights Due diligence	January 2026	July 2026
2	VAC-HRT-007	Human rights Breach incidents register	Monthly	Monthly
3	VAC-CRA-001	Due diligence Responsible sourcing	April 2026	April 2026
4	VAC-ARN-001	Annual reporting Responsible sourcing	April 2026	April 2026

H. Carry out a third-party audit (optional information)

V. ARVINDKUMAR & CO. has been a member of the Responsible Jewellery Council (RJC) since October 2025.

In line with our commitment to continuous improvement, the company has planned its **RJC COP 2024 Initial certification audit in May 2026** with in the organization.