



Name of Company Name: V. ARVINDKUMAR & CO.

Document Name: Business Ethics Policy

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Business Ethics Policy

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❖ Introduction

At V. ARVINDKUMAR & CO., we are dedicated to conducting our business with the highest standards of ethics, integrity, and social responsibility. As a company engaged in the diamond industry, we recognize the importance of responsible sourcing, environmental stewardship, human rights, and transparency across our operations and supply chain. This Business Ethics Policy defines the principles and guidelines that govern our actions to ensure that we uphold ethical practices in every facet of our business.

❖ Compliance with Laws and Regulations

We shall comply fully with all applicable local, national, and international laws and regulations relating to the sourcing, trading, manufacturing, and marketing of diamonds.

We are committed to adhering to the Kimberley Process Certification Scheme (KPCS) to prevent the trade of conflict diamonds.

We shall stay updated on legal developments and ensure our business practices evolve accordingly.

❖ Responsible Sourcing and Conflict-Free Diamonds

We are committed to sourcing only conflict-free diamonds that are compliant with the Kimberley Process and other recognized standards for ethical sourcing.

We shall ensure all diamonds purchased, processed, and sold are obtained from legitimate sources not involved in funding conflict.

We will require suppliers to provide written warranties confirming the conflict-free status of their diamonds.

V. ARVINDKUMAR & CO. 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.



V. ARVINDKUMAR & CO.

QUALITY YOU CAN TRUST.

HE-8020, BHARAT DIAMOND BOURSE, BKC, BANDRA (E), MUMBAI - 400 051. • TEL.: (022) 3392 7895

Mr. TEJASH MONPARA is responsible for implementing and reviewing this procedure. Concerns can be raised by interested parties via email or telephone to:

| | |
|---------------|--|
| Name | MR. TEJASH MONPARA |
| Mobile phone | +91 22 3392 7895 / +91 22 3392 6128/ +91 9819823690 |
| Email address | info@varvindkumar.com |

On receipt of a complaint, we will aim to:

- Record the complaint clearly and accurately.
- Explain our complaints process to the complainant.
- Understand how the complainant would like the issue resolved.
- Assess the complaint and decide who should handle it internally, where appropriate.
- Refer the complaint to a suitable external party if it cannot be resolved internally, and inform the complainant.
- Gather any additional information needed to assess the complaint fairly.
- Take appropriate action, including speaking with all relevant parties and monitoring the outcome.
- Inform the complainant of our decisions and outcomes in a timely manner.
- Keep records of all complaints and actions taken for at least five years.

❖ Environmental Stewardship

We shall strive to minimize our environmental impact through responsible practices at every stage of our operations.

We will prioritize working with mining operations and suppliers who demonstrate environmental responsibility and sustainable practices.

We are committed to efficient use of natural resources, reduction of waste, and support for initiatives that promote ecological balance.

❖ Fair Labor Practices and Human Rights

We shall uphold the fundamental rights of all individuals involved in our supply chain, in line with international labor standards.

We oppose all forms of forced labor, child labor, human trafficking, and discrimination.

We shall ensure safe, healthy, and fair working conditions for all employees and workers linked to our operations.

We promote diversity, inclusion, and equal opportunities for career development and leadership.

❖ Supply Chain Transparency

We will maintain full transparency and traceability across our diamond supply chain, from mine to market.

We will engage only with suppliers who share our commitment to ethical practices, verified through regular due diligence and audits.

We shall take immediate corrective action against any supplier found to be violating our ethical standards.

❖ Product Integrity and Quality



We are committed to providing high-quality, authentic diamond products that are accurately represented to our customers.

We shall ensure that all products comply with applicable quality standards, including proper disclosure of treatments and synthetic origins where relevant.

We will conduct thorough quality inspections to maintain the trust and satisfaction of our customers.

❖ Social Responsibility and Community Engagement

We believe in making a positive contribution to the communities where we operate.

We will support programs in education, healthcare, and economic development, particularly in regions affected by diamond mining.

We will collaborate with NGOs, industry bodies, and community leaders to drive social change and sustainability.

❖ Continuous Improvement

We are committed to the continuous improvement of our ethical, social, and environmental performance.

We shall regularly review and update this policy in line with evolving industry best practices, stakeholder expectations, and global standards.

We encourage feedback from employees, customers, suppliers, and partners to help us improve and innovate in our ethical practices.

❖ Conclusion

At V. ARVINDKUMAR & CO., ethics are at the heart of our operations. We expect all employees, suppliers, and partners to understand, respect, and uphold the standards outlined in this Business Ethics Policy.