

Name of Company: TWARA DIAM

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POLICY STATEMENT FOR CHILD LABOUR

- No form of child Labour should be employed at **TWARA DIAM**.
- 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 **TWARA DIAM** 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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Policy Statement of Forced Labour

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

- a. The management of **TWARA DIAM** 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. **TWARA DIAM** 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'

Policy Statement Health and Safety

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

TWARA DIAM recognizes the need to develop a sustainable, value creating business and is committed to the following in the areas of workplace health and safety:

- Providing safe and healthy working conditions for all employees in accordance with applicable law and other relevant industry standards.
- 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.
- 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
- 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.
- 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.
- 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.
- All products sold by **TWARA DIAM** to consumers shall comply with applicable regulations of product health and safety.

Policy Statement 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 **TWARA DIAM** and are presented below for reference:

TWARA DIAM is committed to effective environmental performance and will focus on the following initiatives:

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

TWARA DIAM's Human Rights policy

- ❖ We, TWARA DIAM, recognise our responsibility to respect human rights. We believe that our business has a role to play in protecting and promoting human rights.
- ❖ TWARA DIAM 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 TWARA DIAM, 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 TWARA DIAM, 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.
- ❖ ETI Base Code as reference as well as the RJC COPs 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
- ❖ TWARA DIAM, 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.

Policy Statement Bribery and Facilitation Payments

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

- A. **TWARA DIAM** 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. **TWARA DIAM** considers Bribery Risk as it applies to its organization (including agents) to identify which areas pose high risks. **TWARA DIAM** has developed appropriate methods to monitor conduct of employees and agents and eliminate bribery based on this understanding.
- C. The management of **TWARA DIAM** 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. **TWARA DIAM** 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.

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Policy Statement Use of Supply Chain

The company shall complete the due diligence process prior to initiate business relationship. The company shall purchase/sale diamond and diamond Studded Jewellery that are fully compliant with Kimberly Process Certification Scheme (KPCS).

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.

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).

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.

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.

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.

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.

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.

Grievance Mechanism

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.

Please share your Complaint/Grievance/Suggestion on vishaldvanja@yahoo.com

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.

TWARA DIAM 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.

For, TWARA DIAM

Date: 15-04-2024