



BUSINESS RESPONSIBILITY & OECD COMPLIANCE REPORT FOR THE YEAR 2025
DATED: 10th January, 2026

Section A: General Information about the Company:

Three generations of diamantaires, one mission – to uncover the most exquisite stones in the world and transform them into extraordinary pieces to be treasured for a lifetime and beyond. As a family-run, private jewellers PATEL JEWELLERY TRADING LLC are delighted to offer their clients turned friends an entirely bespoke service, ensuring the family-led experience they know and trust is tailored, discreet and more importantly, unforgettable.

Encompassing both a High Jewellery and Pret-a-Porter collection, in addition to an exclusive collaboration with leading Pakistani designer, Faraz Manan, elevating your wardrobe or special event with a piece of PATEL JEWELLERY TRADING LLC history has never been more attainable. Thanks to the family's knowledgeable and patient demeanour, choosing your piece of authentic, Indian craftsmanship is assured to be a seamless process that leaves long lasting impression.

Section B: Financial compliance of the PATEL JEWELLERY TRADING LLC:

1. Money Laundering, Terrorism Financing, Other Financial Offences

Current Status

- PATEL JEWELLERY TRADING LLC recognizes the fact that entities in the gems and jewellery sector have to take on the onus of analysing their potential vulnerabilities to money laundering and implement specific steps that are required for protection against abuse by criminals.
- Strict compliance is ensured at all the entities and compliance officer has been appointed who in turn reports to PATEL JEWELLERY TRADING LLC Management on compliance status on annual basis.
- Know Your Counter Party and other compliance of Due Diligence is followed in line with OECD guidance.
- Ongoing monitoring is carried out along with all stakeholders.

Area of concern & Remedial Measures



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- Nil As on Date.

2. Anti-Bribery and Facilitation Payment Policy:

- The PATEL JEWELLERY TRADING LLC shall ensure complete prohibition Bribery and facilitation payment across organization and in all the entities.
- PATEL JEWELLERY TRADING LLC has published compliance team contact details on website to receive any grievance or complaints.

Area of concern & Remedial Measures

- Nil As on Date.

3. Ethical Sourcing of Loose Diamonds Policy:

- Our company is concerned about the environment and social impacts of irresponsible mining.
- PATEL JEWELLERY TRADING LLC has identified the risk of supply chain with respect to Conflict Affected High Risk Area.
- PATEL JEWELLERY TRADING LLC ensure all its supplies are screened for conflict free supplies.
- We have published the OECD based ethical sourcing policy and we are communicating our policies to all the supply chain partners and pushing them to adopt the same.

Area of concern & Remedial Measures

- Compliance challenges are with small played in bullion supply chain, need to create awareness and provide necessary support and framework.
- We started Engagement with our global supply chain for obtaining the further supply chain information to ensure ethical and conflict free sourcing in metal business.

4. Social Compliance



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- We ensure full compliance with all applicable national and, where appropriate, international laws / regulations with respect to employment and labour codes in all our establishment.
- We respect all regulation for child labour, forced labour, non-discrimination, non-retaliation etc.
- All work man rights are respected and adhere to freedom of association and collective bargaining regulations.

Area of concern & Remedial Measures

- No point has been reported in the social compliance of the PATEL JEWELLERY TRADING LLC where remedial measures at PATEL JEWELLERY TRADING LLC level is required.
- Entity level remedial measures are taken based on internal and external audits conducted by reputed agencies.

5. Health and Safety

- We at PATEL JEWELLERY TRADING LLC are concern about the health and safety of employees and are constantly studding about any adverse impact of our business processes are identified and eliminated. Towards this end, we will systematically review our operations to identify sources of health and safety related risks.
- This review will use appropriate standards as required by prevailing laws, expert opinion, and our knowledge of best practices.
- All our staff will be trained in the manner required to adhere to these work practices and drills.
- The health of our staff, exposed to certain hazardous processes, is be monitored periodically through appropriate medical checks, and reviewed using expert inputs for improvements.
- All workplaces are constructed to meet safety standards with local regulations as the minimum standards that will be applicable.



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Area of concern & Remedial Measures

- Nil as on date, as no accidents are reported in last one year.
- Organization has been blessed, and we did not have any fire or any other incidents leading to dangerous circumstances.

6. Human Rights

- All employees in the Company's facilities will be treated with equality, respect and dignity.
- COMPANY will not interfere in the right of employees to Observe tenets practices based on caste, race, national origin, gender, religion or disability, union membership or political affiliation
- The Company strongly discourages any form of sexually coercive, threatening, abusive or exploitative behaviour.
- Our Human Right Policy is in line with The UN Guiding Principles on Business and Human Rights (UNGPs)

Area of concern & Remedial Measures

- No Area of concern & Remedial Measures has been raised in the Human right for any of our operating units.
- Supplier's further upstream compliance with respect to Human Right compliance for conflict free sourcing is a new development, where company is heading and would require more focus on the same.

7. Environment Protection

- PATEL JEWELLERY TRADING LLC is Complying with all applicable environmental laws and regulations.
 - Improvement is seen employee's environmental awareness and performance with the help of detailed policies and procedures, training, and recognition of excellence.



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Area of concern & Remedial Measures

- Nil, mainly gold refining service provider and deals only in scrap gold and does the activity of gold collection and issuance of fine gold processed by channel refiners.

ANNUAL REPORTING TEMPLATE (RJC TOOL KIT VERSION 5.0)	
Company Name:	PATEL JEWELLERY TRADING LLC
Date:	10 th January, 2026
Reporting Period:	Calendar Year 2025
Step 1: Establish strong company management systems	
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	<ul style="list-style-type: none"> • We have published the policy at company level for easy accesses to stakeholder. • OECD and Best Practice Annual communication has been sent to all the active suppliers. • Awareness presentation on Ethical sourcing based on OECD guideline has been circulated. • Detailed policy and procedure at entity level have been established based on risk of CAHRA's is done.
1.B Structure internal management systems to support supply chain due diligence.	<ul style="list-style-type: none"> • Additional responsibility has been assigned to Compliance officer to look over the



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	<p>compliance of Ethical sourcing policy.</p> <ul style="list-style-type: none"> • All key employees involved in sourcing and procurement of precious metals have been trained on our Ethical precious metal sourcing policy. • List of Suppliers has been maintained along with status of their social and ethical compliance. • On-going monitoring of each supply and associated suppliers is carried out with the help of tools such as screening and market information.
<p>1.C Establish a system of controls and transparency over the minerals supply chain.</p>	<ul style="list-style-type: none"> • Supplier upstream information are collected from the major suppliers by way of signed declaration and during site visit. • Currently PATEL JEWELLERY TRADING LLC 97% supply from low risk and balance 3% is from non-regular suppliers.
<p>1.D Strengthen company engagement with suppliers.</p>	<ul style="list-style-type: none"> • As mentioned above supplier's declarations has been obtained stating local gold supply % and Statement of Gold origin is obtained along with each



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	<p>shipment.</p> <ul style="list-style-type: none"> • EDD & Site visit is done obtaining the vital information about suppliers from during one to one interaction, market feedbacks and through social platforms and social compliance registration such as RJC , MOE and other recognized supply chain audits programs.
<p>1.E Establish A Company-Level, Or Industry Wide, Grievance Mechanism as An Early Warning Risk-Awareness System.</p>	<ul style="list-style-type: none"> • We have established the grievance handling policy and procedure at company level, contact details of compliance head provided on our Web site under Business Principal Section (which is publicly available)
<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>	<ul style="list-style-type: none"> • We have established the detailed policy and procedure for identification of risk at entity level. • Entity has appointed and trained compliance officer to oversee the financial and ethical sourcing compliances. • Transaction monitoring is carried out and necessary compliance is



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	<p>checked, any deviation red flag is raised and actions are initiated</p> <ul style="list-style-type: none"> • Metals free from CAHRA region is ensured through signed declaration from the suppliers and spot check for metal type verification and physical review is carried out.
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Step 3: Design And Implement a Strategy to Respond to Identified Risks (If Applicable)

<p>Report Findings of The Supply Chain Risk Assessment to the Designated Senior Management of the Company.</p>	<ul style="list-style-type: none"> • Ongoing monitoring of each supply is done by compliance officer to confirm its free from Conflict, were required Red Flags are being raised for seeking additional information and closed after receiving such information to our satisfaction. • Entity level compliance officer shall report all un-answered flags to senior management and compliance officer. • Where needed transaction is terminated and concerned supplier engagement is done to align with OECD requirements. • If no improvement actions will take with the suppliers include
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	<p>termination of the supplier.</p> <ul style="list-style-type: none"> Record of such actions are recorded
<p>Devise And Adopt a Risk Management Plan.</p>	<ul style="list-style-type: none"> Risk Management actions are carried out and per supply chain policy Senior management is updated with the actions taken by periodic reports. Brief of companies Risk Management Practices has been mentioned in communication of Business policy on our website.
<p>Implement The Risk Management Plan and Monitor Performance of Risk Mitigation Efforts.</p>	<ul style="list-style-type: none"> Entity level and level monitoring of Red Flags and its effective closure is monitored. Compliance officer provides period status reports of OECD compliance to the management.
<p>Internal Training</p>	<ul style="list-style-type: none"> Each entity of the provides period training to all the concern employee involved in buying and selling and compliance monitoring team.
<p>Communications</p>	<ul style="list-style-type: none"> Business principle has been published on the website covering all the COP wise policy including Ethical Precious Metal



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	<p>sourcing policy of the.</p> <ul style="list-style-type: none"> • Over and above Annual communication on Business policy and Awareness on various best practices and expectation from business partners is communicated
<p>OPTIONAL INFORMATION ON Step 4: Carry Out Independent Third-Party Audit</p>	
<p>RJC COP Audit</p>	<ul style="list-style-type: none"> • Recently Our office has finalised the RJC COP 2024 Certification audit at Dubai office and same is scheduled in the end of February-2026
<p>Grievances And Remediation</p>	<ul style="list-style-type: none"> • No grievance of whatsoever has been reported till date.

Prepared By & Approved by: Compliance Officer

Date: 10th January-2026