

SIGNET JEWELERS

Responsible Sourcing Protocol 2022 Audit Guidance

Au

Gold

Sn, W,

Ta

Tin, Tungsten,
Tantalum

C

Diamonds

Ag

Silver

Pt

Platinum

**Human
Rights**

Updated April 2022

1 COMPLIANCE WITH SIGNET’S RESPONSIBLE SOURCING PROTOCOL (SRSP)

Signet’s Responsible Sourcing Protocol (“SRSP”) is aligned with industry (OECD, RJC, LBMA, WDC etc.) guidance and standards and identifies compliance criteria to ensure Signet’s supply chain is conflict-free, with appendices specifying compliance criteria for each mineral. All minerals within RJC’s Code of Practice (CoP) 2019 scope are covered by the SRSP with the exception of tin, tungsten and tantalum (3Ts) and Laboratory-Grown Diamonds (LGDs): when a member of the RJC is certified against the CoP 2019 that includes relevant materials under RJC scope, Signet will not require a separate audit of SRSP compliance with 3Ts, LGDs or any other materials outside of RJC scope.

The scope of Signet suppliers’ RJC Certification audit must include all materials (e.g., gold, natural diamonds, colored gemstones (natural ruby, sapphire, emerald), silver, and platinum) from all locations supplied to Signet (as confirmed by SRSP Report). The RJC auditor will check the list of materials in the SRSP report to the membership scope list of materials.

Supply chain due diligence and SRSP compliance is now an integral part of the audit of RJC’s CoP 2019, which addresses sourcing from conflict-affected and high-risk areas, therefore separate SRSP provenance claims are not required if the above guidance is followed.

The cornerstone of compliance with the SRSP is a requirement that suppliers report to Signet annually through an online report process that they are sourcing materials supplied to Signet responsibly and in conformance with the requirements of the SRSP.

Supplier compliance with Signet’s SRSP is an annual legal requirement related to Signet’s SEC reporting for gold and 3Ts: compliance with natural diamonds, silver, platinum group metals (PGMs), colored gemstones and laboratory grown/created diamonds (LGDs) is a mandatory Signet requirement.

SRSP compliance criteria and requirements, include but are not limited to the following:

<p>Conduct Due Diligence</p>	<ul style="list-style-type: none"> • Map your supply chains. <u>For metals (gold, 3Ts, silver, platinum),</u> identify and certify the sources of your metals, preferably to a refinery. <u>For diamonds and gemstones,</u> list your suppliers, categorize the sources and list all identified entities in the supply chain. Ensure compliance with all active sanctions.
<p>Company Policies and Procedures</p>	<ul style="list-style-type: none"> • Establish appropriate company policies (e.g., compliance with KP, Conflict Minerals). Establish and implement procedures which ensure the sourcing of your products do not contribute to human rights abuses. Establish Management Systems, a Know Your Counterparty (“KYC”) policy and Terms of business with your suppliers, ensuring your Terms of business require compliance with all current sanctions. Conduct testing of diamonds, LGDs and colored gemstones.
<p>Documents and Evidence</p>	<ul style="list-style-type: none"> • Maintain information and documentation of your due diligence, invoices, delivery notes, certifications, which may be required should you be asked to undergo an independent third-party audit.

Once suppliers have achieved the requirements for compliance to the SRSP, the following warranty statements should be included on all invoices and delivery notes.

“The seller warrants that these products have been supplied in compliance with the Signet Responsible Sourcing Protocol (“SRSP”).

Any natural diamonds herein invoiced have been purchased from legitimate sources not involved in funding conflict and in compliance with United Nations Resolutions and corresponding national laws. The seller hereby guarantees that these natural diamonds are conflict-free and confirms adherence to the WDC SoW Guidelines.”

In addition, any suppliers of laboratory-grown/created diamonds (“LGDs”) should include the following additional warranty statement.

“Any laboratory grown diamonds herein supplied comply with the SRSP and are warranted not to include any natural diamonds or any material which is not laboratory-grown diamond.”

Please note: Signet has halted all trade in precious metals (gold, silver and platinum group metals (PGMs)) and natural diamonds that originate from sanctioned Russian sources and suppliers are therefore required to stop supplying the same to Signet even though the country(s) in which you operate may not have imposed sanctions on Russian precious metals and diamonds.

By including the existing Signet SRSP warranty statement on each invoice that accompanies product to Signet, you are certifying that no precious metals or natural diamonds of Russian origin purchased after February 24, 2022 are included. This policy will remain in effect until an international consensus is reached that the human right violations have ceased, and Signet notifies you of the same.

2 SIGNET’S AUDIT POLICY

Signet Jewelers requires all of its suppliers to join the Responsible Jewellery Council (RJC), especially those supplying products containing gold, platinum, silver, natural diamonds and/or colored gemstones.

Signet’s primary audit assurance is through the supplier’s Responsible Jewellery Council certification audit against the CoP 2019 and must include all materials (e.g., gold, natural diamonds, colored gemstones, silver, platinum) from all locations supplied to Signet (as confirmed by their current SRSP Report). RJC Certified Members who achieve and maintain this level of certification are not required to undertake third-party audits of SRSP reports and/or factory or social audits

For non-RJC members, or for RJC members whose RJC membership or current certification scope does not cover all products supplied to Signet, Signet may require suppliers to undertake an independent audit of their SRSP Compliance Report, based on Signet’s risk assessment relating to the supplier’s report.

Suppliers should reference [the RJC's accredited audit firms](#), ensuring the audit firm selected by the Supplier is accredited for *Signet Responsible Sourcing Protocol* in the “scope of accreditation.”

Suppliers are notified each year by e-mail from info@signetsrsp.com if an independent Signet audit of their SRSP Compliance Report is required. Suppliers will be responsible for appointing auditors, confirming the scope of the audit, booking the audit and providing audit reports to Signet; Signet will not audit suppliers.

To summarize, Signet suppliers who receive notification for an **SRSP report audit** are responsible to:

1. Select and contact an audit firm from the list of RJC accredited auditors.
2. Agree the timing of audit (date of audit, date of report) to ensure the report or confirmation letter from audit is available to Signet in accordance with the schedule given by Signet.
3. Ensure the SRSP compliance criteria and documentation requirements are met, see Appendix 9 C for a complete list of example documentation.
4. Ensure all relevant personnel are informed and available.
5. The supplier should conduct a mapping exercise of its supply chain, identifying each direct source of supply and where possible, the sources which in turn supply the direct sources. Providing this supply chain map can help significantly in preparation and efficiency of the audit process.
6. Ensure all information contained in the SRSP Compliance Report is accurate and can be validated by policy and transaction documentation.
7. Provide the auditor with a copy of the supplier's SRSP Compliance Report for the relevant calendar year which must contain the SRSP Confirmation Number.
8. Upon successful completion of the audit, **the supplier is responsible for furnishing Signet with a copy of the Audit Report** through info@signetsrsp.com.

Signet Supplier Benefits – Audit Harmonization:

Signet suppliers who are a:

- ✓ RJC Certified Member
 - No future Factory or Ethical Audits required, but a separate audit of SRSP reports may be required.
- ✓ RJC Certified Member for the CoP 2019, which includes all materials supplied to Signet as claimed on most recent SRSP Report
 - No Third-Party Audit of SRSP reports required in addition to no Factory or Social Audits.

3 SRSP REPORTING AND AUDIT PROCEDURES

Each September, Signet requires all suppliers to report compliance with the Signet Responsible Sourcing Protocol ('SRSP').

Suppliers are asked to acknowledge and understand the SRSP and report compliance for gold, 3Ts, natural diamonds, silver, PGMs, colored gemstones and laboratory-grown diamonds.

For suppliers with multiple locations which supply directly to Signet, Signet will allow sampling for those suppliers through a central point (e.g. a head office), based on ISO Guidance, however the audit report should specify compliance for each location (i.e. for each vendor number).

The report asks suppliers to confirm the company's compliance with the SRSP, what criteria the suppliers are using to make a statement of compliance. If the company is not yet compliant, the report asks suppliers to

confirm why, what action the company needs to take, and when the supplier expects the company to be compliant.

On successful completion of the annual SRSP compliance report, the Supplier is issued a SRSP confirmation number by Signet.

Signet's primary audit assurance is through the supplier's Responsible Jewellery Council certification audit against the CoP 2019 and must include all materials (e.g., gold, natural diamonds, colored gemstones, silver, platinum) from all locations supplied to Signet (as confirmed by their SRSP Report). Signet may also require suppliers which are not RJC members to undertake independent audits, based on Signet's risk assessment relating to the supplier's SRSP Compliance Report.

1. Summary of the SRSP Audit Process:

- All suppliers are required to complete an annual SRSP compliance report and have a successful SRSP compliance report Confirmation Number, demonstrating that the supplier is in compliance with the SRSP.
- The audit of a Signet supplier's SRSP compliance report is intended to validate the supplier's claims of compliance with the SRSP covering gold, "3Ts", natural diamonds, silver, platinum group metals ("PGMs"), colored gemstones and laboratory-grown diamonds ("LGDs"). The latest annual SRSP Compliance Report to Signet is the first and fundamental element for review in the audit.
- The audit should confirm that the supplier has adequate policies in place to comply with the SRSP and relevant appendices and can demonstrate through transactional documentation that these policies are being implemented.
- The audit should validate policy documentation supporting human rights, "Know Your Counterparty" (KYC), management systems, anti-money laundering (AML) and transaction documentation.
- Compliance claims for "PGMs" should specify (state) which of the metals are included in products supplied to Signet.
- Signet requires suppliers to inform Signet **immediately** (at info@signetsrsp.com) of any critical and/or major non-conformances in the SRSP audit, including RJC audits which relate to any materials provided to Signet, which were included in the RJC certification scope. In addition, Signet may request a copy of any RJC audit report from the supplier or from the RJC auditor. Signet suppliers must allow this report to be provided upon request.
- The full audit cost is the supplier's responsibility.

2. SRSP Audit Scope (RJC Code of Practices 2019 certification):

The audit assessment must validate the following in relation to the supplier's compliance report:

1. Confirmation that the supplier has claimed compliance with the SRSPs, and for which material (gold, natural diamonds, colored gemstones, silver or "PGMs"). Suppliers should retain a copy of the online

compliance report made by the supplier from September 2021. Once the report is approved by the Signet Responsible Sourcing Team, a copy is sent to the supplier via email from info@signetsrsp.com.

2. Confirmation of the date of compliance. The audit should validate that the supplier was compliant within the relevant calendar year (1st January to 31st December).
3. Documentary evidence provided for the audit, which includes:

a: **Documentation for:**

- Evidence of complying with all active sanctions.
- Evidence of an established human rights policy, existing management systems which includes terms of business with suppliers, anti-money laundering (AML), and Know Your Counterparty (“KYC”) policies.
- **For gold, silver and PGMs:** a letter or email from a bank, metal trading company or refinery confirming that these precious metals will only be supplied as stipulated in the appendices of the SRSP.
- **For diamonds:** a policy statement by the Supplier or by the Supplier’s supplier that the Supplier and/or the Supplier’s sub-contractor has taken reasonable steps to ensure that the diamonds it supplies to Signet are responsibly sourced and parcels do not include laboratory-grown/laboratory-created/synthetic diamonds or diamond simulants, in accordance with the SRSP diamond appendix.
 - documented evidence of management processes designed to deliver continuous improvement over time relating to the proportion of diamonds that can be reported as being from identified sources.
- **For colored gemstones:** a policy statement by the Supplier or by the Supplier’s supplier that the Supplier and/or the Supplier’s sub-contractor has taken reasonable steps to ensure the gemstones supplies to Signet are responsibly sourced in accordance with the SRSP colored gemstones appendix.
- **For laboratory-grown/created diamonds:** a policy statement by the Supplier that all LGDs are produced in accordance with the requirements in the SRSP LGD appendix for product disclosure and testing. Audit of factory and production facilities requirements in the SRSP appendix for LGDs should follow RJC Code of Practices guidelines or Signet social/factory audit scope.

b: Transaction documentation: this should support the policy documentation above: (e.g. gold bullion and/or KP certificates, delivery notes, invoices, etc.). Such transaction documentation should cross-refer with policy documentation whenever possible.

c: Validation, certification, and wherever possible, audit reports of compliance claims from subcontractors. Auditors are not required to validate subcontractors’ compliance claims, but over time, it is anticipated that suppliers should receive equivalent audit reports from subcontractors to validate compliance claims.

d: Validation that such policy and transaction documentation covers the full scope of activity (e.g. that the material supplied cover all material supplied to the company over the period), and that there is no reason to believe there is any additional risk of contamination of the supply chain from any other source. If the scope does not cover the supplier’s full business, then the supplier will need to provide proof to the auditor that the materials used in supplies to Signet have been isolated and segregated from all other relevant material; such segregation is expected to be extremely rare.

e: Signet suppliers must identify all the diamonds they supply by each of the four categories. If diamonds are supplied from Category 1, 2, and/or 4, all diamonds in these categories should be identifiable as being sourced from the producer/mining company or small-scale, or artisanal producers.

- **For Category 3 diamonds**, it is assumed that the level of knowledge about original sources should improve over time. Continuous improvement will be satisfied by written terms of business between a supplier and his supplier/contractor which includes a request for original source information where this is available.
 - The % of diamonds with original source information claimed by a supplier in Category 3 for the first reporting year by the Supplier should constitute a baseline against which improvement can be measured in subsequent years. Suppliers should be able to demonstrate to the auditor how these calculations were made, and what management systems and/or plans are in place for continuous improvement.
 - Establish that this validation is reasonable evidence to cover the scope of the company claim, either:
 - that the claim and supporting documentation cover total company purchases of the minerals over the period since the claimed compliance date, **or**
 - that the claim and supporting documentation cover the proportion of the purchases since the claimed compliance date which have been used only for supplies to Signet, with evidence that this proportion is segregated and isolated through the production process.
4. Confirmation that the supplier is including the required warranty statements on all relevant documentation to Signet is a required reference on all invoices, delivery notes and all other relevant documentation accompanying deliveries to Signet (for example, alongside and in the same way as Kimberley Process statements). The current warranty statements are:

“The seller warrants that these products have been supplied in compliance with the Signet Responsible Sourcing Protocol (“SRSP”).

Any natural diamonds herein invoiced have been purchased from legitimate sources not involved in funding conflict and in compliance with United Nations Resolutions and corresponding national laws. The seller hereby guarantees that these natural diamonds are conflict-free and confirms adherence to the WDC SoW Guidelines.”

In addition, any suppliers of laboratory-grown/created diamonds (“LGDs”) should include the following additional warranty statement.

“Any laboratory grown diamonds herein supplied comply with the SRSP and are warranted not to include any natural diamonds or any material which is not laboratory-grown diamond.”

Please note: Signet has halted all trade in precious metals (gold, silver and platinum group metals (PGMs)) and natural diamonds that originate from sanctioned Russian sources and suppliers are therefore required to stop supplying the same to Signet even though the country(s) in which you operate may not have imposed sanctions on Russian precious metals and diamonds.

By including the existing Signet SRSP warranty statement on each invoice that accompanies product to Signet, you are certifying that no precious metals or natural diamonds of Russian origin purchased after February 24, 2022 are included. This policy will remain in effect until an international consensus is reached that the human right violations have ceased, and Signet notifies you of the same.

3. Corrective Actions:

Corrective actions may be negotiated and agreed between the auditor and the supplier: Signet's Responsible Sourcing team may be consulted by the auditor or supplier for clarification purposes if required. Auditors may confirm the supplier's compliance in the case of minor non-conformances, agreed between the supplier and the auditor.

If corrective actions are insufficient for the auditor to confirm the supplier's compliance with the SRSP, then the auditor should report that the supplier is not compliant, and the supplier and auditor should agree the corrective actions to achieve future compliance in line with RJC's audit policy.

Minor non-conformances to the SRSP can be agreed between the auditor and the supplier during the audit. In such cases, the minor non-conformance must be recorded in the audit report, along with details of the recommendations, suggested business improvements and/or corrective actions agreed between the auditor and the supplier. Minor non-conformances are not likely to be acceptable in documentation relating to the supplier's own direct supply chain. Minor non-conformances are likely to be in the following areas:

- Failure to produce transactional documentation from subcontractors relating to the subcontractor's own compliance with the SRSP (i.e. the subcontractor's upstream supply chain). In such cases, the supplier to Signet should still receive written assurances from the subcontractor that the subcontractor complies with the SRSP or has undertaken due diligence to identify and assess risks in its supply chain.
- Failure to produce assurance or documentation from suppliers authorized by Signet ("Authorized Suppliers"). Suppliers which source from suppliers authorized by Signet can assume that these subcontractors are SRSP-compliant, and suppliers or auditors can seek assurance from the Responsible Sourcing team to that effect.
- Inability to identify the reasons for a refiner/smelter's exclusion or de-listing from an SRSP-accredited "good delivery" or "conflict-free" list. The supplier should validate that the refiners/smelters used to claim compliance with the SRSP are listed in the LBMA/DMCC/RMI websites in the calendar year relating to the SRSP report.
- Non-RJC membership - the supplier should provide the auditor with details of their plan to join or reasonable reasons of why they have not joined.

The audit report should include statements referring to the supplier's compliance for applicable minerals (i.e. those minerals which are included in products supplied to Signet by the supplier).

B) SIGNET "SRSP" COMPLIANCE AUDIT QUESTIONNAIRE TEMPLATE:

Signet's primary audit assurance is through the supplier's Responsible Jewellery Council certification audit against the CoP 2019 and must include all materials (e.g., gold, natural diamonds, colored gemstones, silver, platinum) from all locations supplied to Signet (as confirmed by their SRSP Report). Signet may also require suppliers which are not members to undertake an independent audit of their SRSP Compliance Report, based on Signet's risk assessment relating to the supplier's report.

Please use the following "**SRSP COMPLIANCE REPORT AUDIT TEMPLATE**" for audits pertaining to Signet Jewelers suppliers. For additional information regarding Signet's Responsible Sourcing Protocol (SRSP) compliance report and audit process, please reference all documentation on Signet Responsible Sourcing website [Resource Library, SRSP Toolkit](#).

SIGNET'S SRSP COMPLIANCE REPORT AUDIT TEMPLATE

	Yes	No
1. Is the audit an RJC Certification Audit against CoP 2019?	<input type="checkbox"/>	<input type="checkbox"/>
a. If yes, does the supplier directly supply Signet?	<input type="checkbox"/>	<input type="checkbox"/>
2. If yes to 1.a., did the supplier provide a copy of their most current SRSP Report?	<input type="checkbox"/>	<input type="checkbox"/>
3. For which of the minerals does the company claim compliance?	<input type="checkbox"/>	<input type="checkbox"/>
Gold <input type="checkbox"/> 3Ts <input type="checkbox"/> Diamonds <input type="checkbox"/> Silver <input type="checkbox"/> Platinum Group Metals <input type="checkbox"/>		
Colored Gemstones <input type="checkbox"/> Laboratory-Grown Diamonds <input type="checkbox"/>		
	Yes	No
4. Does the compliance claim valid within the calendar year with which the Supplier claims compliance with the SRSP?	<input type="checkbox"/>	<input type="checkbox"/>
5. Has the company provided documentary evidence of compliance consistent with the compliance criteria in the SRSPs, and provided for the auditor's review?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, does this documentary evidence include:	Yes	No
a. Policy documentation (e.g. terms of business and conditions from suppliers, KYC due diligence process)?	<input type="checkbox"/>	<input type="checkbox"/>
b. Transaction documentation which supports the policy documentation above (e.g. certificates, delivery notes, invoices, etc.?)	<input type="checkbox"/>	<input type="checkbox"/>
c. Where applicable, statements of compliance from subcontractors?	<input type="checkbox"/>	<input type="checkbox"/>
6. Has the supplier provided documented evidence of continuous improvement in identifying and verifying its sources of diamonds, if required?	<input type="checkbox"/>	<input type="checkbox"/>
7. Did the supplier follow Signet's requirements for testing for natural diamonds, undisclosed lab-grown diamonds, or colored gemstones?	<input type="checkbox"/>	<input type="checkbox"/>
8. Has the company provided sufficient documentation to demonstrate that the compliance claim covers the scope of activity (e.g. that the material supplies cover <u>all</u> material supplied to the company over the period), and that there is no reason to believe there is any additional risk of contamination of the supply chain from any other source, or sanctioned country?	<input type="checkbox"/>	<input type="checkbox"/>
9. Has the company confirmed and demonstrated that it is including the required warranty statement(s) on all relevant documentation to Signet, such as invoices, delivery notes?	<input type="checkbox"/>	<input type="checkbox"/>
10. Are there any minor non-conformances identified?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, does this documentary evidence include:		
a. Are the minor non-conformances agreed between the auditor and the supplier?	<input type="checkbox"/>	<input type="checkbox"/>
b. Are recommendations and corrective actions agreed between the auditor and supplier?	<input type="checkbox"/>	<input type="checkbox"/>

Auditor Compliance Statement

Based on the scope and findings of the supplier audit and the available information provided by the supplier;

1. The auditor confirms that **the supplier complies** with the Signet Responsible Sourcing Protocol (SRSP) for the applicable minerals below:

(Select where applicable)

- For Gold
- For 3Ts (Tin, Tungsten, and Tantalum)
- For Diamonds
- For Silver
- For Platinum Group Metals
- For Colored Gemstones
- For LGDs (Laboratory-Grown/Created Diamonds)

And / Or;

2. The auditor confirms that **the supplier does not comply** with the Signet Responsible Sourcing Protocol (SRSP) due to the identification of non-conformance(s) which are being addressed by the supplier for the applicable minerals;

- For Gold
- For 3Ts (tin, tungsten, and tantalum)
- For Diamonds
- For Silver
- For Platinum group metals
- For Colored Gemstones
- For LGDs (Laboratory-Grown/Created Diamonds)

The auditor confirms that:

- The information provided by the Supplier is true and accurate to the best knowledge of the auditor(s) preparing this report.
- The scope of the assessment and the method used are sufficient to establish confidence that the findings are indicative of the scope of audit of the Supplier's supplies of gold, 3Ts, diamonds, silver, PGMs, colored gemstones and LGDs.

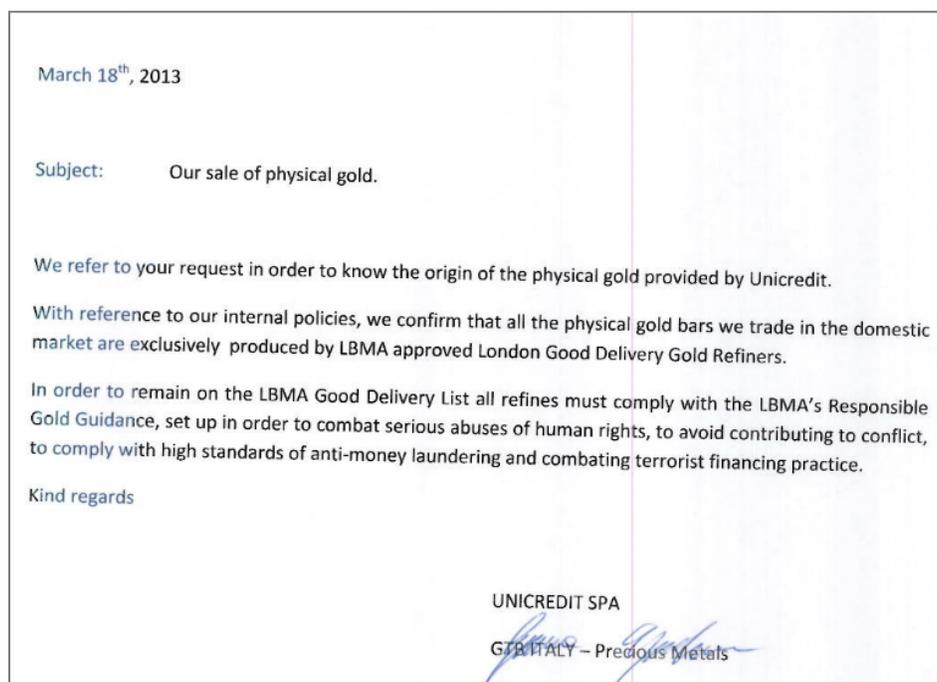
C) EXAMPLES OF SUPPORTING DOCUMENTATION:

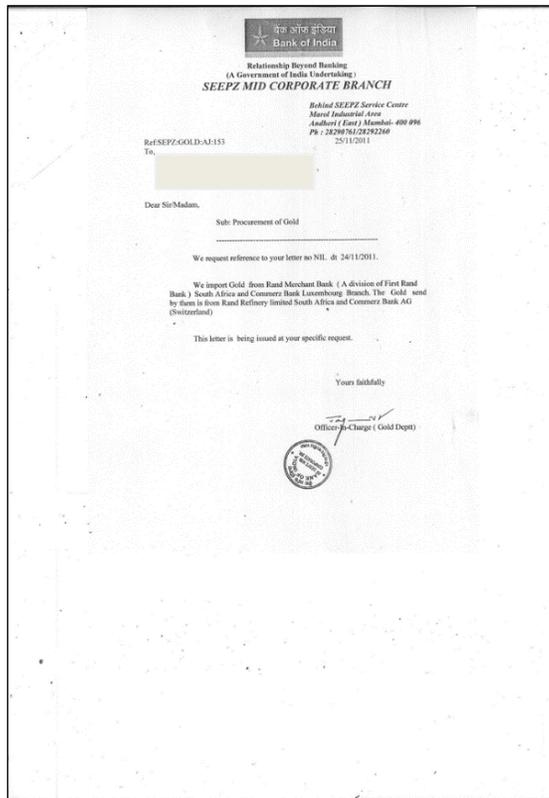
Below are some examples of suitable supporting documentation, provided by Signet Suppliers through the compliance reporting process in previous years, which are shown below as guidance for Suppliers and auditors. These examples are not comprehensive and are indicative only: although the documents used are accurate from the date received by Signet, the use of these examples does not necessarily mean that these supply sources are currently compliant. Suppliers and auditors should ensure documentation is appropriate to the claimed compliance date and differentiate documents which (1) validate company policy and (2) demonstrate actual transactions and practices which support the company policy.

1: Policy documentation:

A: FOR GOLD:

Terms of business with banks and trading companies, confirming all supplies are from compliant gold refinery sources:





UNITED
PRECIOUS METAL REFINING, INC.

United Precious Metal Refining, Inc. is in compliance with the current legislation in regard to the Dodd Frank Act and is in adherence with the policy to refuse to refine materials from "conflicted areas." United PMR will continue to review the legislation as it evolves to maintain our compliance with the bill and any reporting requirements. United PMR has been certified by SCS (Scientific Certification Systems) that we are in compliance with current OECD (Organization for Economic Cooperation and Development) and LBMA (London Bullion Market Association) standards for "non-conflicted" area sourcing of materials.

Sincerely
Anthony Grias
Anthony Grias
Controller
United Precious Metal Refining, Inc.

2781 TOWNLINE ROAD • ALDEN, NY 14004 • PHONE (716) 683-8334
(800) 999-41NE • FAX (800) 533-6657 • INT'L FAX (716) 683-5423
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e-mail: sales@unitedpmr.com


Johnson Matthey
CATALYSTS, CHEMICALS AND REFINING DIVISION

**Dodd-Frank Act, Section 1502.
Statement of Compliance**

Johnson Matthey PLC (JM), through its two gold and silver refineries located in Brampton, Ontario, Canada, and Salt Lake City, Utah, U.S.A. is a Good Delivery Member of The London Bullion Market Association (LBMA).

As such, JM is required to comply with the LBMA's Responsible Gold Guidance in order to maintain their LBMA accreditation. Compliance with the guidance is reviewed annually by independent auditors and results are submitted to the LBMA as well as being made publicly available.

Industry programs such as the Responsible Gold Guidance are recognized as essentially compliant with the U.S. Securities and Exchange Commission (SEC) rules regarding Section 1502 of the Dodd-Frank Act. In addition, the Responsible Gold Guidance addresses compliance with the USA PATRIOT Act.

Due in large part to the delays in the publication of the SEC rules, the LBMA Audit Program has a timetable that provides for an Audit Report to be submitted to the LBMA by 31st December 2013.

Johnson Matthey's refineries have been in compliance with the requirements of the PATRIOT Act, specifically those covering Anti-Money Laundering (AML), since its inception in 2006. Annual Internal Audits are conducted to ensure that management systems and controls are in place and robust enough to prevent its refining services being used to support or finance illegal activities.

In addition, Johnson Matthey has participated in many of the formative industry discussions following the initial publication of the Dodd-Frank Act, Section 1502, and was involved in the crafting of the Refiner Audit Protocol published by EICC-GeSI.

Johnson Matthey Limited
 120 Guelph Road, Brampton, Ontario L6Y 3K9 Canada
 Tel: (905) 454-8855 Fax: (905) 454-8874
 Email: esg@jmatthey.com

Johnson Matthey Limited

Johnson Matthey has adopted the principles from the OECD Guidance on Responsible Supply Chains and its Gold Supplement, and has developed an internal management system to support supply chain due diligence. Enhanced due diligence has been performed where necessary to ensure that all of the gold refined through the two Johnson Matthey facilities in Brampton and Salt Lake City is "conflict-free" as defined by the Dodd-Frank Act, Section 1502. None of the gold-containing material refined by Johnson Matthey originates from the "DRC and adjoining countries", and none of the funds generated by the sale of that gold are used to finance conflict in that region.

Johnson Matthey Inc.
 Gold & Silver N.A.



Jerry Gill
 Business Development Manager
 Compliance Officer



January 1, 2013

SO Accurate Group, Inc. is in compliance with the Dodd-Frank Act and is in adherence with the policy to refuse to refine precious metals from conflicted areas which include the Democratic Republic Congo or any of its neighboring countries which include Angola, Burundi, Central African Republic, The Republic of the Congo, Rwanda, South Sudan, Tanzania, Uganda or Zambia.

SO Accurate Group, Inc. is certified by SCS (Scientific Certification Systems) and members of the (JVC) Jewelers Vigilance Committee and JBT (Jewelers Board of Trade) and other law abiding associations.

SO Accurate Group, Inc. is in standard regulation for "non-conflicted" precious metals.

A handwritten signature in blue ink, appearing to read "S. Trencher", is written over a horizontal line.

Samuel Trencher, Compliance Officer



31-00 47th Ave • Long Island City, NY 11101 • 212.465.8082 • fax: 212.465.1281
www.soaccurate.com

Policy letters from component suppliers or subcontractors:



35 Access Road, Warwick, Rhode Island 02886 U.S.A. (401) 732-6200 Fax (401) 738-1684 www.natchain.com

The National Chain Group

U.S.A. – Dodd-Frank Act Compliance Policy Statement

In 2010, a new law was enacted, the Dodd-Frank Wall Street Reform and Consumer Protection Act. Within the Act, there is a provision regarding so-called "Conflict Minerals" (Tin, Tungsten, Tantalum and Gold) requiring U.S. based public companies to disclose measures they have taken to identify these metals within their supply chains and to demonstrate that they have not been sourced either directly or indirectly from the Democratic Republic of Congo (DRC) and adjoining nations. Due to the fact that many jewelry retailers, wholesalers and manufacturers are either public companies or have become owned by public companies, these firms are pressing for such compliance down throughout their supply chain. Therefore as a supplier to such entities, it is now the policy of the National Chain Group and our divisions to be compliant with the requirements of this provision of the Dodd-Frank Act and require our complete supply chain to assure compliance as well for any products and materials supplied to our group.

National Chain Group: There are many divisions within our group. This Compliance Policy is relevant to all the members of our group including but not limited to: National Chain, Wiesner Manufacturing, Volk Manufacturing, Apogee Precision Parts, and James A. Murphy and Son as these particular entities are the main sales divisions of our group.

It is our policy that we do not use any metals in our products which come from conflict areas as outlined in the Dodd-Frank Act. We are able to trace the source of our metals from our suppliers and only use those who are in compliance with this Act and can provide evidence of compliance.

NATIONAL CHAIN GROUP, YOUR SOURCE FOR THE FUTURE.

F R E M A D A



2 WEST 45TH ST SUITE 1605
NEW YORK CITY NY 10036
(800) 822-1213, (212) 921-8829
FAX (212) 764-4101

March 2013

Dear Valued Customer,

Fremada Gold, Inc. has implemented systems to adhere to the requirements set forth by the Dodd-Frank Act final rules. The main focus of our systems is the ability to identify the source of gold used in production of gold jewelry.

In order to adhere to the Dodd-Frank Act rules, Fremada has appointed a compliance officer who is reaching out to its supplier base to ensure that all sources of gold are indeed conflict free.

We will ensure that all gold that is supplied to Fremada Gold is sourced from ONE of the following:

1. LBMA good delivery list
2. EICC/GeSI conflict-free compliant smelter list
3. RJC Chain of Custody Standard for Precious Metals
4. OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas

Sincerely,
Fremada Gold Management

LEACHGARNER

A Berkshire Hathaway Company

February 4, 2013

Conflict Free Metals Policy

On August 22nd of 2012, the US Securities and Exchange Commission (SEC) released the final rule for Section 1502 on Conflict Minerals in the Dodd-Frank Act. Section 1502 is a provision regulating the trade of gold. Compliance with this provision impacts manufacturers, distributors, wholesalers and retailers within the jewelry industry. As part of this legislation, certain companies who file reports with the SEC, will be required to provide annual disclosures in regards to their use of conflict minerals defined in sec 1502. The deadline for the first disclosure requirements will be May 31, 2014 (for the 2013 calendar year). It is important to note that this law does not apply to minerals which were outside of the supply chain prior to January 31st of 2013 – i.e., minerals that were smelted or fully refined, or were outside of the DRC or other adjoining countries covered by the law.

LeachGarner remains committed and focused on our leadership role in working with stakeholders and industry peers to develop sustainable, practical solutions that create transparency in the supply chain and promote responsible sourcing of minerals. The LeachGarner chain-of-custody process continues to be the platform of our sustainability and accountability efforts and programs.

Currently LeachGarner is in compliance with the following criteria:

- Only accept gold from refiners on the LBMA good delivery list, EICC/GeSI conflict-free compliant smelter list, certified members of the Responsible Jewellery Council or refiners which certify and independently audit that all gold supplies are conflict free, in accordance with one of the following standards: RJC chain of custody standard, OECD Responsible Supply Chain of Minerals from Conflict-Affected and High Risk Areas Supplement or the World Gold Council Conflict-Free Standard.
- Only accept gold from Banks which certify and independently audit that all gold is supplied from Refineries which adhere to the refinery compliance requirements listed above.
- Only accept gold from Precious Metals Trading Companies which certify and independently audit that all gold from Refineries and / or Banks which adhere to the Refinery & Bank compliance requirements listed above.

LeachGarner is currently performing due diligence with all of its metal sources in regards to the following criteria:

- Only accept scrap and/or recycled gold from customers or suppliers which certify and independently audit that all scrap and recycled gold is identifiable as its own production and supply, i.e. scrap gold is returned product from customers, faulty inventory or scrap generated during the production process.

Our commitment to supporting this policy re-affirms our dedication to the industry, to lead not only in technology, innovation and quality but also in the pursuit of being a responsible global citizen.

Regards,



Joe White
President

PO Box 358 • 49 Pearl Street • Attleboro, MA 02703 • 508-222-7400

leachgarner.com

Interjewel U.S.A., Inc.

580 Fifth Ave., Suite # 1512, New York, NY 10036
Tel # (212) 869-7801 Fax # (212) 869-4062

June 19, 2013

Dear Supplier:

This letter concerns our company's commitment to a responsible supply chain for gold, as well as our obligations to our customers to supply conflict-free minerals. Recognizing that risks of financing conflict are associated with extracting, trading, handling and exporting minerals from conflict-affected and high-risk areas, and recognizing that we have the responsibility to respect human rights and not contribute to conflict, we have committed to a policy of responsible sourcing of minerals and to refraining from any action which contributes to the financing of conflict.

Moreover, the *Dodd-Frank Wall Street Reform and Consumer Protection Act (Dodd Frank)* requires that companies listed with the Securities and Exchange Commission acquire certain information about the origins of the "conflict minerals" that they use in their products.¹ The designated conflict minerals include gold. Our customers have thus asked us to provide very specific information regarding the origins of the gold, or products that contain gold, that we supply to them.

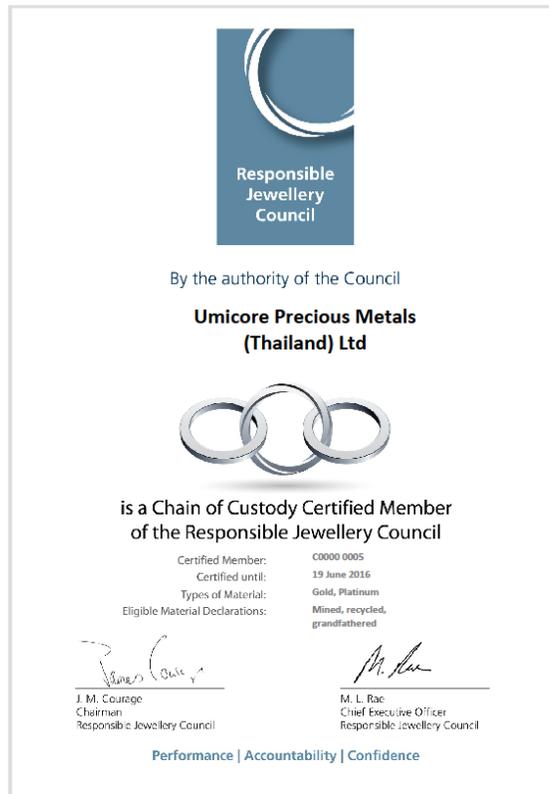
In accordance with our policy for a responsible supply chain, and to comply with the requests of our customers, we are required to seek the following information from you: [THIS LIST ASSUMES THAT YOU ALREADY HAVE BASIC "KNOW YOUR COUNTERPARTY" INFORMATION PURSUANT TO AN AML PROGRAM]:

- Yes → 1. Has your company adopted a supply chain policy for a responsible global supply chain, consistent with OECD's *Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas* and its *Supplement on Gold*?²
- Yes → 2. To your best efforts, provide the identification of the upstream gold refiners for all gold bearing materials and products that you supply. This

¹ For more information about *Dodd Frank*, and what it means for the jewelry industry, please see *The Essential Guide to Conflict Minerals and the Dodd Frank Act* published by the Jewelers Vigilance Committee (JVC), downloadable from its website at www.jvclegal.org.

² The Organization for Economic Co-operation and Development (OECD) promotes policies to improve the economic and social well-being of people around the world. The due diligence guidance referenced here, including the *Supplement on Gold*, can be found on its website at <http://www.oecd.org/dataoecd/17/1/mne/mining.htm>.

Validation of suppliers certified by organizations recognized by the SRSP (RJC, SCS):



© Copyright Responsible Jewellery Council 2016 *

*Note: Certification of Chain of Custody for gold by RJC is acceptable evidence for all supply sources



© Copyright Responsible Jewellery Council 2016 **

****Note:** Certified Membership of RJC is generally acceptable evidence only for refinery sources, unless the Member is certified and audited for statements relating to sources and/or supply of conflict-free gold under “Provenance Claims” in the RJC’s Code of Practices revised 2013. The supplier and auditor should check the status of the supplier’s RJC certification in the RJC website member list (www.responsiblejewellery.com), to ensure the supplier’s certification includes the SRSP as a Provenance Claim, as in the RJC Provenance Claim example below.



LBMA “good delivery” status should be validated by reviewing the “good delivery list” at www.lbma.org.uk

Certification by SCS Global Services under “Responsible Source” standard for gold

SCS Global Services does hereby certify that an independent assessment has been conducted on behalf of:

Hoover & Strong, Inc.

10700 Trade Road, Richmond, VA, United States

For the following product(s):

Fine Gold

This product meets all of the necessary qualifications to be certified for the following claim:

Responsible Source Gold

Qualifications include:

- 100% recycled content of precious metals
- Conflict-free sources of metal
- Manufactured with fair labor practices
- Established a baseline of energy, water, waste, and GHGs with a commitment to reduce impacts over time
- Verified supplier screening and supply chain risk assessment practices in use

Conforms to the Responsible Source™ Standard for Precious Metals V1-0

Registration # SCS-RRS-0007

Valid from: August 1, 2015 to April 30, 2016



Robert J. Hrubes
 Robert J. Hrubes, Ph.D., Executive Vice President
 2000 Powell Street, Ste. 600, Emeryville, CA 94608 USA

B: FOR DIAMONDS

Example: Signet Supplier Terms of Business Policy with Suppliers



Dear Business Partners:

As you may learn from other resources, many of the reputable retailers have adopted gradually of developing a conflict-free diamond supply chain, we expected our suppliers of working together to develop responsible sourcing guidance and standards.

We acknowledge that this exploration would need to be undertaken on the basis of extensive collaboration, and therefore, we should request from our diamond suppliers for supplying goods that could adopt below compliances (please checkmark as applicable):

- Seller warrants the diamonds shipped herein have been purchased from legitimate sources not involved in funding conflict and in compliance with United Nations Resolutions. The seller hereby guarantees that the diamonds are conflict-free, based on personal knowledge and/or written guarantees provided by the supplier of these diamonds.
- Seller warrants that, to the best of its knowledge, the diamonds invoiced have not originated from the Marange region of Zimbabwe and seller has received a similar assurance of non-Marange origin from any supplier from whom seller has obtained the diamonds invoiced.
- Seller warrants that diamonds supplied are exclusively of natural origin and have not been created or treated using CVD, HPHT, or any other man-made process.

At time of signing this assurance letter, we are able to disclose that _____% (percent) of diamonds we supplied are sourced from **verifiable responsible diamond producers** such as DeBeers, ALROSA, Rio Tinto or Dominion, not individually tracked but verified to have derived from all or any of these producers.

Please complete and sign below to signify your understanding of this certification.

Name of company:

Name of principal:

Signature of principal:

Date:

Very truly yours,

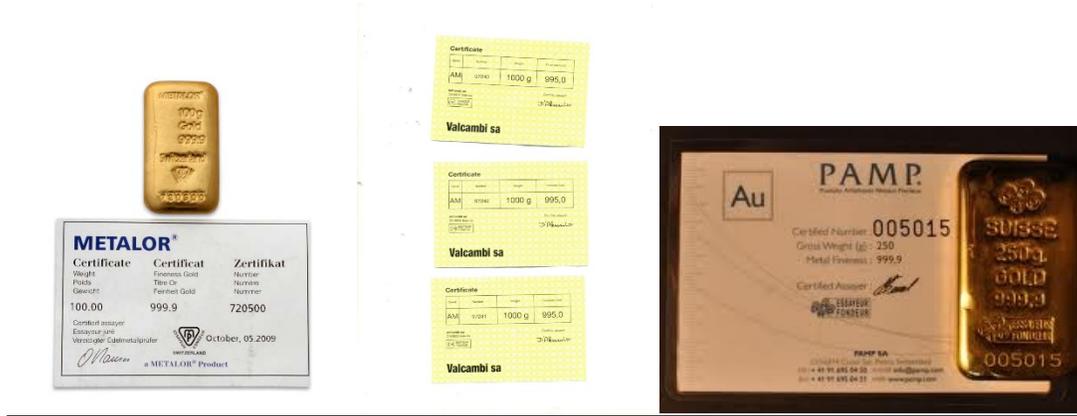
Corinna Bhasin
General Manager
F.D. Worldwide Merchandise Group, INC

131 West 33rd Street, 17th Floor, New York, NY 10001, U.S.A.
Tel:(212)286-2800 • Fax:(212)286-3400 • Toll Free:(800)896-5881
www.fdworlwide.com

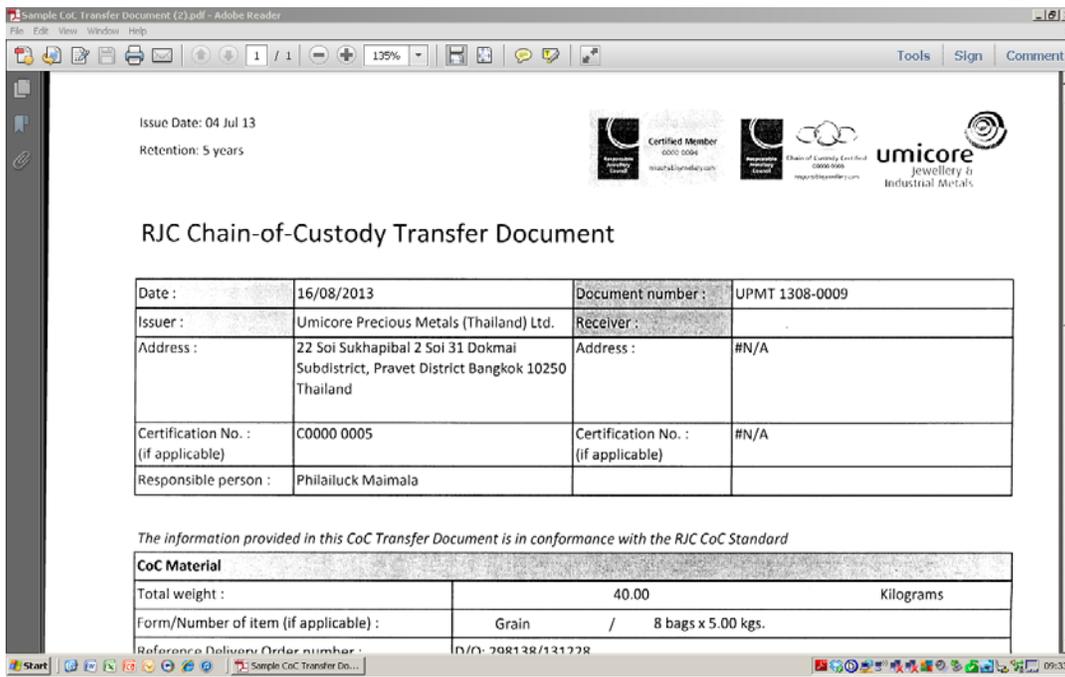
2: Transaction Documentation (delivery certificates, invoices etc., which demonstrate implementation of policies above):

A: FOR GOLD

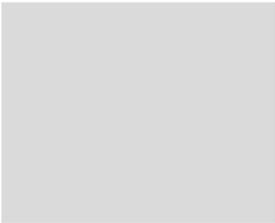
Delivery certificates from LBMA refineries:



Transfer documentation from certified sources:



Invoices from LBMA “good delivery” refineries (invoices should match delivery certificates):

HERAEUS METALS HONG KONG LTD. 賀利氏金屬香港有限公司 Room 2112-2113, Peninsula Square, 18 Sung On Street, Hung Hom, Kowloon, Hong Kong 香港九龍紅磡奕安街十八號半島廣場 2112-2113 室 Tel: (852) 2773 1733 Fax (852) 2773 1090		Heraeus 賀利氏																	
Delivery Note 8001454441 ZTA ZLF		Person in charge.: Ms. Kalos Kan Telephone.....: (852)2773 1733 Email.....: kalos.kan@heraeus.com																	
Our order no. 95623459 / 14.03.2013																			
		Date: 14.03.2013 Page: 1 / 1																	
		Your reference: 14.03.2013																	
Date of dispatch:		Terms of delivery: EXW Hong Kong																	
		Marking: Type of packing: Mode of dispatch: Delivery/Pickup HH																	
<hr/> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Pos.</th> <th style="text-align: left;">Art.No.</th> <th style="text-align: left;">Description</th> <th style="text-align: right;">Quantity</th> </tr> </thead> <tbody> <tr> <td>0010</td> <td>Contract no. 16953</td> <td></td> <td></td> </tr> <tr> <td></td> <td>85100015</td> <td>Gold Kilo Bar 99.99%, 1kg/pc</td> <td style="text-align: right;">2.000 KG</td> </tr> <tr> <td></td> <td>Batch 130308</td> <td></td> <td></td> </tr> </tbody> </table>				Pos.	Art.No.	Description	Quantity	0010	Contract no. 16953				85100015	Gold Kilo Bar 99.99%, 1kg/pc	2.000 KG		Batch 130308		
Pos.	Art.No.	Description	Quantity																
0010	Contract no. 16953																		
	85100015	Gold Kilo Bar 99.99%, 1kg/pc	2.000 KG																
	Batch 130308																		

Invoices from component suppliers or subcontractors (cross-refer to policy documents):

LEACH GARNER

Stern Metals General Findings Excell Inverness
A Berkshire Hathaway Company

Invoice

13052127
No.
2013/5/21
Date

Unit 611, 6th Floor, Harbour Centre Tower 1, 1 Hok Cheung Street, Hunghom, Kowloon, Hong Kong
香港, 九龍, 紅磡, 碼頭街1號, 維港中心, 第1座611室 Tel: (852)2770-0323 Fax: (852)2780-5231 E-mail: info@lghk.com

S O L D T O

Customer No. 1753 Terms 0 Ship Via SLM19

S H I P T O

Market Price
At US\$/troy oz
Gold 1,436.67
Silver 24.00
Platinum 1,687.00
Palladium 400.00

Exchange rate 1.00

PO No.	Item No.	Description	Shipped Qty	Unit Price USD HKD	Extension HKD	Gram Wt.
13-00007160	0647315-1800A133	14KY 18" 7315 Medium Light Rope (USA Market Only) (GOLD PRODUCTS ARE NON-CONFLICT MINERAL)	10.00 PCS <i>5.60g</i>	14,355.70	1,435.57	5.70
13-00007160	0747255-18001081	14KW 18" 6RL Medium Light Rope NB (USA Market Only) (GOLD PRODUCTS ARE NON-CONFLICT MINERAL)	20.00 PCS <i>11.96g</i>	14,545.65	2,909.13	12.03

*4/27 批: PO: 13-07160
CH1P14 130 x 0107 10條 5.60g
CH1P14 130 x 0107 20條 11.96g*

SZ WHS

倉庫收妥為實

核對人 *黃子梅*

日期 *27.5.13*

Dan

部門: 采購部 日期: *2013.5.21*

Remarks: Merchandise sold are not returnable unless proven to be defective and defects are caused by manufacturer. We will only accept returns of defective goods within 7 days of delivery of the said merchandise. Please check the merchandise carefully upon delivery.

For and on behalf of:
Leach & Garner (HK) Ltd.

Sub-total: 4,344.70
Bank Charge: 0.00
Freight: 0.00
TOTAL HKD 4,345.00

**Please make your crossed cheque payable to:
Leach & Garner (HK) Ltd.**

Signature
Authorized Signatory

憑此碼另發正式收據為憑
An official receipt will be given upon payment of this invoice.

 NATIONAL CHAIN GROUP 55 ACCESS RD., WARWICK, R.I. 02886 TEL. 401-732-6200 FAX 401-738-1684		 Wiesner manufacturing company PAGE 1		INVOICE NO. 10354146						
INV. IN PKG.		 HITCHCOCK CHAIN CO.		INVOICE DATE 03/18/2013						
S O T L O D		S H T I O P								
Manufacturers of Machine Made Chain for the Jewelry and Allied Industries • NEW YORK • LOS ANGELES • CHICAGO • MIAMI •										
DATE OF ORDER	OUR ORDER NO	SALESMAN	CUST ACCT NO	CUST ORDER NO	DATE SHIPPED	SHIPPED VIA	TERMS	PS NO.		
02/12/2013	406109	79	RT5706	16720	03/18/2013	FED EXP-2625	NET/ 30	42156		
STYLE NO.	QUALITY	LENGTH	DESCRIPTION			QTY. SHIPPED	LOT WGT	U/M	UNIT PRICE	TOT. AMOUNT
SR	14KTW	18"	RHDD, BULK, SJR/CLAW, 7MMCL-3/10			F 1643		EA.	27.300	44853.90
										
PLEASE MAKE ALL PAYMENTS TO: NATIONAL CHAIN GROUP **VISIT OUR NEW WEB SITE AT www.natchain.com **ALSO VISIT... JAMES A MURPHY BEAD www.jambeads.com "A DIV. OF NATIONAL CHAIN GROUP"										
MARKET DATE	14K GOLD FIRM	GOLD FILLED FIRM	SILVER MKT FIRM	TOTAL MERCHANDISE			44853.90			
02/13/13	1683.00	1683.00	29.68	TOTAL SHIPPING			.00			
PLATINUM FIRM: 1400.00				INSURANCE			.00			
				AMOUNT DUE			44853.90			
NO CLAIMS ALLOWED AFTER 5 DAYS FROM DATE OF INVOICE ALL GOODS F.O.B. WARWICK, RI NO RETURNS ACCEPTED WITHOUT RETURN AUTHORIZATION NUMBER ALL INVOICES ARE DUE AND PAYABLE WITHIN 30 DAYS OF INVOICE. THE FINANCE CHARGE IS COMPUTED BY A PERIODIC RATE OF 1% PERCENT PER MONTH (OR A MINIMUM CHARGE OF \$1.00 FOR BALANCES UNDER \$50) WHICH IS AN ANNUAL PERCENTAGE RATE OF 18 PERCENT, OR MAXIMUM ALLOWED BY LAW. THE FINANCE CHARGE IS COMPUTED ON THE ADJUSTED BALANCE. THE ADJUSTED BALANCE IS THE PREVIOUS BALANCE LESS PAYMENTS AND CREDITS APPEARING ON THIS STATEMENT.										
CUSTOMER COPY										

B: FOR DIAMONDS;

Example of invoice for Category 1 (tracked stones) and category 2 (Parcel):

3440

DE BEERS
GROUP OF COMPANIES

TAX INVOICE

DE BEERS GLOBAL SIGHTHOLDER SALES (PTY) LIMITED
Plot No. 69016, Block 8, Airport Road
Private Bag 0074, Gaborone, Botswana
VAT Reg. No. C12874501113

Sale no. 767

Date of sale : 11/06/2015

Dealers Licence: PSDL 49/2014

Sent to
ISRAEL DISCOUNT BANK LTD.
DIAMOND EXCHANGE BRANCH
RAMAT GAN, ISRAEL

Copies of Terms & Conditions (31-Mar-15)
are available upon request. These can
also be viewed at:
<http://www.debeerssightholder.com/en/TCS>

MALCA AMIT. (CHARGES PRE PAID)
Documents to BONAS & CO LTD

CLASSIFICATION	BOX	CARATS	VALDE (US\$)	
FOR INFORMATION ONLY: Purchases subject- to Service fee Purchases not subject- to Service fee		0	.00	
ROUGH DIAMONDS 4 parcels Packed in 1 carton MA21279129 0.54K9 TOTAL GOODS	7794			<p>For and on behalf of De Beers Global Sightholder Sales (Pty) Limited</p> <p><i>[Signature]</i> Authorized Signatory</p>
SUB TOTAL			US\$	
VAT @ 0.00			US\$.00
TOTAL AMOUNT OWING			US\$	

The diamonds herein invoiced are of mixed origin from: Botswana/Namibia, Republic of South Africa and Canada or
exclusively of natural origin and untreated
For India destined goods: PNR No. AARCEI74F
De Beers Global Sightholder Sales (PTY) Limited guarantees that :

a) The diamonds in this box/these boxes are sold in accordance with De Beers Best Practice Principles
b) The diamonds herein invoiced have been purchased from legitimate sources not involved in funding conflict and
in compliance with United Nations resolutions. The seller hereby guarantees that these diamonds are conflict
free, based on personal knowledge and/or written assurances provided by the supplier of these diamonds.

DE BEERS GLOBAL SIGHTHOLDER SALES (PTY) LIMITED
Registered office: 6th Floor, Debewana House, Main Mall, Gaborone, Botswana
Registered in Botswana No. C02008/5689

Examples of invoice for Category 3 (mixed sources) and KP Statement:



ANAND
INTERNATIONAL
Diamond Mfgs., Importers & Exporters

TAX - INVOICE				
To: <small>27770238290 C 27770238290 C</small>		Invoice No : LS-91/15-16 Invoice Date : 15-10-2015 Terms : 75 DAYS Due Date : 29-12-2015 Broker : Hemant Parekh		
S/No.	Particulars	Pes	Carats	Rate/Carat (RS) Amount (RS)
1	CUT & POLISH DIAMONDS		22.22	4265.00 94768.00
2	CUT & POLISH DIAMONDS		16.66	6702.00 111655.00
Totals >>>			38.88	206423.00
ADD : V.A.T. AC. (SALES) 1.2000 %				2477.00
(Rupees Two Lakh Eight Thousand Nine Hundred Only)				Total Invoice Amount : 208900.00

VAT TIN NO. 27170362683 wef. Dt. 01/04/2006 AAKFA-2779-C
 CST TIN NO. 27170362683 wef. Dt. 01/04/2006 SUBJECT TO MUMBAI JURISDICTION

We hereby certify that our registration certificate under the Maharashtra Value Added Tax Act 2002 is in force on the date on which the sale of goods specified in this "TAX INVOICE" is made by us and that the transaction of sale covered by this Tax Invoice has been effected by us and it shall be accounted for in the turnover of sales while filing of return and due tax, if any payable on the sale has been paid or shall be paid.

The diamonds herein invoiced has been purchased from legitimate sources not involved in funding conflict and compliance with United Nations Resolution the seller here by guarantees that these diamonds are conflict free based on personal knowledge or written guarantee provided by supplier of these diamonds.

We do not provide diamonds or diamonds jewellery that is in violation of applicable national laws and/or OFAC sanction and has originated from the marange region of Zimbabwe. We hereby declare that the Diamond involved herein are guaranteed as Natural and there are no synthetic/CVD/HPHT or any other artificial process involved at any stage of mfg, and processing of these diamonds.

Payment Term: If payment is not made after due date, Interest shall be charge 1.5 % P.M

For Anand International

PARTNER 



GOODS SOLD & DELIVERED AT MUMBAI

CE - 5052, Bharat Diamond Bourse, G-Block, Bandra Kurla Complex, Bandra (East), Mumbai - 400 051.
 Tel. : +91 22 2362 8508 • Fax : +91 22 2362 8507 • E-mail : anandintgroup@gmail.com

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TAX INVOICE

DHANRAJ DHADDA AND SONS CW8012, C Tower, Bharat Diamond Bourse, Bandra Kurla Complex, Bandra (East), Mumbai - 400051. Ph No - 02261051000 E-Mail - info@dhanrajdhadda.com		Invoice No :- LSLD/15-09/0004 Date :- 29/09/2015 VAT TIN No. : 27555219167V w.e.f. 01/09/2009 CST TIN No. : 27555219167C w.e.f. 01/09/2009 PAN No. : AARFM0117B	
Name : Address : 		VAT TIN No. : CST TIN No. : PAN No. : Terms :	

Sr.	Description of Goods	Weight(Cts.)	Rate per Ct.(USD)	Amount (USD)
1.	CUT & POLISHED DIAMONDS	32.840	210.49	6,912.49
2.	CUT & POLISHED DIAMONDS	5.170	140.65	727.16
3.	CUT & POLISHED DIAMONDS	23.670	145.50	3,443.99
4.	CUT & POLISHED DIAMONDS	6.660	145.50	969.03
5.	CUT & POLISHED DIAMONDS	4.920	237.65	1,169.24
6.	CUT & POLISHED DIAMONDS	30.160	116.40	3,510.62
7.	CUT & POLISHED DIAMONDS	8.600	116.40	1,001.04
8.	CUT & POLISHED DIAMONDS	6.500	116.40	756.60
9.	CUT & POLISHED DIAMONDS	1.880	101.85	191.48
10.	CUT & POLISHED DIAMONDS	68.510	104.76	7,177.11
11.	CUT & POLISHED DIAMONDS	385.080	111.55	42,955.67
12.	CUT & POLISHED DIAMONDS	13.640	101.85	1,389.23
13.	CUT & POLISHED DIAMONDS	39.460	77.60	3,062.10
14.	CUT & POLISHED DIAMONDS	7.390	101.85	752.67
15.	CUT & POLISHED DIAMONDS	3.000	38.80	116.40
				74,134.83
Add VAT @ 1.00%				741.35
637.480 Total				74,876.18

To the best of our knowledge and/or written assurance from our suppliers, we state that diamonds herein invoiced have not been obtained in violation of applicable National laws and / or sanctions by the U.S. Department of Treasury's Office of Foreign Assets Control (OFAC) and have not originated from the Mtshaba and Marange Resources of Zimbabwe.

We hereby declare that the Diamond involved herein are guaranteed as Natural and there are no Synthetic/CVD/HPHT or any other artificial process involved at any stage of manufacturing and processing of these diamonds.

The Diamond supplied by us are not artificially enhanced or laser treated.

We hereby certify that our registration certificate under the Maharashtra Value Added Tax Act, 2002 is in force on the date on which the sale of the specified in this Tax Invoice is made by us and that the transaction of sale covered by this Tax Invoice has been effected by us and it shall be account for in the turnover of sales while filing of return and the due tax, if any, payable on the sales has been paid or shall be paid.

The diamonds herein invoiced have been purchased from legitimate sources have not involved in funding conflict and in compliance with United Nations resolutions. The seller hereby guarantees that the diamonds are conflict free based on personal knowledge and or written guarantees provided by the supplier of these diamonds.

Total Carats Six Hundred Thirty Seven And Forty Eight Cents Only	Equivalent Sale Amount @ 66.000 = 4892899.00
US Dollars Seventy Four Thousand Eight Hundred Seventy Six And Eighteen Cents Only	Equivalent VAT Amount @ 66.000 = 48929.00
Ruppes Forty Nine Lakh Forty One Thousand Eight Hundred Twenty Eight Only	Equivalent NET Amount @ 66.000 = 4941828.00

Sales Under Diamond Dollar A/C
Goods Sold And Delivered In MUMBAI

Payment Instructions

Remarks
 Exports Polished Diamond.
 Diamond Dollar A/c. 61166430361

The In cable.	Signature & Date For DHANRAJ DHADDA AND SONS Authorised Signatory
---	--

AUTHORISED SIGNATORY.

412

TAX - INVOICE

SUBJECT TO MUMBAI JURISDICTION

Exporter KP SANGHVI SINCE 1947 KP SANGHVI & SONS GW-7011/7012, "G" BLOCK BHARAT DIAMOND BOURSE, B.K.C. BANDRA (E), MUMBAI - 400 051, INDIA TEL: +91-22-2363 0315 FAX: +91-22-2363 0813 VAT: 27420001463V CST: 27420001463C		Invoice No. & Date D/0181/15-16 19-Oct-15	Exporter's Ref : IEC 0388040602 PAN: AAAPK8390F
		Buyers's Order No. & Date : Other Reference(s)	
Consignee DIRECT PARCEL		Buyer (if other than consignee) <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>	
Pre-Carriage By	Place of Receipt by Pre-Carrier MUMBAI	Contry of Origin of Goods MFG. IN INDIA	Contry of Final Destination INDIA
Vessel/Flight No. N.A	Port of Loading MUMBAI	Terms of delivery and Payment : 143 DAYS Through our Bankers : IDBI BANK LTD. SPECIALIZED CORPORATE BRANCH, G-BLOCK (OPP. NSE) BANDRA-KURLA BANDRA (EAST) MUMBAI-400 051. AD CODE: 6910919-2910009 MODE OF PAYMENT : THRU DIA. DOLLAR A/C ONLY.	
Port of Discharge MUMBAI	Final Destination INDIA		
Marks & Nos./ Container No.	No. & Kind Of Pkgs ONE TIN BOX	Description of Goods CUT & POLISHED DIAMONDS	
AS ADDR	ONE TIN BOX	Quantity CTS	Rate US\$
1	CUT & POLISHED DIAMONDS	1183.96	156.47
<div style="border: 1px solid black; padding: 5px; font-size: small;"> To the best of our knowledge and/or written assurances from our suppliers, we state that "The diamonds herein invoiced have not been retained in violation of applicable national laws and/or sanctions by the U.S. Department of Treasury's office of foreign assets control (OFAC) and have not originated from the Marange region of Zimbabwe." </div>		Total Cts	US\$
V.A.T. [Payable] 1.20%		1183.96	185,254.22
Conversion Rate @ 64.8178			US\$ 2,223.05
V.A.T. [Payable] 1.20%			TOTAL US\$ 187,477.27
			EQ RS. 12,007,771.00
			RS. 144,093.00
			TOTAL RS 12,151,864.00
Declarat For M/S.	delivered against this invoice and find the diamonds are natural and untreated.		
Authorised Signatory		AUTHORISED SIGNATORY	
Buyer agrees to pay interest @2% per month on all overdue payments beyond the terms of this invoice. In case the seller retains collection agency for collection of amount due under terms of this invoice, the buyer agrees to pay the actual attorney's fees or reasonable collection agency's fees along with interest and the costs of the court.			
We have systems in place to ensure that goods supplied against this invoice are natural and untreated to the best of our knowledge.			
		Total Carats	US\$ 185254.22
Amount Chargeable (In Words)		PLEASE ISSUE SEPERATE CHEQUE FOR VAT RS144,093.00 US\$ Total 185,254.22	
US\$ ONE HUNDRED EIGHTY FIVE THOUSAND TWO HUNDRED FIFTY FOUR AND TWENTY TWO CENTS ONLY			
Payment Instructions :			
Your payment will be valid and binding only if made into our bank account mentioned in this original invoice Disclaimer : We do not communicate any change to the payment instruction through e-mail/fax or verbal/telephonic communication. Any payment made other than to our above specified bank account will be at your own risk as to costs and consequences.			
This invoice is exclusive of all other taxes and levies which will be collected if applicable. Declaration: I/We hereby certify that my/our registration certificate under the Maharashtra Value Added Tax, Act 2002 is in force on the date on which the sale of goods specified in this tax invoice is made by me/us and the transaction of sale covered by this tax invoice has been effected by me/us and it shall be accounted for in the turnover of sales while filing of return and the due tax, if any, payable on sale has been paid or shall be paid.			
Declaration: 1) We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct. 2) The Diamonds herein invoiced have been purchased from legitimate source not involved in funding conflict and in compliance with United Nations Resolution. The seller hereby guarantees that these diamond are conflict free, based on personal knowledge and/or written guarantees provided by the supplier of these diamonds and also free of colour & clarity treatments.		Signature & Date For KP SANGHVI & SONS 19-Oct-15 Cons. Attorney	