

ANNUAL OECD COMPLIANCE REPORT (Step-5)

For the calendar year 2021. Dated: February 8, 2022

ANNUAL REPORTING

Company Name: Indigo Jewelry, Inc.

Date: February 8, 2022

Reporting Period: Calendar year 2021

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

- We have published the policy at group level for easy accesses to stake holder.
- OECD and Best Practice Annual communication has been sent to all the active customers and supplier
- Awareness presentation on Ethical sourcing based on OECD guideline has been circulated
- Detailed policy and procedure at entity level has been established based on risk of CAHRA's is done.

1.B Structure internal management systems to support supply chain due diligence.

- Additional responsibility has been assigned to Compliance officer to look over the compliance of Ethical sourcing policy
- All key employees involved in sourcing and procurement of precious metals have been trained on our Ethical precious

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	<p>metal sourcing policy. Refresher trainings are provided.</p> <ul style="list-style-type: none"> List of Suppliers has been maintained along with status of their social and ethical compliance Ongoing monitoring of each supply and associated suppliers is carried out with the help of tools such as digital media, web search, review of supply documents, declaration and market intelligence etc.
1.C Establish a system of controls and transparency over the minerals supply chain.	<ul style="list-style-type: none"> Supplier upstream information collection process started to obtain CAHRA's information and Ethical sourcing compliance at supplier level.
1.D Strengthen company engagement with suppliers.	<ul style="list-style-type: none"> As mentioned above supplier questionnaire has been circulated and we are in the process of following up with them to obtain the filed information from them. Further we are also obtaining the vital information about suppliers from social platforms and social compliance registration such as BPP, RJC programs etc. We have received the filled questionnaire from various suppliers and in the process of

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	compiling filled supplier questionnaire data, after analysis we will be formulate supplier engagement practices based on risk reported at each supplier level (if any)
1.E Establish A Company-Level, Or Industry Wide, Grievance Mechanism as An Early Warning Risk-Awareness System.	<ul style="list-style-type: none"> We have established the grievance handling policy and procedure at group level and entity level, contact details of group compliance head for each business division such as Diamond Division and Jewelry Division has been provided in our Group Social and Ethical policy on our Web site under Business Principle Section (which is publicly available)
Step 2: Identify and Assess Risk in The Supply Chain	
Identify And Assess Risks in The Supply Chain and Assess Risks of Adverse Impacts.	<ul style="list-style-type: none"> We have established the detailed policy and procedure for identification of risk at entity level. We have categorized supply chain in to 3 major segments that its Primary suppliers, Secondary supplier and Open market suppliers. All suppliers are bifurcated in to this category and open market supplies are considered as potential risk for supplies from CAHRA's and thus step by step

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	<p>information are gathered from this category of supplier as mentioned in point 1.B & 1.C.</p> <ul style="list-style-type: none"> No potential or high-risk suppliers has been reported during the review period
Step 3: Design and Implement a Strategy to Respond to Identified Risks	
Report Findings of The Supply Chain Risk Assessment to The Designated Senior Management of The Company.	<ul style="list-style-type: none"> Ongoing monitoring of each supply is done by compliance officer to confirm its free from Conflict, were required Few Red Flags are been raised for seeking additional information and same are closed after receiving additional information provided by the suppliers. Entity level compliance officer shall report all un-answered flags to local management and Group compliance officer. In worst situation where information is half or not satisfactory management starts engagement practice and discussion and dialogue with suppliers is carried out to ensure full information in further business
Devise And Adopt a Risk Management Plan.	<ul style="list-style-type: none"> We have formulated the risk management plans at entity level considering individual entities position in supply chain and position of supplier in supply chain.

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	<ul style="list-style-type: none"> Entity compliance officer carries out monitoring of each and every business transaction and were required Red Flags are been raised and further steps are followed as mention above. Brief of companies Risk Management Practices has been is mentioned in communication of Business policy on our website.
Implement The Risk Management Plan and Monitor Performance of Risk Mitigation Efforts.	<ul style="list-style-type: none"> Entity level and group level monitoring of Red Flags and its effective closure is monitored. Compliance officer provides period status reports of OECD compliance to the management.
Internal Training	<ul style="list-style-type: none"> Each entity of the Group provides period training to all the concern employee involved in buying and selling and compliance monitoring team
Communications	<ul style="list-style-type: none"> Business principle has been published on the website covering all the COP wise policy including Ethical Precious Metal sourcing policy of the group. Over and above Annual communication on Business policy and Awareness on various

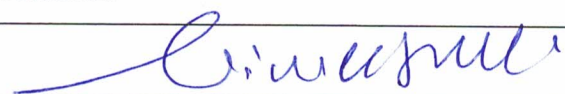
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	best practices and expectation from business partners is communicated
OPTIONAL INFORMATION ON Step 4: Carry Out Independent Third-Party Audit	
RJC COP Audit	<ul style="list-style-type: none"> Recently USA office has passed through the RJC COP 2019 and next audit is due in 2023.
Grievances And Remediation	<ul style="list-style-type: none"> No grievance of what so ever has been reported till date.

S. VINODKUMAR USA, INC.

Authorized Person Name:	NIMESH SHAH President
Authorized Person Signature:	

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