



MANDANI'S DIAM

Annual Reporting on Responsible Sourcing and Due Diligence Mechanism

Doc. No. MND-ARN-001

	Name	Designation-Department	Date
Prepared By	Mr. Pravin Goyani	FCO	10/04/2025
Checked By	Mr. Mitansh Mandani	RJC Compliance Officer/ Senior Officer	10/04/2025
Approved By	Mr. Nitinkumar Mavjibhai Mandani	Partner	10/04/2025
Next Review Date		09/04/2026	

1C, PRAVIN BUILDING, SUNDERVAN CHS. LTD., S.V. ROAD, VILE PARLE (W), MUMBAI - 400 056
Tel. : +91 22 3511 4214 Email : mandanisdiam@gmail.com



Date:	<i>[10/04/2025]</i>
Reporting period:	<i>[04/2024] to [03/2025]</i>
OECD Due Diligence Guidance	Action taken
<i>Step 1: Establish strong company management systems</i>	
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.	<p>Sourcing Policy has been established with document no. MND-POL-015.</p> <p>Sourcing Policy communicated to internal interested parties through training and also displayed on notice board.</p> <p>Sourcing Policy has been communicated to external interested parties through email communications, made publicly available on MANDANI'S DIAM official website and also displayed on notice board in office premises so that visitors can have access to it.</p>
1.B Structure internal management systems to support supply chain due diligence.	<p>The Company has prepared Manuals for Sourcing compliance and due diligence which includes procedure for risk assessment, methods for identification of red flags, risk mitigation etc.</p> <p>Training on responsible sourcing has been imparted to relevant personnel.</p> <p>The company has appointed senior officer Mr. Mitansh Mandani who bears the competence, knowledge and experience to be responsible for implementing due diligence management system.</p>
1.C Establish a system of controls and transparency over the minerals supply chain.	<p>The Company collects supplier details through KYC/KYS documents from each associated parties which include Business registration documents, Completed KYC questionnaire. Also checks against relevant government lists for individuals or organisations implicated in money laundering, fraud or involvement with prohibited organisations and/or those financing conflict.</p> <p>The company collects all information pertaining to physical description and origin of supplies from suppliers for each parcel through Invoice and sales documents and Gemmological laboratory reports and/or certificates (polished stones only).</p> <p>The company has established supplier packet and</p>

	shared with all the suppliers along with the company's requirement and obligations to comply with OECD requirements to make engagement with suppliers, the supplier packet which contains questions related to sourcing, their supplier due diligence mechanism etc.
1.D Strengthen company engagement with suppliers.	<p>The company has established supplier's packet and shared with all the suppliers along with OECD requirements and its 5 steps of due diligence mechanism.</p> <p>The suppliers packet also contains agreement to take reasonable steps to ensure that all the supplies are supplied in accordance with Company's policy on supply chain/sourcing.</p>
1.E Establish a company-level, or industry wide, grievance mechanism as an early warning risk-awareness system.	<p>The company has established this grievance procedure to hear concerns about circumstances in the supply chain involving supplies from conflict-affected and high-risk areas.</p> <p>The company shares email address on each invoices and also in supply chain/sourcing policy to contact to register grievance.</p> <p>The company also maintains grievance register to keep records on monthly basis.</p>
Step 2: Identify and assess risk in the supply chain	
Identify and assess risks in the supply chain and assess risks of adverse impacts.	<p>The company has conducted risk assessment of all the suppliers based on information from supplier's packet, government assessments and from official websites.</p> <p>No any red flag identified nor any suppliers found from conflict affected high risk areas.</p>
Step 3: Design and implement a strategy to respond to identified risks (if applicable)	
Report findings of the supply chain risk assessment to the designated senior management of the company.	Mr Mitansh Mandani receives the findings of risk assessments.
Devise and adopt a risk management plan.	The company has established risk mitigation plan to respond to the risks and impacts if identified.
Implement the risk management	The company has developed a Monitoring and

plan and monitor performance of risk mitigation efforts.	evaluation plan to monitor and track the effectiveness of mitigation measures, including the results of follow-up activities after six months to evaluate significant and measurable improvement
Internal training	The company has imparted trainings to all relevant employees in the month of August 2024 & February 2025.
Communications	The company takes feedback from stakeholders if any risk identified and based on procedure to summaries the outcome of your engagement with relevant stakeholders.
OPTIONAL INFORMATION ON Step 4: Carry out independent third-party audit	
Annual audit	The company has appointed an independent third-party auditor Mr. Jatin Patel who conducted audit twice in a year and last audit conducted for the period of October-2024 to March-2025 and no any non-conformances identified.
Grievances and remediation	The company has not received any grievance in the assessment year.





REPORTING

COP 6 & 7: HUMAN RIGHTS & DUE DILIGENCE



COP 6 & 7: HUMAN RIGHTS & DUE DILIGENCE

CONTACT INFORMATION

COMPANY NAME: MANDANI'S DIAM
DATE: 10/04/2025
REPORTING PERIOD: April 2024 to March 2025
CONTACT:

COMPANY MANAGEMENT SYSTEMS

MANDANI'S DIAM have the following policies in place, detailing our commitment to respect human rights throughout our supply chain and our supply chain due diligence on the natural Diamonds originating from conflict-affected and high-risk areas. **MANDANI'S DIAM** endorse these policies to our suppliers and stakeholders by distributing them via email mandanisdiam@gmail.com, these policies can also be accessed by our internal stakeholders via notice board display & contact compliance manager and externally via email mandanisdiam@gmail.com.

Reference Document:

RESPONSIBLE PERSON NAME & DESIGNATION		Mr. Mitansh Mandani		
S.NO	REF .NO	DOCUMENT NAME	ISSUE DATE	NEXT REVIEW DATE
1	MND-POL-16	Policy Statement of RJC Compliance	JANUARY 2025	JANUARY 2026
2	MND-POL-07	Policy Statement of Human Rights	JANUARY 2025	JULY 2025
3	MND-POL-15	Policy Statement of Supply Chain	JANUARY 2025	JANUARY 2026

COMPANY IMPLEMENTED SYSTEM

A. Supply Chain Due diligence:

To support supply chain due diligence, we have implemented the following internal measures:

1. Appointment of Senior Manager **MR. MITANSH MANDANI** is responsible for overseeing supply chain due diligence.
2. Establishment and implementation of Human rights and Supply chain policy.
3. **MR. MITANSH MANDANI**, Senior manager is responsible for the same.
4. Conducting Human right due diligence review once in six months to identify and mitigate human rights risk in our products and services.
5. Communication of human rights system to stakeholders and suppliers through email.

Reference Document:

RESPONSIBLE PERSON NAME & DESIGNATION		MR. MITANSH MANDANI (Senior Manager)		
S.NO	REF .NO	DOCUMENT NAME	ISSUE DATE	NEXT REVIEW DATE
1	MND-AML-01	Appointment order of Senior Manager	JANUARY 2025	-
2	MND-POL-07	Policy Statement of Human Rights	JULY 2024	JANUARY 2025
3	MND-POL-15	Policy Statement of Supply Chain	JANUARY 2025	JANUARY 2026
4	MND-HRT-014	Human rights Due diligence	JULY 2024	JANUARY 2025

B. Supply Chain Transparency Control

MANDANI'S DIAM have established a system of controls and transparency over our supply chain, which include our approach for identifying suppliers and identifying sources of our materials.

1. The company shall purchase/sale polished Diamonds that are fully compliant with Legal Requirements.

2. The company shall ensure that all of its respective activities are in line with the OECD Due Diligence Guidelines, The Responsible Jewellery Council Standard and as per Universal Declaration on Human Rights laid down by United Nations.
3. 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.
4. 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
5. The company shall verify counterparty details, including the Know Your Supplier (KYS) for any precious metals supplying Counterparties at regular interval.
6. As a company we communicate our expectations regarding human rights and supply chain due diligence by through email at frequent intervals. In addition to this, we also take following steps to strengthen our engagement with suppliers; Conducting due diligence on human rights and responsible sourcing once to achieve continual improvement.

Reference Document:

RESPONSIBLE PERSON NAME & DESIGNATION		MR. MITANSH MANDANI (Senior Manager)		
S.NO	REF .NO	DOCUMENT NAME	ISSUE DATE	NEXT REVIEW DATE
1	MND-CRA-001	Due Diligence procedure	April 2025	April 2026
2	MND-CRA-001	Due diligence Responsible sourcing	April 2025	April 2026
3	MND-ARN-001	Annual reporting Responsible sourcing	April 2025	April 2026

C. Grievance Mechanism

Our grievance mechanism for internal stakeholders can be accessed via contacting senior manager, grievance register and suggestion box. Our external grievance mechanism is available via email to mandanisdiam@gmail.com The employee responsible for these grievance mechanism(s) is **MR. MITANSH MANDANI** (Senior Manager).

The purpose of this Grievance mechanism 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 mandanisdiam@gmail.com **MR. MITANSH MANDANI** is responsible for implementing and reviewing this procedure.

Concerns can be raised by interested parties via email or telephone to:

Name	MR. MITANSH MANDANI
Mobile phone	+91 9820472724
Email address	mandanisdiam@gmail.com

Reference Document:

RESPONSIBLE PERSON NAME & DESIGNATION		MR. MITANSH MANDANI (Senior Manager)		
S.N	REF .NO	DOCUMENT NAME	ISSUE DATE	NEXT REVIEW DATE
0				
1	MND-POL-15	Policy Statement of Supply Chain	JANUARY 2025	JANUARY 2026
2	MND-CRA-12	CAHRA Grievance register	Monthly	Monthly

D. IDENTIFIED & ASSESSED RISKS

We assess our own and supplier's due diligence practices and those relating to human rights by conducting due diligence for Human rights process.

During our assessment of our own and our supplier's due diligence practices and those relating to human rights, we identified the low risks within our supply chain. So, there is no further action required.

Reference Document:

RESPONSIBLE PERSON NAME & DESIGNATION		MR. MITANSH MANDANI (Senior Manager)		
S.NO	REF .NO	DOCUMENT NAME	ISSUE DATE	NEXT REVIEW DATE
1	MND-HRT-014	Human rights Due diligence	JULY 2024	JANUARY 2025
2	MND-HRT-007	Human rights Breach incidents register	Monthly	Monthly

As a result of these risks being identified we have also taken the following steps to enhance our internal systems and controls:

1. Mitigation control plan is established and implemented
2. Monitoring documents is established and implemented.
3. Appointment of Responsible person for monitoring.

E. Strategy:

Our risk assessment findings are received by Director of **MANDANI'S DIAM**

To respond to the risks identified within our supply chain, we took the following steps to design and implement a risk management plan. Our risk management plan consists of the following: mitigation plan, monitoring document, responsible person for monitoring and next review date. In addition to this, we evaluated improvement of this risk after six months through due diligence process.

RESPONSIBLE PERSON NAME & DESIGNATION		MR. MITANSH MANDANI (Senior Manager)		
S.NO	REF .NO	DOCUMENT NAME	ISSUE DATE	NEXT REVIEW DATE
1	MND-HRT-014	Human rights Due diligence	JULY 2024	JANUARY 2025
2	MND-HRT-007	Human rights Breach incidents register	Monthly	Monthly
3	MND-CRA-001	Due diligence Responsible sourcing	April 2025	April 2026
4	MND-ARN-001	Annual reporting Responsible sourcing	April 2025	April 2026

F. Training and Capacity Building:

MANDANI'S DIAM has provided the training regarding human rights and other RJC requirements to our employees in **February 2025**; this training included information on human rights process in our organization. We have also provided training regarding our due diligence activities to all of our employees on same date; this training included information on due diligence process in our organization.

RESPONSIBLE PERSON NAME & DESIGNATION		MR. MITANSH MANDANI (Senior Manager)		
S.NO	REF .NO	DOCUMENT NAME	TRAINING DATE	NEXT TRAINING DATE
1	MND-TRN-002	Training records	August 2024	February 2025

G. Due diligence communication:

MANDANI'S DIAM communicate to our stakeholders regarding our due diligence activities and efforts to prevent human rights risks. This communication is in the form of Email. When a human rights risk is identified we communicate the risk and how we are addressing it to potentially affected stakeholders by Email.

Since our last report no grievances have been raised regarding human rights risks or our supply chain due diligence:

RESPONSIBLE PERSON NAME & DESIGNATION		MR. MITANSH MANDANI (Senior Manager)		
S.NO	REF .NO	DOCUMENT NAME	ISSUE DATE	NEXT REVIEW DATE
1	MND-HRT-014	Human rights Due diligence	JULY 2024	JANUARY 2025
2	MND-HRT-007	Human rights Breach incidents register	Monthly	Monthly
3	MND-CRA-001	Due diligence Responsible sourcing	April 2025	April 2026
4	MND-ARN-001	Annual reporting Responsible sourcing	April 2025	April 2026

H. Carry out a third-party audit (optional information)

MANDANI'S DIAM has joined the RJC in 2022 and has been planning to achieve certifications.

In support of our continuous improvement journey, our latest third-party RJC audit planned on within our organisation against the RJC COP 2019 on April 2025.

