

Social Policy Manual
Sky Gold and Diamonds Ltd group companies

Version 1.0 | Oct 2025



Note:

This Manual/Policy shall be reviewed periodically to ensure continued compliance with organizational requirements, applicable laws, RJC standards, and best industry practices.

In the event of any changes related to processes, departmental or organizational structure, roles and responsibilities, committee members, emergency contacts, mentors, first aid personnel, or any other operational updates, the Human Resources Department Head shall be responsible for reviewing, updating, and communicating the revised information in this Manual/Policy accordingly.

If any Process, Changes & Amendments are not communicated to HRD department through mail or written note, will be considered as “Major Non-Conformance” for Human Resource Department.

Document Confidentiality Statement:

The information in this document is confidential to the person to whom it is addressed and should not be disclosed to any other person. It may not be reproduced in whole, or in part, nor may any of the information contained therein be disclosed without the prior consent of the directors of Sky Gold and Diamonds Ltd group companies. A recipient may not solicit, directly or indirectly (whether through an agent or otherwise) the participation of another institution or person without the prior approval of the directors of the Company.

The contents of this document have not been independently verified and they do not purport to be comprehensive, or to contain all the information that a prospective investor may need. No representation, warranty or undertaking, expressed or implied is or will be made or given and no responsibility or liability is or will be accepted by the Company or by any of its directors, employees or advisors in relation to the accuracy or completeness of this document or any other written or oral information made available in connection with the Company.

Any form of reproduction, dissemination, copying, disclosure, modification, distribution and or publication of this material is strictly prohibited.

Document Revision History

Version	Date	Changed By	Revision Description
Version-1	25.10.2025	--	Original/Initial Draft

Director Team	Manager - HR	Dept. Head	VP - Operations	Managing Director
Prepared By	Reviewed By	Verified & Acknowledged By	Approved By	Authorized By

CHAPTER No.	CONTENTS	PAGE No.
	OVERVIEW	
1.	Code of Conduct	4
2.	Human Rights Policy	13
3.	Equal Opportunity Policy	18
4.	Anti-Harassment (POSH) Policy	23-29
5.	Diversity & Inclusion Policy	30-35
6.	Employee Welfare Policy	36-41
7.	Health & Safety Policy	42-48
8.	Fire & Emergency Response Policy	49-56
9.	Whistleblower Policy	57-63
10.	Grievance Redressal Policy	64-71
11.	Child Labour Prevention Policy	72-78
12.	Ethical Sourcing Policy	79-86
13.	CSR & Community Engagement Policy	87-93

14.	Workplace Security Policy	94
15.	ESG & Sustainability Policy	103
16.	Responsible Sourcing and Self-Assessment Policy	112
17.	Supplier Chain Evaluation Policy	119

1. CODE OF CONDUCT POLICY

Sky Gold and Diamonds Ltd group companies

1. PURPOSE

The purpose of this Code of Conduct Policy is to establish a framework of ethical standards, professional behaviour, integrity, accountability, and legal compliance across all operations of Sky Gold and Diamonds Ltd group companies.

This policy is designed to:

- Promote ethical and responsible business conduct
- Protect the reputation and values of the company
- Ensure compliance with applicable laws and regulations
- Maintain transparency and fairness in all business dealings
- Foster a safe, respectful, and inclusive work environment
- Strengthen stakeholder trust and corporate governance practices

The company believes that ethical conduct is the foundation of sustainable business growth and long-term stakeholder confidence.

2. SCOPE

This policy applies to:

- Board of Directors
- Permanent employees
- Contract employees
- Consultants and advisors
- Interns and trainees
- Vendors and contractors
- Business associates and third-party representatives

The policy is applicable across:

- Corporate offices
- Manufacturing facilities
- Warehouses
- Project sites
- Branch offices
- Customer interaction points

Every individual associated with the company is expected to understand, follow, and comply with this policy.

3. POLICY STATEMENT

Sky Gold and Diamonds Ltd group companies is committed to conducting its business with:

- Integrity
- Honesty
- Transparency
- Professionalism
- Accountability
- Respect for people and laws

All employees and stakeholders shall:

- Conduct themselves ethically and professionally
- Comply with company policies and legal requirements
- Avoid misconduct, fraud, corruption, and unethical behaviour
- Protect company assets and confidential information
- Maintain dignity and mutual respect in the workplace

The company maintains zero tolerance toward unethical practices, harassment, discrimination, corruption, violence, or misconduct.

4. CORE VALUES

The following values guide employee conduct and business decisions:

4.1 Integrity

Employees shall act honestly and ethically in all situations.

4.2 Respect

All individuals shall be treated with dignity, fairness, and professionalism.

4.3 Accountability

Employees are responsible for their actions, decisions, and behaviour.

4.4 Transparency

Business activities shall be conducted openly and fairly.

4.5 Compliance

All operations shall comply with applicable laws, regulations, and company policies.

4.6 Safety

Workplace health, safety, and wellbeing shall remain a priority.

5. STANDARDS OF PROFESSIONAL CONDUCT

5.1 Workplace Behaviour

Employees are expected to:

- Maintain professionalism at all times
- Treat colleagues respectfully
- Promote teamwork and collaboration
- Avoid abusive, threatening, or offensive behaviour
- Follow workplace discipline and company procedures

The following behaviours are strictly prohibited:

- Harassment or bullying
- Verbal or physical abuse
- Discrimination
- Intimidation
- Workplace violence
- Use of offensive language

6. COMPLIANCE WITH LAWS

Employees must comply with all applicable:

- Labour laws
- Corporate laws
- Health and safety regulations
- Environmental regulations
- Tax laws
- Data privacy requirements
- Anti-bribery and anti-corruption laws

Violation of legal requirements may result in disciplinary action and legal consequences.

7. CONFLICT OF INTEREST

Employees shall avoid situations where personal interests conflict with company interests.

Examples include:

- Personal relationships influencing business decisions
- Financial interests in supplier or competitor companies
- Accepting improper gifts or benefits
- Outside employment affecting company responsibilities

Employees must immediately disclose any potential conflict of interest to management or HR.

8. CONFIDENTIALITY AND DATA PROTECTION

Employees are responsible for protecting confidential and sensitive information including:

- Business strategies
- Financial information
- Customer information
- Employee records
- Technical data
- Production processes
- Trade secrets

Confidential information shall not be:

- Shared without authorization
- Used for personal benefit
- Disclosed to external parties improperly

Employees must follow company cybersecurity and data protection procedures.

9. ANTI-BRIBERY AND ANTI-CORRUPTION

The company strictly prohibits:

- Bribery
- Corruption
- Illegal payments
- Kickbacks
- Fraudulent practices
- Unethical business inducements

Employees shall not:

- Offer or accept bribes

- Provide improper gifts or favors
- Influence decisions through unethical means

All business dealings must remain transparent and lawful.

10. USE OF COMPANY ASSETS

Employees shall use company resources responsibly and only for authorized purposes.

Company assets include:

- Machinery and equipment
- Raw materials and inventory
- Vehicles
- IT systems and software
- Financial resources
- Documents and records

Unauthorized use, theft, negligence, or misuse of company property is prohibited.

11. HEALTH, SAFETY, AND SECURITY

Employees must:

- Follow all safety procedures
- Use personal protective equipment (PPE)
- Report unsafe conditions immediately
- Participate in safety training and drills
- Follow emergency response procedures

The company is committed to maintaining a safe and secure workplace for all employees and visitors.

12. EQUAL OPPORTUNITY AND RESPECT

The company promotes equal opportunity and prohibits discrimination based on:

- Gender

- Religion
- Age
- Disability
- Marital status
- Ethnicity
- Social background

All employees shall be treated fairly and respectfully.

13. SOCIAL MEDIA AND PUBLIC COMMUNICATION

Employees must act responsibly on public and digital platforms.

Employees shall not:

- Share confidential company information
- Post offensive content related to the company
- Misrepresent company positions
- Damage company reputation through online conduct

Only authorized personnel may communicate officially on behalf of the company.

14. REPORTING MISCONDUCT

Employees are encouraged to report:

- Ethical violations
- Fraud or theft
- Harassment
- Safety concerns
- Corruption
- Policy violations

Reports may be made through:

- Reporting manager
- HR department
- Compliance officer
- Whistleblower mechanism

The company will maintain confidentiality and prohibit retaliation against individuals reporting concerns in good faith.

15. INVESTIGATION PROCESS

All reported violations shall be:

- Reviewed fairly and objectively
- Investigated confidentially
- Documented appropriately
- Resolved according to company procedures

Employees are expected to cooperate during investigations.

16. DISCIPLINARY ACTION

Violation of this policy may result in:

- Verbal warning
- Written warning
- Suspension
- Recovery of losses
- Termination of employment
- Legal action where applicable

Disciplinary action shall depend on the severity and nature of the violation.

17. RESPONSIBILITIES

Employees

Employees are responsible for:

- Understanding and complying with this policy
- Maintaining ethical conduct
- Reporting misconduct
- Participating in compliance training

Managers and Supervisors

Managers shall:

- Lead by example
- Promote ethical culture
- Address concerns promptly
- Ensure policy compliance within teams

Human Resources and Compliance Team

Responsible for:

- Policy communication
- Training and awareness
- Monitoring compliance
- Supporting investigations

18. TRAINING AND AWARENESS

The company shall conduct regular:

- Ethics training
- Safety awareness programs
- Compliance workshops
- Workplace conduct sessions

- ESG and governance awareness programs

Employees may be required to acknowledge acceptance of this policy periodically.

19. POLICY REVIEW

This policy shall be reviewed periodically to ensure alignment with:

- Legal and regulatory changes
- Industry standards
- ESG expectations
- Corporate governance requirements
- Business operational needs

20. APPROVAL

This Code of Conduct Policy is approved by the Board of Directors of Sky Gold and Diamonds Ltd group companies and shall remain effective until revised or replaced.

2. Human Rights Policy

The company respects internationally recognized human rights and prohibits discrimination, forced labour, child labour, and workplace abuse across all operations and supply chains.

1. Purpose

The purpose of this Human Rights Policy is to establish Sky Gold and Diamonds Ltd group companies commitment towards protecting and respecting internationally recognized human rights across all business operations, manufacturing units, offices, and supply chain activities.

This policy aims to:

- Promote ethical, fair, and responsible business practices.
- Ensure compliance with the Responsible Jewellery Council (RJC) Code of Practices, applicable labour laws, and international human rights standards.
- Prevent discrimination, child labour, forced labour, harassment, abuse, and exploitation in any form.
- Provide a safe, respectful, inclusive, and healthy work environment for all employees and stakeholders.
- Strengthen accountability and transparency within the organization and supply chain.

2. Scope

This policy applies to:

- All employees of Sky Gold and Diamonds Ltd group companies, including permanent, temporary, trainee, apprentice, contract, and part-time employees.
- All departments, manufacturing units, corporate offices, and business operations.
- Contractors, consultants, suppliers, vendors, service providers, and business partners associated with the Company.
- Recruitment agencies and third-party manpower providers engaged by the organization.

This policy is applicable across all operational locations of Sky Gold and Diamonds Ltd group companies

3. Policy Statement

Sky Gold and Diamonds Ltd group companies respects and supports internationally recognized human rights principles including:

- Universal Declaration of Human Rights (UDHR)
- International Labour Organization (ILO) Core Conventions
- Applicable Indian Labour Laws
- Responsible Jewellery Council (RJC) Code of Practices

The Company is committed to conducting business in a manner that protects human dignity, promotes equality, and ensures fair treatment for all individuals.

The Company strictly prohibits:

- Child labour
- Forced, bonded, or involuntary labour
- Human trafficking
- Physical, verbal, sexual, or psychological harassment
- Workplace violence and abuse
- Discrimination of any kind
- Retaliation against employees raising genuine concerns

4. Equal Opportunity & Non-Discrimination

The Company provides equal employment opportunities to all employees and applicants without discrimination based on:

- Gender
- Religion
- Caste
- Race
- Nationality
- Age
- Disability
- Marital status
- Sexual orientation
- Social background or any legally protected status

Employment decisions including recruitment, training, promotion, compensation, and termination shall be based solely on merit, qualification, experience, and business requirements.

5. Child Labour & Young Workers

The Company strictly prohibits employment of child labour in any form.

- No individual below the legally permissible age under applicable laws shall be employed.
- Age verification documents shall be collected and maintained during hiring.
- Young workers, where legally permitted, shall not be engaged in hazardous operations or night shifts.

5. 6. Forced Labour Prevention & Monitoring Controls

The Company strictly prohibits all forms of forced, bonded, trafficked, involuntary, or coercive labour across its operations and supply chain.

The Company shall implement the following controls:

- Employment shall be voluntary and based on employee consent.
- Employees shall be free to resign upon reasonable notice as per applicable laws.

- The Company and labour contractors shall not retain original identity documents, passports, or personal belongings of employees.
- Recruitment fees, deposits, or unlawful deductions from employees are strictly prohibited.
- Employees shall have freedom of movement during working hours and after shifts, subject to reasonable workplace safety and security requirements.
- Where accommodation facilities are provided, dormitory conditions shall be safe, hygienic, and free from restrictions that may amount to forced labour.
- Labour contractors and suppliers shall be periodically monitored and assessed for compliance with labour and human rights requirements.
- Worker interviews, audits, and grievance mechanisms may be used to identify forced labour risks.
- Any identified violation shall result in immediate corrective action and may lead to disciplinary action or termination of supplier/business relationships.

7. Workplace Health, Safety & Welfare

The Company is committed to providing a safe, healthy, and hygienic workplace by:

- Implementing occupational health and safety measures.
- Conducting regular safety training and emergency drills.
- Providing necessary PPE and safety equipment.
- Maintaining first aid and medical facilities.
- Promoting employee welfare and wellbeing initiatives.

8. Working Hours, Wages & Benefits

The Company shall ensure:

- Compliance with statutory wage and labour laws.
- Payment of fair wages and overtime as applicable.
- Provision of statutory benefits including PF, ESIC, leave, gratuity, and bonus where applicable.
- Working hours and overtime in accordance with applicable legal requirements.

9. Grievance Mechanism

Employees may raise concerns related to:

- Harassment
- Discrimination
- Abuse
- Unsafe working conditions
- Human rights violations

All complaints shall be handled confidentially and without retaliation.

Employees may report concerns to:

- HR Department
- Welfare Officer
- Compliance Committee
- Management

10. Supplier & Contractor Responsibility

The Company expects all suppliers, contractors, and business partners to:

- Follow ethical labour practices.
- Comply with applicable labour laws.
- Avoid child labour, forced labour, and discrimination.
- Maintain safe working conditions.

The Company reserves the right to review and assess supplier compliance as part of due diligence and audit processes.

11. Roles & Responsibilities

Management

- Ensure implementation and monitoring of this policy.
- Promote ethical business practices and accountability.

Human Resources Department

- Ensure fair recruitment and workplace practices.
- Conduct awareness and training programs.

- Monitor compliance and maintain records.

Employees

- Treat others with dignity and respect.
- Follow company policies and report violations.

12. Compliance & Monitoring

The Company shall:

- Conduct periodic internal reviews and audits.
- Maintain records related to labour practices and employee welfare.
- Take corrective action for policy violations.
- Continuously improve human rights practices in line with RJC standards.

Non-compliance with this policy may result in disciplinary action, termination of employment, or discontinuation of business relationships.

13. Review of Policy

This policy shall be reviewed periodically by management and updated as required to ensure ongoing compliance with:

- Applicable laws
- Organizational requirements

Industry best practices

3. Equal Opportunity Policy

Equal Opportunity Policy

1. Purpose

The purpose of this Equal Opportunity Policy is to ensure that all employment-related decisions at Sky Gold and Diamonds Ltd group companies are made fairly, transparently, and without discrimination. The Company is committed to creating and maintaining a workplace that promotes equality, diversity, inclusion, mutual respect, and equal access to employment opportunities for all individuals.

This policy aims to:

- Promote a fair and inclusive work environment.

- Prevent discrimination, harassment, victimization, or bias in any form.
- Ensure equal opportunity in recruitment, training, promotion, compensation, transfers, and other employment practices.
- Support compliance with applicable labour laws and Responsible Jewellery Council (RJC) Code of Practices.
- Encourage diversity and respect across all levels of the organization.

2. Scope

This policy applies to:

- All employees of Sky Gold and Diamonds Ltd group companies, including permanent, temporary, trainees, apprentices, contract staff, consultants, and part-time employees.
- Job applicants, interns, and candidates participating in recruitment processes.
- All departments, manufacturing units, offices, and operational locations.
- Third-party contractors, suppliers, and recruitment agencies associated with the Company.

This policy covers all employment practices including:

- Recruitment & selection
- Compensation & benefits
- Promotions & transfers
- Training & development
- Performance management
- Disciplinary actions
- Termination & separation

3. Policy Statement

Sky Gold and Diamonds Ltd group companies is committed to providing equal employment opportunities to all employees and applicants based on:

- Merit

- Qualification
- Skills
- Competency
- Experience
- Business requirements

The Company strictly prohibits discrimination or unfair treatment on the basis of:

- Gender
- Religion
- Caste
- Race
- Ethnicity
- Nationality
- Disability
- Age
- Marital status
- Sexual orientation
- Social or economic background
- Political affiliation
- Any other legally protected characteristic

All employment decisions shall be objective, transparent, and free from bias or favouritism.

4. Recruitment & Selection

The Company shall ensure that:

- Recruitment processes are fair, transparent, and merit-based.
- Job advertisements and interviews do not contain discriminatory language or criteria.

- Candidates are assessed solely based on job-related qualifications and competencies.
- Equal opportunity is provided to eligible candidates irrespective of personal background.
- Reasonable accommodations are considered wherever applicable.

Recruitment agencies and hiring partners engaged by the Company are also expected to comply with this policy.

5. Workplace Conduct & Inclusion

The Company promotes a workplace culture built on:

- Respect
- Dignity
- Inclusion
- Teamwork
- Professional behaviour

Employees are expected to:

- Treat colleagues fairly and respectfully.
- Avoid discriminatory behaviour, harassment, bullying, or victimization.
- Support an inclusive and collaborative work environment.

Any form of offensive behaviour, discriminatory remarks, exclusion, or workplace harassment shall not be tolerated.

6. Training, Development & Career Growth

The Company shall provide equal access to:

- Learning and development programs
- Skill enhancement initiatives
- Promotions and career advancement opportunities
- Performance evaluation processes

Career progression shall be based on performance, potential, competency, and organizational requirements.

7. Compensation & Benefits

The Company is committed to ensuring:

- Fair and equitable compensation practices.
- Equal pay for equal work, subject to skills, performance, experience, and role responsibilities.
- Access to statutory and organizational benefits without discrimination.

8. Prevention of Harassment & Retaliation

The Company prohibits:

- Harassment
- Bullying
- Victimization
- Retaliation against employees raising concerns in good faith

Any employee who reports discrimination, harassment, or unfair treatment shall be protected from retaliation or adverse action.

9. Grievance Redressal Mechanism

Employees who experience or witness discrimination, harassment, or unequal treatment may report concerns through:

- HR Department
- Reporting Manager
- Welfare Officer
- Internal Committee (where applicable)
- Management

All complaints shall be:

- Investigated fairly and confidentially

- Addressed promptly
- Handled without retaliation against the complainant

Appropriate disciplinary action may be taken against individuals found violating this policy.

10. Roles & Responsibilities

Management

- Ensure implementation of this policy.
- Promote diversity, equality, and inclusion across the organization.
- Take corrective actions where required.

Human Resources Department

- Ensure fair HR practices and policy compliance.
- Conduct awareness and sensitization programs.
- Monitor grievances and corrective actions.

Employees

- Maintain respectful workplace behaviour.
- Follow company policies and report violations responsibly.

11. Compliance & Monitoring

The Company shall:

- Periodically review employment practices.
- Monitor recruitment, promotion, and compensation processes.
- Conduct internal audits and awareness programs.
- Ensure compliance with applicable laws and RJC standards.

Violations of this policy may result in disciplinary action, including termination of employment or contractual relationship.

12. Policy Review

This policy shall be reviewed periodically and updated as required to ensure compliance with:

- Applicable labour laws
- Responsible Jewellery Council (RJC) Code of Practices
- Industry best practices
- Organizational requirements

4. Anti-Harassment (POSH) Policy

Anti-Harassment & Prevention of Sexual Harassment (POSH) Policy

1. Purpose

Sky Gold and Diamonds Ltd group companies is committed to providing a safe, secure, respectful, and inclusive workplace for all employees. The purpose of this Anti-Harassment & Prevention of Sexual Harassment (POSH) Policy is to prevent, prohibit, and address all forms of harassment, discrimination, intimidation, bullying, and sexual harassment at the workplace.

This policy aims to:

- Ensure a work environment free from harassment and inappropriate behaviour.
- Promote dignity, equality, and mutual respect among employees.
- Comply with the provisions of **The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013** and applicable labour laws.
- Establish a fair grievance redressal mechanism for reporting and resolving complaints.
- Create awareness regarding acceptable workplace conduct and responsibilities.

2. Scope

This policy applies to:

- All employees including permanent, temporary, trainees, apprentices, consultants, contract staff, interns, and part-time employees.
- Visitors, vendors, clients, contractors, suppliers, and third parties interacting with the organization.
- All workplace locations including:
 - Manufacturing units

- Offices
- Warehouses
- Corporate offices
- Company transportation
- Business travel
- Training programs
- Company-sponsored events
- Virtual/online work environments and communications

This policy is applicable irrespective of gender, designation, employment status, or location.

3. Policy Statement

Sky Gold and Diamonds Ltd group companies has zero tolerance towards:

- Sexual harassment
- Verbal abuse
- Physical intimidation
- Bullying
- Workplace harassment
- Mental harassment
- Discrimination
- Retaliation against complainants or witnesses

All employees are entitled to work in an environment that promotes:

- Respect
- Professionalism
- Equality
- Safety

- Dignity

Any form of harassment or misconduct shall be treated as a serious violation of company policy and may result in disciplinary action.

4. Definition of Sexual Harassment

Sexual harassment includes any unwelcome act or behaviour, whether direct or implied, such as:

Physical Conduct

- Unwanted physical contact or advances
- Touching, blocking movement, or invasion of personal space

Verbal Conduct

- Sexually coloured remarks
- Inappropriate jokes or comments
- Repeated requests for dates despite refusal
- Offensive comments regarding appearance or gender

Non-Verbal Conduct

- Staring or gestures
- Displaying offensive pictures, videos, or messages
- Sending inappropriate emails, texts, or social media messages

Quid Pro Quo Harassment

- Demanding sexual favours in exchange for employment benefits, promotions, appraisals, or job security

Hostile Work Environment

Any conduct that creates an intimidating, offensive, humiliating, or hostile working environment.

5. Other Forms of Workplace Harassment

The Company also prohibits:

- Bullying
- Threats or intimidation
- Abusive language
- Humiliation
- Mental harassment
- Discrimination based on gender, caste, religion, age, disability, or other protected status
- Retaliation against employees reporting concerns

6. Responsibilities of Employees

All employees are expected to:

- Treat colleagues with dignity and respect.
- Maintain professional behaviour at all times.
- Avoid inappropriate comments, jokes, gestures, or conduct.
- Report incidents of harassment promptly.
- Cooperate in investigations honestly and confidentially.

False complaints made with malicious intent may also attract disciplinary action.

7. Responsibilities of Management & HR

The Company Management and HR Department shall:

- Ensure implementation of this policy.
- Conduct POSH awareness and sensitization programs.
- Display POSH awareness notices at workplace locations.
- Ensure confidentiality and fair handling of complaints.
- Provide a safe environment for complainants and witnesses.
- Take corrective and disciplinary actions where required.

8. Internal Committee (IC)

As per the POSH Act, the Company shall constitute an Internal Committee (IC) comprising:

- Presiding Officer (Senior woman employee)
- Minimum 4 members.
- At least 50% women members.
- Employee members committed to women welfare/legal awareness
- External member familiar with POSH/legal matters (The External Member of the Internal Committee shall be a person from an NGO, legal background, social work field, or any individual familiar with women's rights, POSH compliance, labour laws, or sexual harassment prevention, as per the POSH Act, 2013)
- "The tenure of the Internal Committee members shall not exceed 3 years from the date of nomination, as per the POSH Act, 2013."

The Internal Committee shall:

- Receive and investigate complaints
- Conduct fair inquiries
- Maintain confidentiality
- Submit recommendations to management
- The Internal Committee shall submit an annual report containing details of complaints received, resolved, pending cases, awareness programs conducted, and actions taken, as per the POSH Act, 2013.

9. Complaint Mechanism

Any employee who experiences or witnesses harassment may:

- Submit a written complaint to HR or the Internal Committee.
- Report incidents verbally or through official communication channels.

Complaint Timeline

- Complaints should preferably be made within **3 months** of the incident.

Confidentiality

All complaints, investigations, witness statements, and proceedings shall remain strictly confidential.

10. Inquiry Process

Upon receiving a complaint:

1. The Internal Committee shall acknowledge the complaint.
2. Preliminary review and inquiry shall be initiated.
3. Both parties shall be given an opportunity to present their case.
4. Evidence and witness statements shall be reviewed.
5. Findings and recommendations shall be submitted to management.

The inquiry shall be conducted in a fair, unbiased, and timely manner.

11. Disciplinary Action

Depending on the severity of misconduct, disciplinary action may include:

- Written warning
- Apology
- Counselling
- Suspension
- Termination of employment
- Legal action where applicable

Any retaliation against complainants or witnesses shall attract strict disciplinary action.

12. Protection Against Retaliation

The Company strictly prohibits retaliation against:

- Complainants
- Witnesses
- Committee members
- Employees participating in investigations

Any retaliatory action shall be treated as misconduct.

13. Awareness & Training

The Company shall:

- Conduct periodic POSH awareness and sensitization programs.
- Train employees and managers on workplace conduct and compliance.
- Maintain records of training and complaint resolution as part of statutory and audit requirements.

14. Compliance & Monitoring

The Company shall:

- Ensure compliance with the POSH Act, labour laws, and RJC standards.
- Maintain complaint registers and records confidentially.
- Review the effectiveness of the policy periodically.
- Take corrective actions and preventive measures where necessary.

15. Policy Review

This policy shall be reviewed periodically and updated as required based on:

- Changes in applicable laws
- Organizational requirements
- Audit observations
- Industry best practices

5. Diversity & Inclusion Policy

1. Purpose

Sky Gold and Diamonds Ltd group companies is committed to fostering a diverse, equitable, and inclusive workplace where all employees are treated with dignity, fairness, and respect. The purpose of this Diversity & Inclusion Policy is to create an environment that values individual differences, encourages equal participation, and promotes a culture of belonging across all levels of the organization.

This policy aims to:

- Promote diversity and inclusion within the workplace.
- Encourage equal opportunity and fair treatment.
- Prevent discrimination, harassment, bias, and exclusion.
- Build a positive and collaborative work culture.
- Support innovation, creativity, employee engagement, and organizational growth through diverse perspectives.
- Ensure compliance with applicable labour laws and Responsible Jewellery Council (RJC) Code of Practices.

2. Scope

This policy applies to:

- All employees including permanent, temporary, contract, trainee, apprentice, intern, consultant, and part-time staff.
- All departments, manufacturing units, corporate offices, retail operations, and business locations of Sky Gold and Diamonds Ltd group companies
- Recruitment agencies, suppliers, contractors, vendors, and third-party service providers associated with the Company.

This policy applies across all employment-related practices including:

- Recruitment & selection
- Training & development
- Promotions & transfers
- Compensation & benefits
- Performance management
- Workplace interactions and conduct
- Employee engagement activities

3. Policy Statement

Sky Gold and Diamonds Ltd group companies values and respects the diversity of its workforce and believes that an inclusive workplace contributes to better business performance, employee satisfaction, creativity, and innovation.

The Company is committed to providing equal opportunities regardless of:

- Gender
- Age
- Religion
- Caste
- Race
- Ethnicity
- Nationality
- Marital status
- Disability
- Educational background
- Social or economic status
- Sexual orientation
- Any other legally protected characteristic

The Company does not tolerate:

- Discrimination
- Harassment
- Bias
- Exclusion
- Victimization
- Stereotyping

- Unequal treatment

All employment decisions shall be based on merit, qualifications, competencies, experience, and business requirements.

4. Commitment to Diversity

The Company is committed to:

- Building a workforce that reflects diverse backgrounds and perspectives.
- Encouraging participation and equal representation across departments and functions.
- Promoting fair hiring and advancement opportunities.
- Supporting employees from different cultures, communities, and experiences.
- Creating awareness regarding diversity, equality, and inclusion.

The organization recognizes that diversity strengthens teamwork, problem-solving, decision-making, and overall organizational effectiveness.

5. Inclusive Workplace Environment

SKY GOLD AND DIAMONDS LTD GROUP COMPANIES strives to maintain a workplace culture where:

- Employees feel valued, respected, and included.
- Open communication and collaboration are encouraged.
- Individual opinions and ideas are heard without fear of discrimination or retaliation.
- Employees can perform their duties in a safe and supportive environment.

All employees are expected to:

- Respect individual differences.
- Maintain professional and inclusive behaviour.
- Avoid discriminatory remarks, jokes, gestures, or conduct.
- Support teamwork and collaboration.

6. Equal Opportunity in Employment

The Company shall ensure fairness and transparency in:

- Recruitment & hiring
- Promotions
- Transfers
- Training opportunities
- Compensation practices
- Performance evaluations
- Career development opportunities

No employee or applicant shall be disadvantaged based on personal background or protected characteristics.

7. Prevention of Discrimination & Harassment

The Company strictly prohibits:

- Workplace harassment
- Bullying
- Victimization
- Offensive behaviour
- Discriminatory practices
- Retaliation against employees raising concerns

Any employee found engaging in discriminatory or inappropriate behaviour may face disciplinary action as per company policy.

8. Accessibility & Employee Support

Where reasonably practicable, the Company shall:

- Provide equal access to workplace facilities and opportunities.

- Consider reasonable accommodations for employees with disabilities or specific needs.
- Promote employee welfare and wellbeing initiatives.
- Encourage employee participation in organizational activities and engagement programs.

9. Roles & Responsibilities

Management

- Promote diversity and inclusion across the organization.
- Ensure implementation and monitoring of this policy.
- Take corrective action in case of policy violations.

Human Resources Department

- Ensure fair and inclusive HR practices.
- Conduct awareness and sensitization programs.
- Monitor grievances related to discrimination or exclusion.
- Support employee engagement and wellbeing initiatives.

Employees

- Treat colleagues with dignity and respect.
- Promote inclusive behaviour and teamwork.
- Report incidents of discrimination or harassment responsibly.

10. Grievance Redressal

Employees who experience or witness discrimination, harassment, exclusion, or unfair treatment may report concerns to:

- HR Department
- Reporting Manager
- Welfare Officer
- POSH/Internal Committee (where applicable)

- Management

All complaints shall be:

- Handled confidentially
- Investigated fairly
- Addressed promptly without retaliation

11. Training & Awareness

The Company shall:

- Conduct regular diversity and inclusion awareness programs.
- Promote respectful workplace behaviour through communication and training.
- Encourage leadership participation in inclusion initiatives.
- Integrate diversity principles into HR and management practices.

12. Compliance & Monitoring

The Company shall:

- Periodically review diversity and inclusion practices.
- Monitor compliance with labour laws, ethical standards, and RJC requirements.
- Maintain records related to grievances, corrective actions, and awareness programs.
- Continuously improve workplace inclusion practices.

Non-compliance with this policy may result in disciplinary action.

13. Policy Review

This policy shall be reviewed periodically and updated as required to align with:

- Applicable laws and regulations
- RJC Code of Practices
- Organizational requirements
- Industry best practices

6. Employee Welfare Policy

1. Purpose

Sky Gold and Diamonds Ltd group companies believes that employee welfare is essential for maintaining a productive, healthy, safe, and motivated workforce. The purpose of this Employee Welfare Policy is to promote the overall wellbeing, safety, morale, and development of employees by providing appropriate welfare facilities, support systems, and workplace benefits.

This policy aims to:

- Enhance employee wellbeing and job satisfaction.
- Provide a safe, healthy, and supportive working environment.
- Promote physical, mental, and social welfare of employees.
- Ensure compliance with applicable labour laws, health & safety regulations, and Responsible Jewellery Council (RJC) Code of Practices.
- Encourage employee engagement, dignity, equality, and work-life balance.
- Strengthen employee retention and organizational culture.

2. Scope

This policy applies to:

- All permanent, temporary, trainee, apprentice, contract, part-time, and probationary employees of Sky Gold and Diamonds Ltd group companies
- All manufacturing units, offices, warehouses, retail locations, and operational facilities of the Company.
- Welfare facilities and employee support services provided directly or indirectly by the organization.

This policy covers:

- Health & safety welfare
- Workplace facilities
- Employee engagement and wellbeing initiatives
- Medical and emergency support

- Hygiene and sanitation
- Grievance handling
- Training and awareness programs
- Statutory welfare compliance

3. Policy Statement

Sky Gold and Diamonds Ltd group companies is committed to providing a workplace that supports employee welfare, dignity, and wellbeing. The Company shall ensure that employees are treated fairly and provided with necessary facilities, resources, and support to perform their duties effectively and safely.

The Company shall strive to:

- Maintain safe and hygienic working conditions.
- Promote employee health and safety awareness.
- Provide welfare amenities and statutory benefits.
- Encourage employee participation, engagement, and communication.
- Foster a positive and respectful work culture.

4. Health & Safety Welfare

The Company is committed to maintaining a safe and healthy workplace by:

- Providing clean and hygienic working conditions.
- Conducting regular safety training and awareness programs.
- Providing Personal Protective Equipment (PPE) wherever required.
- Ensuring availability of first aid facilities and trained first aid personnel.
- Conducting periodic emergency drills and evacuation training.
- Maintaining fire safety systems and emergency response mechanisms.
- Promoting occupational health and accident prevention practices.

Employees are expected to follow all safety instructions, use PPE properly, and report unsafe conditions immediately.

5. Welfare Facilities Provided

The Company may provide the following employee welfare facilities, depending on operational requirements and statutory applicability:

Workplace Facilities

- Clean drinking water
- Hygienic washrooms and sanitation facilities
- Adequate lighting and ventilation
- Seating and rest areas
- Locker facilities
- Uniforms and ID cards
- Canteen or food arrangements (where applicable)

Health & Medical Support

- First aid facilities
- Medical assistance during emergencies
- Health awareness programs
- Medical check-ups (where applicable)

Employee Support

- Assistance with salary accounts and statutory registrations
- Leave benefits as per company policy
- Employee counselling and grievance support
- Welfare officer support and coordination

Transportation & Accommodation

Where applicable, the Company may facilitate transportation or accommodation support based on operational requirements.

6. Statutory Benefits

The Company shall provide applicable statutory benefits in compliance with labour laws, including:

- Provident Fund (PF)
- ESIC (where applicable)
- Bonus
- Gratuity
- Paid leave and holidays
- Maternity benefits
- Overtime wages as applicable

All employees shall be informed regarding applicable benefits and eligibility criteria.

7. Employee Engagement & Wellbeing

The Company encourages employee engagement and morale-building activities such as:

- Training and development programs
- Employee recognition and reward programs
- Festival celebrations and cultural activities
- Sports and recreational initiatives
- Team-building activities
- Awareness and wellness programs

The organization believes that employee engagement contributes positively to productivity, motivation, and organizational growth.

8. Grievance Handling Mechanism

Employees may raise concerns related to:

- Workplace welfare
- Safety issues
- Harassment or discrimination
- Working conditions
- Facilities and amenities
- Employment-related concerns

Concerns may be reported to:

- HR Department
- Welfare Officer
- Reporting Manager
- Management

The Company shall ensure:

- Fair and confidential handling of grievances.
- Timely investigation and resolution.
- Protection against retaliation for genuine complaints.

9. Employee Responsibilities

Employees are expected to:

- Follow workplace safety and welfare guidelines.
- Maintain cleanliness and discipline.
- Use welfare facilities responsibly.
- Cooperate during training, safety drills, and welfare initiatives.
- Respect colleagues and maintain professional behaviour.
- Report hazards, accidents, or unsafe conditions immediately.

10. Roles & Responsibilities

Management

- Ensure implementation of welfare measures and statutory compliance.
- Allocate resources for employee wellbeing initiatives.
- Promote a safe and respectful work environment.

Human Resources Department

- Coordinate employee welfare programs and facilities.
- Conduct awareness and engagement initiatives.
- Monitor welfare-related grievances and corrective actions.
- Maintain employee welfare records and compliance documentation.

Safety Officer / Welfare Officer

- Monitor workplace safety and hygiene conditions.
- Conduct safety awareness programs and inspections.
- Assist employees regarding welfare and wellbeing matters.

11. Compliance & Monitoring

The Company shall:

- Periodically review welfare facilities and employee wellbeing programs.
- Conduct internal audits and inspections.
- Ensure compliance with labour laws, safety standards, and RJC requirements.
- Maintain records related to employee welfare, safety, and statutory compliance.
- Take corrective and preventive actions wherever necessary.

Non-compliance with this policy may lead to disciplinary action.

12. Policy Review

This policy shall be reviewed periodically and updated based on:

- Changes in labour laws and regulations
- RJC Code of Practices
- Operational requirements
- Employee feedback and audit observations
- Industry best practices

7. Health & Safety Policy

1. Purpose

Sky Gold and Diamonds Ltd group companies is committed to providing a safe, healthy, and secure workplace for all employees, contractors, visitors, and stakeholders. The purpose of this Health & Safety Policy is to establish a systematic approach towards prevention of workplace injuries, occupational illnesses, accidents, unsafe acts, and unsafe conditions across all operations.

This policy aims to:

- Protect employees and all persons present at the workplace from hazards and risks.
- Ensure compliance with applicable occupational health & safety laws and Responsible Jewellery Council (RJC) Code of Practices.
- Promote a culture of safety awareness, responsibility, and continuous improvement.
- Prevent accidents, injuries, fire incidents, and health hazards.
- Ensure safe working practices within jewellery manufacturing and associated operations.
- Promote employee wellbeing and occupational health.

2. Scope

This policy applies to:

- All employees including permanent, temporary, trainees, apprentices, contract staff, consultants, and part-time employees.
- All manufacturing units, offices, warehouses, retail operations, and corporate locations of Sky Gold and Diamonds Ltd group companies
- Contractors, vendors, visitors, service providers, and third parties working at or visiting company premises.

This policy covers:

- Workplace safety
- Occupational health
- Emergency preparedness
- Fire safety
- Machinery safety
- Chemical handling
- Personal Protective Equipment (PPE)
- Welfare and hygiene
- Accident prevention and reporting

3. Policy Statement

Sky Gold and Diamonds Ltd group companies is committed to:

- Maintaining safe and healthy working conditions.
- Identifying and minimizing workplace hazards and risks.
- Preventing work-related injuries, illnesses, and incidents.
- Providing necessary safety training, awareness, and protective equipment.
- Promoting employee participation in health and safety initiatives.
- Ensuring compliance with applicable statutory and regulatory requirements.

The Company believes that all accidents and occupational illnesses are preventable through proper planning, training, supervision, and employee involvement.

4. Health & Safety Objectives

The Company shall strive to:

- Achieve zero fatality and minimum workplace accidents.
- Promote safe working behaviour and safety awareness.

- Reduce occupational hazards and unsafe conditions.
- Improve emergency preparedness and response systems.
- Ensure safe operation of machinery, tools, and equipment.
- Encourage reporting of hazards, near misses, and unsafe practices.
- Continuously improve occupational health and safety performance.

5. Roles & Responsibilities

Management

Management shall:

- Ensure implementation and compliance with this policy.
- Provide adequate resources for health and safety measures.
- Promote a strong safety culture across the organization.
- Review safety performance and corrective actions periodically.

Human Resources Department

HR shall:

- Coordinate health and safety training programs.
- Maintain records related to safety training, incidents, and compliance.
- Support employee welfare and awareness initiatives.

Safety Officer

The Safety Officer shall:

- Conduct regular safety inspections and audits.
- Identify hazards and recommend corrective actions.
- Ensure compliance with safety procedures and PPE usage.
- Conduct fire drills, emergency preparedness programs, and safety training.
- Investigate accidents and maintain incident records.

Department Heads & Supervisors

Department Heads and Supervisors shall:

- Ensure employees follow safety procedures.
- Monitor safe working conditions within their departments.
- Report hazards, incidents, and unsafe practices immediately.
- Ensure machinery and equipment are operated safely.

Employees

Employees are responsible for:

- Following all safety rules and procedures.
- Using PPE and safety equipment properly.
- Reporting unsafe conditions, hazards, and incidents.
- Participating in safety training and emergency drills.
- Maintaining cleanliness and discipline at the workplace.

6. Workplace Safety Measures

The Company shall implement appropriate safety measures including:

- Safe machine operation procedures
- Electrical safety controls
- Proper lighting and ventilation
- Safe storage of chemicals and hazardous substances
- Housekeeping and cleanliness standards
- Safe material handling practices
- Maintenance of emergency exits and evacuation routes
- Installation and maintenance of fire safety systems

7. Personal Protective Equipment (PPE)

The Company shall provide appropriate PPE wherever required, including:

- Safety shoes
- Gloves
- Masks/respirators
- Eye protection
- Ear protection
- Protective uniforms/aprons

Employees are required to:

- Use PPE properly at all times.
- Maintain PPE in good condition.
- Report damaged or missing PPE immediately.

Failure to use PPE may result in disciplinary action.

8. Fire Safety & Emergency Preparedness

The Company shall:

- Maintain fire extinguishers, alarms, and emergency equipment.
- Display emergency evacuation plans and safety signage.
- Conduct periodic fire drills and emergency response training.
- Ensure emergency exits remain accessible at all times.
- Train emergency response teams and first aiders.

All employees must cooperate during emergencies and follow evacuation procedures.

9. Accident Reporting & Investigation

All accidents, injuries, near misses, unsafe conditions, and incidents must be reported immediately to:

- Reporting Supervisor
- HR Department

- Safety Officer

The Company shall:

- Investigate incidents promptly.
- Identify root causes and corrective actions.
- Maintain records of accidents and safety observations.
- Take preventive measures to avoid recurrence.

10. Occupational Health & Hygiene

The Company is committed to maintaining occupational health standards by:

- Providing clean and hygienic workplace conditions.
- Ensuring availability of clean drinking water and sanitation facilities.
- Conducting health awareness and wellness programs.
- Providing medical support and first aid facilities.
- Monitoring workplace exposure to dust, fumes, noise, heat, and chemicals.

11. Safety Training & Awareness

The Company shall conduct:

- Safety induction training for new employees.
- Fire safety and emergency response training.
- First aid training.
- PPE awareness sessions.
- Machine handling and operational safety training.
- Periodic toolbox talks and awareness campaigns.

Attendance and records of safety training shall be maintained.

12. Contractor & Visitor Safety

Contractors, vendors, and visitors entering company premises must:

- Follow company safety rules and instructions.
- Use required PPE where applicable.
- Avoid unsafe behaviour and restricted areas.
- Report hazards or incidents immediately.

Contractors shall be responsible for ensuring safety compliance of their workers.

13. Compliance & Monitoring

The Company shall:

- Conduct periodic safety inspections and audits.
- Monitor compliance with safety procedures and legal requirements.
- Maintain statutory registers, permits, and safety records.
- Review safety performance and corrective actions regularly.
- Ensure compliance with:
 - Factories Act
 - Labour laws
 - Fire safety regulations
 - RJC Code of Practices
 - Applicable environmental and occupational safety standards

Non-compliance with safety rules may result in disciplinary action.

14. Continuous Improvement

The Company is committed to continuously improving health and safety performance through:

- Employee participation
- Risk assessments
- Safety observations
- Corrective and preventive actions

- Training and awareness
- Management review and audits

15. Policy Review

This policy shall be reviewed periodically and updated based on:

- Changes in legal or regulatory requirements
- RJC standards
- Operational changes
- Incident investigations
- Audit findings
- Industry best practices

8. Fire & Emergency Response Policy

1. Purpose

Sky Gold and Diamonds Ltd group companies is committed to ensuring the safety and wellbeing of all employees, contractors, visitors, and stakeholders by establishing effective fire prevention, emergency preparedness, and emergency response systems across all operational locations.

The purpose of this Fire & Emergency Response Policy is to:

- Prevent fire incidents, emergencies, and associated risks.
- Protect human life, company assets, machinery, materials, and the environment.
- Establish clear emergency response procedures and responsibilities.
- Ensure prompt and organized response during emergencies.
- Minimize operational disruption and damage caused by fire or other emergencies.
- Ensure compliance with applicable fire safety laws, occupational health & safety regulations, and Responsible Jewellery Council (RJC) Code of Practices.

2. Scope

This policy applies to:

- All employees including permanent, temporary, trainees, apprentices, contractors, consultants, and visitors.
- All manufacturing units, offices, warehouses, corporate offices, and operational facilities of Sky Gold and Diamonds Ltd group companies
- All work activities, machinery operations, chemical handling, electrical systems, storage areas, and emergency situations.

This policy covers:

- Fire prevention
- Emergency preparedness
- Evacuation procedures
- Emergency communication
- Firefighting systems
- First aid and medical emergencies
- Natural disasters
- Electrical emergencies
- Chemical spills and hazardous incidents
- Workplace accidents and security emergencies

3. Policy Statement

Sky Gold and Diamonds Ltd group companies is committed to maintaining a safe workplace through proactive fire prevention measures and effective emergency response systems.

The Company shall:

- Identify and minimize fire and emergency risks.
- Maintain adequate firefighting and emergency equipment.
- Conduct periodic emergency drills and safety training.
- Ensure employees are trained on emergency procedures.

- Maintain clear evacuation routes and assembly points.
- Promote employee awareness and participation in emergency preparedness programs.

The Company believes that emergency preparedness and timely response are critical to preventing injuries, fatalities, operational disruption, and property damage.

4. Objectives

The objectives of this policy are to:

- Prevent fire incidents and workplace emergencies.
- Ensure safe evacuation of personnel during emergencies.
- Protect life, property, machinery, and company assets.
- Ensure quick and effective emergency response.
- Minimize panic and confusion during emergencies.
- Establish roles and responsibilities for emergency response teams.
- Promote safety awareness and emergency readiness among employees.

5. Roles & Responsibilities

Management

Management shall:

- Provide adequate resources for fire and emergency preparedness.
- Ensure compliance with fire safety regulations and legal requirements.
- Review emergency preparedness systems periodically.
- Support emergency response and corrective actions.

Safety Officer

The Safety Officer shall:

- Conduct fire risk assessments and safety inspections.
- Ensure firefighting equipment is maintained and functional.

- Organize fire drills and emergency response training.
- Coordinate emergency response activities.
- Maintain records of drills, inspections, and incidents.
- Ensure emergency exits and assembly points are clearly marked.

Department Heads & Supervisors

Department Heads and Supervisors shall:

- Ensure employees follow fire and safety procedures.
- Identify and report fire hazards and unsafe conditions.
- Guide employees during emergencies and evacuations.
- Ensure safe storage and handling of flammable materials.

Employees

Employees are responsible for:

- Following fire and emergency safety instructions.
- Participating in fire drills and training programs.
- Reporting hazards, unsafe conditions, or emergencies immediately.
- Maintaining calm and cooperating during evacuations.
- Avoiding misuse of firefighting equipment and emergency systems.

6. Fire Prevention Measures

The Company shall implement fire prevention measures including:

- Proper electrical maintenance and inspection.
- Safe storage and handling of flammable substances.
- Housekeeping and waste disposal management.
- Control of ignition sources.
- Maintenance of fire detection and alarm systems.

- Safe operation of machinery and equipment.
- Restricted smoking areas and no-smoking enforcement where applicable.

Employees must immediately report:

- Electrical faults
- Smoke or burning smell
- Blocked emergency exits
- Unsafe storage conditions
- Fire hazards or damaged equipment

7. Fire Safety Equipment

The Company shall provide and maintain:

- Fire extinguishers
- Fire alarm systems
- Smoke detectors
- Emergency lights
- Hose reels and hydrants
- Sand buckets and firefighting tools
- Emergency evacuation signage

The Safety Department shall ensure:

- Periodic inspection and servicing of equipment.
- Accessibility of firefighting equipment at all times.
- Proper identification and signage for emergency systems.

8. Emergency Evacuation Procedure

In case of fire or emergency:

1. Raise the alarm immediately.

2. Inform the Safety Officer/Security/Management.
3. Stop work safely if possible.
4. Evacuate calmly through designated emergency exits.
5. Do not use elevators during emergencies.
6. Proceed to the designated assembly point.
7. Follow instructions from emergency response personnel.
8. Do not re-enter the premises until authorized.

Supervisors shall ensure:

- Safe evacuation of employees.
- Headcount verification at assembly points.
- Immediate reporting of missing persons.

9. Emergency Response Team (ERT)

The Company may establish an Emergency Response Team comprising trained personnel responsible for:

- Firefighting support
- Evacuation coordination
- First aid assistance
- Communication during emergencies
- Emergency shutdown procedures

ERT members shall receive periodic training and refresher programs.

10. First Aid & Medical Emergencies

The Company shall:

- Maintain first aid boxes at designated locations.
- Ensure availability of trained first aiders.

- Arrange emergency medical support when required.
- Maintain emergency contact numbers and hospital details.

All injuries, accidents, or medical emergencies must be reported immediately.

11. Emergency Drills & Training

The Company shall conduct:

- Fire evacuation drills
- Emergency response training
- Fire extinguisher handling training
- First aid training
- Safety awareness programs
- Mock emergency simulations

Training attendance and drill records shall be maintained for compliance and audit purposes.

12. Contractor & Visitor Safety

Contractors and visitors shall:

- Follow all emergency and fire safety instructions.
- Use PPE where required.
- Cooperate during evacuation procedures.
- Avoid entering restricted or hazardous areas without authorization.

Contractors shall ensure their employees comply with company emergency procedures.

13. Incident Reporting & Investigation

All fire incidents, near misses, emergencies, and unsafe conditions shall be:

- Reported immediately to the Safety Officer/Management.
- Investigated to identify root causes.
- Documented and recorded.

- Reviewed for corrective and preventive actions.

The Company shall take necessary measures to prevent recurrence.

14. Compliance & Monitoring

The Company shall:

- Conduct periodic fire safety inspections and audits.
- Ensure compliance with:
 - Fire Safety Regulations
 - Factories Act
 - Occupational Health & Safety requirements
 - Local authority requirements
 - RJC Code of Practices
- Maintain records of:
 - Fire drills
 - Equipment inspections
 - Emergency training
 - Incident reports
 - Corrective actions

Non-compliance with fire and emergency procedures may result in disciplinary action.

15. Continuous Improvement

The Company is committed to continuously improving fire and emergency preparedness through:

- Risk assessments
- Employee participation
- Incident reviews
- Training and awareness

- Emergency drill evaluations
- Corrective and preventive actions

16. Policy Review

This policy shall be reviewed periodically and updated based on:

- Changes in legal requirements
- Audit observations
- Operational changes
- Incident investigations
- RJC standards
- Industry best practices

9. Whistleblower Policy

1. Purpose

Sky Gold and Diamonds Ltd group companies is committed to conducting its business with integrity, transparency, accountability, and ethical standards. The purpose of this Whistleblower Policy is to encourage employees and stakeholders to report genuine concerns regarding unethical behaviour, misconduct, illegal activities, policy violations, fraud, corruption, or any practices that may adversely affect the Company, employees, customers, or stakeholders.

This policy aims to:

- Promote a culture of honesty, transparency, and accountability.
- Provide a safe and confidential mechanism for reporting concerns.
- Protect whistleblowers from retaliation or victimization.
- Ensure timely investigation and corrective action regarding reported concerns.
- Strengthen compliance with applicable laws, corporate governance requirements, and Responsible Jewellery Council (RJC) Code of Practices.

2. Scope

This policy applies to:

- All employees including permanent, temporary, contract, trainee, apprentice, consultant, intern, and part-time employees.
- Directors, management personnel, vendors, suppliers, contractors, consultants, and business associates of Sky Gold and Diamonds Ltd group companies
- All business units, manufacturing facilities, corporate offices, warehouses, and operational locations.

This policy covers concerns related to:

- Fraud and financial irregularities
- Theft or misuse of company assets
- Corruption, bribery, or unethical conduct
- Violation of company policies or procedures
- Discrimination or harassment
- Health, safety, and environmental violations
- Human rights violations
- Child labour or forced labour practices
- Confidentiality breaches
- Conflict of interest
- Misconduct or abuse of authority
- Regulatory or legal non-compliance
- Any activity that may harm the reputation or operations of the Company

3. Policy Statement

Sky Gold and Diamonds Ltd group companies encourages employees and stakeholders to report concerns in good faith without fear of retaliation, discrimination, intimidation, or victimization.

The Company is committed to:

- Maintaining confidentiality of whistleblower disclosures.

- Conducting fair and unbiased investigations.
- Taking corrective and disciplinary actions wherever necessary.
- Protecting whistleblowers acting in good faith.
- Promoting ethical business conduct and compliance.

False or malicious complaints made intentionally to harm others may result in disciplinary action.

4. Definition of Whistleblower

A whistleblower is any employee or stakeholder who reports a genuine concern regarding unethical, illegal, unsafe, or improper activities occurring within the organization.

A whistleblower acts in good faith to protect the interests of:

- The Company
- Employees
- Customers
- Stakeholders
- Society and regulatory compliance

5. Reportable Concerns

Employees and stakeholders are encouraged to report concerns including but not limited to:

Ethical & Financial Misconduct

- Fraud or financial manipulation
- Misappropriation of company funds or assets
- Falsification of records or documents
- Bribery or corruption

Workplace Misconduct

- Harassment or discrimination
- Abuse of authority

- Threats, retaliation, or victimization
- Violation of company policies

Health, Safety & Environment

- Unsafe working conditions
- Environmental violations
- Failure to follow safety procedures

Human Rights Violations

- Child labour
- Forced labour
- Discrimination
- Inhumane treatment

Legal & Regulatory Non-Compliance

- Violation of labour laws
- Regulatory breaches
- Non-compliance with RJC standards
- Any unlawful activities

6. Reporting Mechanism

Employees and stakeholders may report concerns through:

- HR Department
- Reporting Manager
- Ethics Committee/Compliance Officer
- Senior Management
- Official whistleblower email or complaint mechanism (where established)

Complaints may be submitted:

- In writing
- Through email
- Through official reporting channels
- Confidential complaint box (if applicable)

The whistleblower should provide:

- Nature of concern
- Relevant facts/details
- Supporting documents or evidence (if available)
- Names of persons involved (if known)

Anonymous complaints may also be considered based on the seriousness and credibility of the concern.

7. Confidentiality

The Company shall maintain strict confidentiality regarding:

- Identity of the whistleblower
- Details of the complaint
- Investigation process
- Findings and outcomes

Information shall only be disclosed on a need-to-know basis or where legally required.

8. Protection Against Retaliation

The Company strictly prohibits retaliation against any whistleblower who reports concerns in good faith.

Protected actions include:

- Reporting concerns
- Participating in investigations
- Providing evidence or information

Retaliation includes:

- Termination
- Demotion
- Harassment
- Threats
- Discrimination
- Unfair treatment

Any retaliation against a whistleblower shall result in disciplinary action.

9. Investigation Process

Upon receiving a complaint:

1. The concern shall be acknowledged and reviewed.
2. Preliminary assessment shall be conducted.
3. Investigation shall be initiated where necessary.
4. Relevant evidence and statements shall be reviewed.
5. Confidentiality and fairness shall be maintained throughout the process.
6. Findings and recommendations shall be submitted to management.

Investigations shall be conducted in a timely, impartial, and professional manner.

10. Corrective & Disciplinary Action

If allegations are substantiated, the Company may take appropriate actions including:

- Warning or counselling
- Suspension
- Termination of employment or contract
- Legal action
- Recovery of losses
- Process improvements and corrective actions

The Company may also strengthen controls and monitoring systems to prevent recurrence.

11. False or Malicious Complaints

While the Company encourages reporting in good faith, knowingly false, misleading, or malicious complaints may lead to disciplinary action.

However, a complaint made in good faith shall not attract any action even if the allegation is not substantiated after investigation.

12. Roles & Responsibilities

Management

- Promote ethical culture and transparency.
- Ensure fair implementation of this policy.
- Take corrective actions based on investigation findings.

Human Resources / Compliance Team

- Receive and coordinate whistleblower complaints.
- Maintain confidentiality and records.
- Facilitate investigations and corrective actions.

Employees

- Report genuine concerns responsibly.
- Cooperate during investigations.
- Maintain confidentiality regarding ongoing investigations.

13. Compliance & Monitoring

The Company shall:

- Monitor implementation of this policy.
- Maintain whistleblower records confidentially.
- Conduct periodic reviews and awareness programs.

- Ensure compliance with:
 - Labour laws
 - Corporate governance requirements
 - RJC Code of Practices
 - Ethical business standards

Non-compliance with this policy may result in disciplinary or legal action.

14. Awareness & Communication

The Company shall:

- Communicate this policy to employees and stakeholders.
- Conduct awareness and ethics training programs.
- Encourage responsible reporting and ethical conduct.
- Display policy information through internal communication channels where applicable.

15. Policy Review

This policy shall be reviewed periodically and updated based on:

- Legal and regulatory changes
- Organizational requirements
- Audit findings
- RJC standards
- Industry best practices

10. Grievance Redressal Policy

1. Purpose

Sky Gold and Diamonds Ltd group companies is committed to maintaining a fair, transparent, respectful, and harmonious workplace where employees can express their concerns without fear of retaliation. The purpose of this Grievance Redressal Policy is to establish a structured mechanism for employees to raise workplace-related grievances and ensure timely, fair, and confidential resolution of concerns.

This policy aims to:

- Provide employees with a formal platform to raise grievances.
- Promote open communication and trust within the organization.
- Ensure fair, transparent, and unbiased grievance handling.
- Prevent workplace conflicts from escalating.
- Promote employee wellbeing, satisfaction, and engagement.
- Ensure compliance with applicable labour laws and Responsible Jewellery Council (RJC) Code of Practices.

2. Scope

This policy applies to:

- All permanent, temporary, trainee, apprentice, probationary, contract, consultant, intern, and part-time employees of Sky Gold and Diamonds Ltd group companies
- All departments, manufacturing units, corporate offices, warehouses, and operational locations of the Company.

This policy covers grievances related to:

- Working conditions
- Workplace behaviour
- Harassment or discrimination
- Salary and benefits
- Leave and attendance
- Transfers and promotions
- Performance management
- Safety and welfare concerns
- Supervisor or peer conflicts
- Policy violations

- Any employment-related concern affecting employees at the workplace

3. Policy Statement

Sky Gold and Diamonds Ltd group companies encourages employees to raise genuine concerns openly and responsibly. The Company is committed to:

- Addressing grievances fairly and promptly.
- Maintaining confidentiality throughout the grievance process.
- Ensuring no retaliation or victimization against employees raising concerns in good faith.
- Providing equal opportunity to all parties involved to present their views.
- Taking corrective and preventive actions wherever required.

The Company believes that effective grievance handling contributes to a positive work culture, employee morale, and organizational productivity.

4. Definition of Grievance

A grievance is any dissatisfaction, concern, complaint, or feeling of injustice related to employment, workplace conditions, management decisions, employee behaviour, or company practices that an employee believes requires attention or resolution.

Grievances may be:

- Individual grievances
- Group grievances
- Formal or informal concerns

5. Types of Grievances

Employees may raise grievances related to:

- Salary discrepancies
- Attendance or leave issues
- Working hours or shift concerns
- Workplace harassment or discrimination

- Unfair treatment or bias
- Safety and hygiene concerns
- Supervisor or coworker behaviour
- Transfers, promotions, or appraisals
- Work allocation or workload
- Violation of company policies
- Welfare facilities or working conditions

Matters involving sexual harassment shall additionally be handled under the Company's POSH Policy and Internal Committee process.

6. Grievance Reporting Channels

Employees may report grievances through:

- Immediate Supervisor
- Department Head
- Human Resources Department
- Welfare Officer
- Grievance Committee (where applicable)
- Senior Management

Grievances may be raised:

- Verbally
- Through written application
- Through email or official communication channels
- Through complaint/suggestion boxes (if applicable)

Employees are encouraged to report concerns as early as possible to enable timely resolution.

7. Grievance Redressal Procedure

Step 1 – Informal Resolution

- Employees are encouraged to first discuss concerns with their immediate supervisor or HR representative.
- Efforts shall be made to resolve concerns amicably and informally wherever possible.

Step 2 – Formal Grievance Submission

If the issue remains unresolved, the employee may submit a formal grievance in writing to HR or the designated authority.

The grievance should include:

- Nature of the grievance
- Relevant facts/details
- Date(s) of occurrence
- Names of persons involved (if applicable)
- Supporting documents/evidence (if available)

Step 3 – Investigation & Review

Upon receipt of the grievance:

- HR/Management shall acknowledge the complaint.
- A review or investigation shall be conducted where necessary.
- Relevant parties may be interviewed.
- Confidentiality shall be maintained throughout the process.

Step 4 – Resolution & Communication

- Appropriate corrective action or resolution shall be determined.
- The employee shall be informed regarding the outcome within a reasonable timeframe.
- Preventive measures may also be implemented to avoid recurrence.

Step 5 – Escalation

If the employee is not satisfied with the resolution, the matter may be escalated to senior management for further review.

8. Confidentiality

The Company shall maintain confidentiality regarding:

- Details of grievances
- Identity of employees involved
- Investigation findings
- Discussions and records related to the grievance

Information shall only be shared with authorized personnel involved in the resolution process.

9. Protection Against Retaliation

The Company strictly prohibits retaliation, victimization, or discrimination against any employee who:

- Raises a grievance in good faith
- Participates in investigations
- Provides information or evidence

Retaliatory behaviour shall be treated as misconduct and may attract disciplinary action.

10. Responsibilities

Management

- Ensure implementation of the grievance mechanism.
- Promote fair and respectful workplace practices.
- Take corrective actions where required.

Human Resources Department

- Facilitate grievance handling and resolution.
- Maintain grievance records and confidentiality.
- Conduct investigations fairly and impartially.

- Monitor trends and recommend improvements.

Supervisors & Department Heads

- Encourage open communication within teams.
- Address concerns promptly and professionally.
- Escalate unresolved matters to HR where necessary.

Employees

- Raise grievances responsibly and in good faith.
- Cooperate during investigations and discussions.
- Maintain professionalism and confidentiality.

11. Corrective & Disciplinary Action

Where grievances reveal policy violations or misconduct, the Company may take appropriate actions including:

- Counselling
- Warning letters
- Training or corrective coaching
- Process improvements
- Disciplinary action as per company policy
- Termination in serious cases

12. Grievance Records & Documentation

The Company shall maintain records related to:

- Grievance complaints
- Investigations
- Findings and resolutions
- Corrective actions taken

Records shall be maintained securely and confidentially for compliance and audit purposes.

13. Awareness & Communication

The Company shall:

- Communicate grievance procedures to employees.
- Conduct awareness sessions and employee orientation programs.
- Encourage employees to raise concerns without fear.

Information regarding grievance mechanisms may be displayed through:

- Notice boards
- Employee handbooks
- HR communications
- Induction programs

14. Compliance & Monitoring

The Company shall:

- Periodically review the effectiveness of the grievance mechanism.
- Monitor workplace concerns and employee feedback.
- Ensure compliance with:
 - Labour laws
 - Employment regulations
 - RJC Code of Practices
 - Organizational ethics and standards

Non-compliance with this policy may lead to disciplinary action.

15. Policy Review

This policy shall be reviewed periodically and updated based on:

- Legal and regulatory changes

- Organizational requirements
- Employee feedback
- Audit observations
- RJC standards
- Industry best practices

11. Child Labour Prevention Policy

1. Purpose

Sky Gold and Diamonds Ltd group companies is committed to upholding human rights, ethical business practices, and responsible sourcing standards across all operations and supply chains. The purpose of this Child Labour Prevention Policy is to prohibit the employment of child labour and ensure compliance with applicable labour laws, international human rights principles, and Responsible Jewellery Council (RJC) Code of Practices.

This policy aims to:

- Prevent the employment or exploitation of children in any form.
- Protect the rights, safety, education, and wellbeing of young persons.
- Ensure compliance with legal age requirements for employment.
- Promote ethical employment practices throughout the organization and supply chain.
- Establish procedures for prevention, identification, and remediation of child labour risks.

2. Scope

This policy applies to:

- All employees, contractors, trainees, apprentices, and temporary workers of Sky Gold and Diamonds Ltd group companies
- All manufacturing units, offices, warehouses, retail locations, and operational facilities.
- Suppliers, subcontractors, vendors, labour contractors, and business partners associated with the Company.
- Recruitment agencies and third-party workforce providers.

This policy applies across all operational and supply chain activities conducted by or on behalf of the Company.

3. Policy Statement

Sky Gold and Diamonds Ltd group companies strictly prohibits:

- Employment of child labour in any form.
- Forced, bonded, trafficked, or exploitative child labour practices.
- Engagement of children in hazardous work or unsafe conditions.

The Company shall:

- Employ only individuals who meet the minimum legal working age requirements.
- Verify age documentation prior to employment.
- Maintain transparent employment records.
- Take immediate corrective action if child labour is identified.
- Promote responsible and ethical sourcing practices within the supply chain.

The Company recognizes every child's right to:

- Education
- Safety
- Health
- Development
- Protection from exploitation

4. Definition of Child Labour

For the purpose of this policy:

Child

A child refers to any person below the minimum legal age for employment as defined under applicable laws.

Child Labour

Child labour refers to:

- Employment of a child below the legally permitted working age.
- Work that deprives children of education, health, safety, or development.
- Work that is mentally, physically, socially, or morally harmful to children.

Young Worker / Adolescent Worker

A young worker refers to individuals legally permitted to work under applicable labour laws, subject to restrictions on:

- Working hours
- Hazardous work
- Night shifts
- Safety conditions

5. Compliance with Laws & Standards

The Company shall comply with:

- Child and Adolescent Labour (Prohibition and Regulation) Act
- Factories Act
- Applicable labour laws and regulations
- International Labour Organization (ILO) standards
- United Nations Guiding Principles on Business and Human Rights
- Responsible Jewellery Council (RJC) Code of Practices

Where local law and international standards differ, the stricter requirement shall be followed.

6. Recruitment & Age Verification

The Company shall ensure:

- Verification of age before employment or engagement.

- Collection and maintenance of valid identity and age proof documents such as:
 - Aadhar Card
 - Birth Certificate
 - School Leaving Certificate
 - Government-issued identification

No employee shall be hired without proper age verification documentation.

HR and recruitment teams shall maintain:

- Employee records
- Age verification documents
- Employment registers and statutory records

7. Young Workers & Apprentices

Where legally permitted young workers or apprentices are employed:

- Work shall not interfere with education or wellbeing.
- Hazardous work shall be strictly prohibited.
- Adequate supervision and safety measures shall be provided.
- Working hours shall comply with legal requirements.
- Night shifts or dangerous tasks shall not be assigned.

The Company shall prioritize safety, training, and welfare for young workers.

8. Supply Chain Responsibility

The Company expects all suppliers, contractors, subcontractors, labour providers, and business partners to:

- Prohibit child labour in their operations.
- Maintain legal employment practices.
- Provide age verification documentation where required.

- Cooperate during audits, inspections, and assessments.

The Company reserves the right to:

- Conduct audits or due diligence.
- Request corrective action.
- Terminate business relationships in cases of non-compliance.

9. Identification & Reporting of Child Labour

Employees and stakeholders are encouraged to report any suspected child labour practices through:

- HR Department
- Management
- Compliance Team
- Whistleblower mechanism

Reports may include concerns related to:

- Underage workers
- False age documentation
- Unsafe work assigned to young workers
- Supplier non-compliance

All reports shall be handled confidentially and investigated promptly.

10. Remediation Procedure

If child labour is identified:

1. The child shall be removed from hazardous or prohibited work immediately.
2. The Company shall prioritize the child's safety and wellbeing.
3. A remediation plan shall be developed responsibly and ethically.
4. The Company shall avoid actions that may further harm the child or family.
5. Appropriate support may include:

- Educational support
- Counselling
- Referral to appropriate authorities or NGOs
- Family assistance where feasible

The Company shall ensure corrective and preventive actions are implemented to prevent recurrence.

11. Roles & Responsibilities

Management

- Ensure implementation of this policy across operations and supply chains.
- Allocate resources for compliance and monitoring.
- Promote ethical labour practices.

Human Resources Department

- Conduct age verification and maintain employment records.
- Ensure recruitment compliance.
- Provide awareness and training programs.

Department Heads & Supervisors

- Monitor workforce compliance within departments.
- Report suspected violations immediately.
- Ensure safe work allocation for young workers where applicable.

Employees

- Follow company policies and ethical practices.
- Report suspected child labour concerns responsibly.
- Cooperate during investigations or audits.

12. Awareness & Training

The Company shall:

- Conduct awareness programs regarding child labour prevention.
- Train HR teams, supervisors, and contractors on legal requirements and ethical practices.
- Communicate policy expectations to suppliers and stakeholders.

13. Monitoring & Audits

The Company shall:

- Conduct periodic internal reviews and audits.
- Verify compliance during supplier assessments.
- Maintain records related to:
 - Employee age verification
 - Recruitment documentation
 - Audit findings
 - Corrective actions

The Company shall continuously improve monitoring systems to strengthen child labour prevention measures.

14. Non-Compliance

Any violation of this policy may result in:

- Disciplinary action
- Termination of employment or contract
- Supplier disqualification or contract termination
- Legal action where applicable

The Company maintains zero tolerance for child labour violations.

15. Continuous Improvement

The Company is committed to continuously improving:

- Recruitment controls

- Supply chain due diligence
- Employee awareness
- Compliance monitoring
- Ethical sourcing practices

16. Policy Review

This policy shall be reviewed periodically and updated based on:

- Legal and regulatory changes
- RJC standards
- Audit observations
- Operational requirements
- Industry best practices

12. Ethical Sourcing Policy

1. Purpose

Sky Gold and Diamonds Ltd group companies is committed to conducting business responsibly, ethically, and sustainably across its operations and supply chain. The purpose of this Ethical Sourcing Policy is to ensure that all raw materials, products, services, and business relationships are sourced in a manner that respects human rights, labour standards, environmental protection, legal compliance, and responsible business ethics.

This policy aims to:

- Promote responsible and ethical sourcing practices throughout the supply chain.
- Prevent involvement in unethical, illegal, or harmful sourcing activities.
- Support transparency, accountability, and traceability in procurement and sourcing operations.
- Ensure compliance with applicable laws, international standards, and Responsible Jewellery Council (RJC) Code of Practices.
- Protect human rights, worker welfare, and environmental sustainability.
- Strengthen stakeholder confidence and responsible business conduct.

2. Scope

This policy applies to:

- All employees involved in sourcing, procurement, vendor management, logistics, and supply chain operations.
- All suppliers, contractors, subcontractors, service providers, vendors, agents, and business partners associated with Sky Gold and Diamonds Ltd group companies
- All sourcing and procurement activities relating to:
 - Gold
 - Diamonds
 - Precious metals
 - Gemstones
 - Packaging materials
 - Machinery and equipment
 - Consumables and services

This policy applies across all manufacturing units, offices, warehouses, and operational locations.

3. Policy Statement

Sky Gold and Diamonds Ltd group companies is committed to sourcing materials and services only from suppliers and business partners who operate responsibly, ethically, and in compliance with applicable laws and recognized standards.

The Company strictly prohibits sourcing from entities involved in:

- Child labour
- Forced or bonded labour
- Human rights abuses
- Unsafe working conditions
- Corruption or bribery

- Illegal mining or trading
- Environmental violations
- Conflict financing
- Money laundering or unlawful activities

The Company expects all suppliers and business partners to uphold the same ethical standards reflected in this policy.

4. Ethical Sourcing Principles

The Company's sourcing practices shall be guided by the following principles:

Human Rights Protection

- Respect internationally recognized human rights.
- Prohibit child labour, forced labour, trafficking, and exploitation.
- Ensure fair and respectful treatment of workers.

Fair Labour Practices

- Promote safe and healthy working conditions.
- Ensure fair wages, working hours, and legal employment practices.
- Prevent discrimination, harassment, and abuse.

Business Integrity

- Conduct business honestly, transparently, and ethically.
- Prevent bribery, corruption, fraud, and unethical conduct.
- Maintain accurate records and responsible financial practices.

Environmental Responsibility

- Encourage environmentally responsible sourcing and operations.
- Promote waste reduction, pollution prevention, and resource conservation.
- Support sustainable manufacturing and procurement practices.

Legal Compliance

- Comply with all applicable laws, regulations, trade requirements, and industry standards.

5. Responsible Gold & Diamond Sourcing

The Company is committed to responsible sourcing of gold, diamonds, gemstones, and precious materials by:

- Procuring materials from legitimate and verified sources.
- Avoiding conflict-affected and high-risk sources linked to violence or illegal activities.
- Maintaining traceability and due diligence processes where applicable.
- Conducting supplier evaluations and risk assessments.
- Supporting responsible mining and ethical supply chain practices.

The Company shall not knowingly source materials associated with:

- Armed conflict
- Human rights violations
- Criminal activity
- Smuggling or illegal trade
- Terrorist financing
- Money laundering

6. Supplier Expectations & Requirements

Suppliers and business partners are expected to:

- Comply with applicable labour laws and regulations.
- Prohibit child labour and forced labour.
- Provide safe and healthy working conditions.
- Follow ethical business practices.
- Maintain environmental compliance.

- Cooperate with audits, inspections, and due diligence reviews.
- Provide accurate and transparent information when requested.

The Company may require suppliers to:

- Sign supplier declarations or codes of conduct.
- Submit compliance documentation and certifications.
- Participate in audits or assessments.

7. Supplier Selection & Evaluation

The Company shall evaluate suppliers based on:

- Legal compliance
- Ethical business practices
- Quality and reliability
- Health & safety standards
- Environmental practices
- Human rights and labour compliance
- Financial and operational capability

Supplier risk assessments may include:

- Background verification
- Site visits
- Documentation review
- Audit findings
- Compliance history

Preference may be given to suppliers demonstrating strong ethical and sustainability practices.

8. Anti-Bribery & Corruption

The Company strictly prohibits:

- Bribery
- Corruption
- Kickbacks
- Facilitation payments
- Fraudulent or unethical procurement practices

Employees and suppliers must:

- Avoid conflicts of interest.
- Conduct business with integrity and transparency.
- Report unethical behaviour or suspicious activities immediately.

Violations may result in disciplinary action, contract termination, or legal action.

9. Environmental & Sustainability Commitment

The Company encourages suppliers and business partners to:

- Reduce environmental impact.
- Manage waste responsibly.
- Conserve natural resources and energy.
- Follow pollution prevention practices.
- Comply with environmental laws and regulations.

The Company supports sustainable sourcing and responsible resource management initiatives wherever feasible.

10. Monitoring, Audits & Due Diligence

The Company may conduct:

- Supplier assessments
- Compliance audits
- Site inspections

- Due diligence reviews
- Documentation verification

The purpose of monitoring is to:

- Identify risks or non-compliance.
- Promote corrective actions and continuous improvement.
- Strengthen responsible sourcing practices.

Suppliers are expected to cooperate fully during audits and assessments.

11. Reporting Concerns

Employees, suppliers, or stakeholders may report concerns related to:

- Unethical sourcing
- Labour violations
- Corruption or fraud
- Environmental violations
- Human rights concerns
- Suspicious transactions or practices

Concerns may be reported through:

- HR Department
- Procurement Department
- Compliance Team
- Management
- Whistleblower mechanism

All reports shall be handled confidentially and investigated appropriately.

12. Non-Compliance & Corrective Action

If suppliers or employees are found violating this policy, the Company may take actions including:

- Corrective action requests
- Supplier improvement plans
- Suspension of business relationships
- Contract termination
- Disciplinary action
- Legal action where applicable

The Company reserves the right to discontinue business with parties failing to meet ethical standards.

13. Training & Awareness

The Company shall:

- Conduct awareness and training programs on ethical sourcing and compliance.
- Communicate policy requirements to employees and suppliers.
- Promote responsible sourcing culture across operations and supply chains.

14. Compliance & Governance

The Company shall ensure compliance with:

- Applicable labour and trade laws
- Anti-corruption regulations
- Environmental regulations
- Human rights standards
- Responsible Jewellery Council (RJC) Code of Practices
- Industry best practices and ethical sourcing guidelines

Records related to sourcing, supplier evaluations, audits, and corrective actions shall be maintained appropriately.

15. Continuous Improvement

The Company is committed to continuously improving:

- Supply chain transparency
- Supplier engagement
- Due diligence processes
- Sustainability initiatives
- Ethical sourcing performance

The organization shall periodically review sourcing practices to strengthen responsible business conduct.

16. Policy Review

This policy shall be reviewed periodically and updated based on:

- Legal and regulatory changes
- RJC standards
- Industry developments
- Audit findings
- Organizational requirements
- Sustainability and compliance initiatives

13. CSR & Community Engagement Policy

The company supports community welfare initiatives focused on education, healthcare, skill development, and sustainable social impact.

1. Purpose

Sky Gold and Diamonds Ltd group companies believes that responsible business growth must contribute positively to society, communities, and the environment. The purpose of this CSR & Community Engagement Policy is to establish the Company's commitment towards sustainable development, social responsibility, ethical business conduct, and meaningful engagement with communities impacted by its operations.

This policy aims to:

- Promote responsible corporate citizenship.
- Contribute towards social, environmental, and economic development.

- Support community wellbeing and inclusive growth.
- Encourage employee participation in social initiatives.
- Build sustainable relationships with stakeholders and local communities.
- Ensure compliance with applicable CSR laws, ethical standards, and Responsible Jewellery Council (RJC) Code of Practices.

2. Scope

This policy applies to:

- All CSR and community engagement activities undertaken by Sky Gold and Diamonds Ltd group companies
- All employees, management, departments, and operational locations of the Company.
- Partnerships with NGOs, educational institutions, healthcare organizations, community groups, and other stakeholders.
- Activities conducted in communities surrounding manufacturing units, offices, and operational locations.

This policy covers initiatives related to:

- Education and skill development
- Health and wellbeing
- Environmental sustainability
- Community welfare
- Employee volunteering
- Livelihood and empowerment programs
- Disaster relief and humanitarian support
- Social awareness initiatives

3. Policy Statement

Sky Gold and Diamonds Ltd group companies is committed to conducting business in a socially responsible and sustainable manner by:

- Supporting community development and welfare.
- Respecting human rights and local communities.
- Promoting environmental responsibility.
- Encouraging ethical business practices.
- Creating long-term positive social impact.

The Company shall strive to integrate social responsibility into its business operations and stakeholder relationships.

4. CSR Objectives

The Company's CSR objectives are to:

- Contribute towards improvement of community living standards.
- Promote education, healthcare, and skill development initiatives.
- Support environmental sustainability and conservation.
- Encourage employee participation in social responsibility programs.
- Build trust and positive engagement with stakeholders.
- Promote inclusive growth and social wellbeing.

5. Focus Areas of CSR Activities

The Company may undertake CSR initiatives in the following areas:

A. Education & Skill Development

The Company may support:

- Educational programs and scholarships
- Vocational and skill development training
- Technical education initiatives
- Internship and career guidance programs
- Awareness programs for youth development

Special emphasis may be given to skill enhancement relevant to manufacturing and jewellery industry sectors.

B. Health & Wellbeing

The Company may undertake initiatives related to:

- Medical camps and health check-ups
- Blood donation drives
- Health awareness programs
- Workplace wellness initiatives
- Support for healthcare institutions or emergency medical assistance

C. Employee Welfare & Community Support

The Company may support:

- Employee welfare initiatives
- Community infrastructure improvements
- Support to underprivileged communities
- Women empowerment initiatives
- Livelihood support programs
- Social inclusion and welfare activities

D. Environmental Sustainability

The Company is committed to promoting environmentally responsible practices through:

- Waste reduction and recycling initiatives
- Tree plantation drives
- Energy and water conservation
- Pollution prevention measures
- Awareness programs on environmental protection

E. Disaster Relief & Humanitarian Assistance

The Company may provide support during:

- Natural disasters
- Emergencies
- Humanitarian crises
- Public welfare emergencies

Support may include:

- Financial assistance
- Essential supplies
- Relief materials
- Community support initiatives

6. Community Engagement

Sky Gold and Diamonds Ltd group companies believes in maintaining positive relationships with local communities and stakeholders.

The Company shall:

- Engage respectfully with local communities.
- Understand and address community concerns where feasible.
- Encourage transparent communication and stakeholder participation.
- Promote community wellbeing through sustainable initiatives.

Community engagement activities may include:

- Awareness programs
- Health & safety campaigns
- Educational workshops
- Community consultations

- Employee volunteering activities

7. Employee Participation

The Company encourages employees to participate in CSR and community engagement activities through:

- Volunteering programs
- Awareness drives
- Welfare initiatives
- Social and environmental campaigns

Employee involvement strengthens organizational culture, teamwork, and social responsibility awareness.

8. CSR Governance & Responsibilities

Management

Management shall:

- Support implementation of CSR initiatives.
- Allocate resources and approve CSR programs.
- Review CSR performance periodically.

HR & CSR Coordination Team

The HR/CSR team shall:

- Coordinate CSR and community engagement activities.
- Monitor implementation and participation.
- Maintain records and documentation.
- Promote employee awareness and involvement.

Employees

Employees are encouraged to:

- Participate voluntarily in CSR activities.
- Represent the Company responsibly during community initiatives.
- Support social responsibility and sustainability objectives.

9. Compliance & Ethical Conduct

All CSR and community engagement activities shall be conducted in compliance with:

- Applicable laws and regulations
- Corporate governance requirements
- Labour and environmental standards
- Human rights principles
- Responsible Jewellery Council (RJC) Code of Practices

The Company shall ensure:

- Ethical utilization of CSR resources.
- Transparency and accountability in CSR activities.
- No discrimination or exploitation in community initiatives.

10. Monitoring & Reporting

The Company shall:

- Monitor CSR activities and community engagement initiatives periodically.
- Maintain records of programs, participation, expenditures, and outcomes.
- Review effectiveness and social impact of initiatives.
- Identify opportunities for improvement and sustainable impact.

Where applicable, CSR activities may be included in internal reports, sustainability initiatives, or statutory disclosures.

11. Partnerships & Collaborations

The Company may collaborate with:

- NGOs
- Educational institutions
- Healthcare organizations
- Government bodies
- Industry associations
- Community organizations

Such partnerships shall align with the Company's ethical standards and CSR objectives.

12. Continuous Improvement

The Company is committed to continuously improving:

- Social responsibility initiatives
- Community engagement practices
- Sustainability efforts
- Employee participation
- Stakeholder communication and impact measurement

13. Policy Review

This policy shall be reviewed periodically and updated based on:

- Legal and regulatory requirements
- Organizational objectives
- Stakeholder feedback
- RJC standards
- Industry best practices
- Community needs and sustainability goals

14. Workplace Security Policy

Security measures including access control, visitor management, CCTV monitoring, and material movement control shall be implemented across all facilities.

1. Purpose

Sky Gold and Diamonds Ltd group companies is committed to maintaining a safe, secure, and controlled working environment for employees, visitors, contractors, company assets, precious materials, confidential information, and operational facilities. The purpose of this Workplace Security Policy is to establish security procedures, responsibilities, and preventive measures to protect people, property, and business operations from theft, unauthorized access, misconduct, violence, security breaches, and operational risks.

This policy aims to:

- Ensure safety and security across all workplace locations.
- Protect employees, visitors, company assets, and valuables.
- Prevent theft, pilferage, fraud, and unauthorized activities.
- Safeguard precious metals, diamonds, machinery, documents, and confidential information.
- Strengthen access control and surveillance systems.
- Promote employee awareness regarding workplace security practices.
- Ensure compliance with applicable laws, security regulations, and Responsible Jewellery Council (RJC) Code of Practices.

2. Scope

This policy applies to:

- All employees including permanent, temporary, trainees, apprentices, contract staff, consultants, interns, and part-time employees.
- Security personnel, vendors, contractors, visitors, transport personnel, and third-party service providers.
- All manufacturing units, offices, warehouses, retail locations, corporate offices, storage areas, and operational facilities of Sky Gold and Diamonds Ltd group companies

This policy covers:

- Physical security
- Access control
- Visitor management
- Material movement
- Employee conduct related to security
- Information and document security
- Surveillance systems
- Emergency and incident response
- Precious metal and inventory protection

3. Policy Statement

Sky Gold and Diamonds Ltd group companies is committed to maintaining robust workplace security systems and procedures to prevent security threats, losses, and unauthorized activities.

The Company shall:

- Implement appropriate security controls and monitoring systems.
- Restrict unauthorized access to sensitive and secure areas.
- Protect company assets, materials, and information.
- Promote employee awareness regarding workplace security responsibilities.
- Investigate security incidents and take corrective actions.

All employees and stakeholders are expected to comply with workplace security procedures and cooperate with security personnel.

4. Security Objectives

The Company aims to:

- Prevent theft, pilferage, fraud, and misuse of company property.
- Ensure safety of employees and visitors.

- Protect precious metals, diamonds, gemstones, tools, machinery, and confidential information.
- Maintain secure entry and exit systems.
- Strengthen surveillance and monitoring mechanisms.
- Respond effectively to security incidents and emergencies.
- Promote a culture of accountability and vigilance.

5. Roles & Responsibilities

Management

Management shall:

- Ensure implementation of workplace security systems and controls.
- Allocate resources for security infrastructure and personnel.
- Review security performance and incident reports periodically.

Security Department / Security Officer

The Security Department shall:

- Monitor entry, exit, and movement within premises.
- Ensure compliance with security procedures.
- Conduct security checks and surveillance monitoring.
- Investigate security incidents and report findings.
- Coordinate emergency response during security threats.
- Maintain visitor records, gate passes, and security logs.

Human Resources Department

HR shall:

- Coordinate employee awareness regarding workplace security policies.
- Ensure security compliance during onboarding and exit formalities.
- Support investigations related to employee misconduct or security violations.

Department Heads & Supervisors

Department Heads shall:

- Ensure employees follow security procedures.
- Report suspicious activities, incidents, or breaches immediately.
- Protect departmental assets and confidential information.

Employees

Employees are responsible for:

- Following workplace security procedures.
- Displaying valid ID cards within company premises.
- Cooperating during security checks and inspections.
- Reporting suspicious activities, unauthorized persons, or security concerns.
- Safeguarding company property, materials, and information.

6. Access Control

The Company shall implement access control measures including:

- Employee ID cards and biometric access systems.
- Restricted access to secure and sensitive areas.
- Authorization-based entry permissions.
- Visitor registration and approval procedures.
- Security verification at entry and exit points.

Employees and visitors shall:

- Carry valid identification while on company premises.
- Not permit unauthorized access to restricted areas.
- Follow security instructions issued by authorized personnel.

7. Visitor Management

All visitors, contractors, and vendors entering company premises must:

- Register at the security gate/reception.
- Provide valid identification.
- Obtain visitor passes or authorization.
- Be accompanied where required.
- Follow safety and security instructions.

Visitors may be restricted from accessing sensitive operational areas without prior approval.

8. Material Movement & Asset Security

The Company shall establish procedures for:

- Movement of gold, diamonds, gemstones, and valuables.
- Gate pass authorization for materials entering or leaving premises.
- Inventory control and accountability.
- Safe storage of tools, machinery, and confidential documents.

Unauthorized removal of company property, materials, or documents is strictly prohibited.

9. Surveillance & Monitoring

The Company may use:

- CCTV surveillance systems
- Security alarms
- Access control systems
- Security patrols and monitoring

Surveillance systems shall be used solely for legitimate business and security purposes while respecting applicable privacy laws.

Tampering with surveillance or security equipment is strictly prohibited.

10. Employee Conduct & Prohibited Activities

The following activities are strictly prohibited:

- Theft or pilferage
- Unauthorized possession or removal of company property
- Unauthorized photography or recording in restricted areas
- Sharing confidential information without authorization
- Carrying prohibited items into company premises
- Violence, threats, intimidation, or disruptive behaviour
- Bypassing security systems or procedures

Violations may result in disciplinary action, termination, or legal proceedings.

11. Information & Confidentiality Security

Employees must:

- Protect confidential company information and records.
- Avoid unauthorized disclosure of sensitive information.
- Secure passwords, access credentials, and company devices.
- Follow company data protection and confidentiality procedures.

Confidential information includes:

- Business data
- Customer information
- Production details
- Financial information
- Security procedures
- Intellectual property

12. Emergency & Security Incident Response

The Company shall establish procedures for responding to:

- Theft or pilferage
- Security breaches
- Workplace violence
- Unauthorized access
- Suspicious activities
- Fire or emergency situations

Employees must immediately report:

- Security threats
- Missing materials or assets
- Suspicious persons or activities
- Safety or security incidents

The Security Department shall coordinate investigation and response activities.

13. Searches & Inspections

To protect company assets and maintain security:

- Security personnel may conduct bag checks, locker inspections, or material verification at entry/exit points.
- Searches shall be conducted respectfully and professionally.
- Employees and visitors are expected to cooperate with authorized security checks.

14. Contractor & Vendor Security Compliance

Contractors, vendors, and third parties must:

- Follow company security procedures.
- Ensure their personnel comply with security and confidentiality requirements.
- Obtain necessary approvals for access and material movement.

The Company reserves the right to deny access or terminate business relationships in case of non-compliance.

15. Training & Awareness

The Company shall conduct:

- Workplace security awareness programs
- Security induction for new employees
- Emergency response and incident reporting training
- Awareness on confidentiality and information security

Employees shall be informed regarding:

- Security procedures
- Restricted areas
- Reporting mechanisms
- Emergency contacts

16. Monitoring & Compliance

The Company shall:

- Conduct periodic security audits and inspections.
- Monitor compliance with workplace security procedures.
- Maintain records related to:
 - Visitor management
 - Security incidents
 - Material movement
 - Surveillance systems
 - Corrective actions

The Company shall ensure compliance with:

- Applicable laws and regulations
- Security standards
- RJC Code of Practices
- Internal company procedures

17. Non-Compliance & Disciplinary Action

Violation of this policy may result in:

- Warning or disciplinary action
- Suspension
- Termination of employment or contract
- Legal action where applicable

Serious violations involving theft, fraud, or security breaches may be referred to law enforcement authorities.

18. Continuous Improvement

The Company is committed to continuously improving workplace security through:

- Risk assessments
- Technology upgrades
- Employee awareness
- Incident analysis
- Preventive and corrective actions
- Periodic review of security controls

19. Policy Review

This policy shall be reviewed periodically and updated based on:

- Legal and regulatory requirements
- Security risks and operational changes

- Audit findings
- RJC standards
- Industry best practices

15. ESG & Sustainability Policy

The company integrates Environmental, Social, and Governance (ESG) principles into operations, stakeholder engagement, employee wellbeing, and governance practices.

1. Purpose

Sky Gold and Diamonds Ltd group companies is committed to conducting business responsibly and sustainably by integrating Environmental, Social, and Governance (ESG) principles into its operations, decision-making processes, and long-term business strategy. The purpose of this ESG & Sustainability Policy is to establish the Company's commitment toward ethical business practices, environmental stewardship, social responsibility, and strong corporate governance.

This policy aims to:

- Promote sustainable growth and responsible business conduct.
- Minimize environmental impact across operations and supply chains.
- Protect human rights and employee wellbeing.
- Strengthen ethical governance, transparency, and accountability.
- Support long-term value creation for stakeholders.
- Align business operations with Responsible Jewellery Council (RJC) standards and global sustainability principles.
- Identify and manage climate-related risks and environmental impacts.
- Monitor energy consumption, emissions, waste generation, and resource utilization.
- Promote responsible use of natural resources and pollution prevention practices.
- Maintain environmental performance indicators and sustainability records.
- Encourage sustainable sourcing, ethical business conduct, and responsible supply chain practices.
- Improve ESG governance, transparency, and accountability systems

2. Scope

This policy applies to:

- All employees, management, departments, and operational units of Sky Gold and Diamonds Ltd group companies
- Manufacturing facilities, offices, warehouses, and business operations.
- Suppliers, contractors, vendors, and business partners associated with the Company.

This policy covers:

- Environmental sustainability
- Workplace health & safety
- Human rights and labour practices
- Ethical sourcing and supply chain responsibility
- Corporate governance and business ethics
- Diversity, inclusion, and employee welfare
- Community engagement and social responsibility
- Compliance and risk management

3. Policy Statement

Sky Gold and Diamonds Ltd group companies is committed to:

- Operating responsibly and ethically.
- Protecting the environment and conserving resources.
- Respecting human rights and promoting fair labour practices.
- Ensuring safe and healthy workplaces.
- Maintaining transparency, integrity, and accountability in business operations.
- Supporting sustainable development and stakeholder wellbeing.

The Company recognizes that sustainability is essential for long-term business success, operational resilience, and responsible industry leadership.

4. ESG Principles

The Company's ESG framework is built on the following pillars:

A. Environmental Responsibility

The Company is committed to minimizing environmental impact and promoting sustainable operational practices.

Environmental Objectives

The Company aims to:

- Reduce waste generation and pollution.
- Improve energy and water efficiency.
- Promote recycling and responsible resource utilization.
- Encourage environmentally responsible manufacturing practices.
- Ensure compliance with environmental laws and regulations.

Environmental Commitments

The Company shall:

- Implement waste management and disposal controls.
- Promote reduction, reuse, and recycling initiatives.
- Monitor energy and water consumption.
- Reduce environmental risks associated with manufacturing activities.
- Encourage environmentally friendly technologies and operational improvements.

The Company shall strive for continuous environmental performance improvement across all operational areas.

B. Social Responsibility

The Company is committed to protecting employee rights, promoting workplace wellbeing, and contributing positively to society.

Human Rights & Labour Practices

The Company shall:

- Respect internationally recognized human rights.
- Prohibit child labour, forced labour, discrimination, and workplace abuse.
- Promote fair employment practices and equal opportunity.
- Maintain ethical recruitment and labour standards.

Health & Safety

The Company is committed to:

- Providing safe and healthy working conditions.
- Preventing workplace injuries and occupational hazards.
- Conducting regular safety training and awareness programs.
- Maintaining emergency preparedness systems.

Employee Welfare & Inclusion

The Company shall:

- Promote diversity, equity, and inclusion.
- Support employee development and wellbeing.
- Encourage open communication and grievance mechanisms.
- Prevent harassment and discrimination.

Community Engagement

The Company may support:

- Education and skill development
- Health and welfare initiatives

- Environmental awareness programs
- Community development and social welfare activities

C. Governance & Ethical Business Practices

The Company is committed to maintaining strong governance systems and ethical business conduct.

Business Integrity

The Company shall:

- Conduct business honestly and transparently.
- Prohibit bribery, corruption, fraud, and unethical conduct.
- Maintain accurate records and financial accountability.
- Promote ethical sourcing and responsible procurement practices.

Compliance & Risk Management

The Company shall:

- Comply with all applicable laws, regulations, and industry standards.
- Monitor operational, environmental, and social risks.
- Maintain internal controls and compliance mechanisms.
- Encourage reporting of unethical or non-compliant behaviour.

Data Protection & Confidentiality

The Company shall:

- Protect confidential business and employee information.
- Maintain appropriate information security controls.
- Ensure responsible handling of sensitive data.

5. Responsible Supply Chain & Ethical Sourcing

The Company expects suppliers and business partners to:

- Follow ethical labour practices.

- Respect human rights and environmental standards.
- Prevent child labour and forced labour.
- Maintain safe working conditions.
- Comply with legal and regulatory requirements.

The Company may conduct:

- Supplier assessments
- Due diligence reviews
- Compliance monitoring
- Ethical sourcing evaluations

Preference may be given to suppliers demonstrating responsible business and sustainability practices.

6. ESG Governance Structure

Management Responsibilities

Management shall:

- Support implementation of ESG initiatives.
- Allocate resources for sustainability programs.
- Monitor ESG performance and compliance.
- Promote responsible business practices across the organization.

Departmental Responsibilities

Departments shall:

- Integrate ESG principles into operational activities.
- Ensure compliance with applicable policies and standards.
- Support sustainability and social responsibility initiatives.

Employee Responsibilities

Employees are expected to:

- Follow ESG-related policies and procedures.
- Report concerns or violations responsibly.
- Participate in awareness and sustainability initiatives.
- Contribute to ethical and responsible workplace practices.

7. Training & Awareness

The Company shall conduct awareness and training programs related to:

- Environmental sustainability
- Health & safety
- Human rights and labour practices
- Ethical business conduct
- ESG compliance and responsibilities

Employees and stakeholders shall be informed regarding the Company's sustainability objectives and expectations.

8. Monitoring, Reporting & Continuous Improvement

The Company shall:

- Monitor ESG-related performance indicators.
- Conduct periodic reviews, audits, and assessments.
- Maintain records related to sustainability initiatives and compliance activities.
- Identify opportunities for improvement and corrective action.
- Maintain ESG-related records and performance metrics.
- Conduct periodic ESG reviews and internal assessments.
- Monitor sustainability objectives and improvement initiatives.
- Support transparency through sustainability and compliance reporting where applicable.

The Company is committed to continuously improving:

- Environmental performance
- Employee wellbeing
- Ethical sourcing practices
- Governance and compliance systems
- Sustainability initiatives

9. Stakeholder Engagement

The Company values engagement with:

- Employees
- Customers
- Suppliers
- Investors
- Regulatory authorities
- Local communities
- Industry associations

The Company shall promote transparent communication and responsible stakeholder relationships.

10. Compliance with Standards & Regulations

The Company shall comply with:

- Applicable environmental laws and labour regulations
- Health & safety standards
- Human rights principles
- Corporate governance requirements
- Responsible Jewellery Council (RJC) Code of Practices
- Industry sustainability and ethical sourcing standards

11. Non-Compliance

Violation of ESG-related policies or unethical conduct may result in:

- Corrective actions
- Disciplinary measures
- Supplier disqualification
- Contract termination
- Legal action where applicable

12. Policy Review

This policy shall be reviewed periodically and updated based on:

- Regulatory changes
- ESG developments and best practices
- Audit observations
- Operational requirements
- RJC standards
- Sustainability objectives and stakeholder expectations

16. Responsible Sourcing and Self-Assessment Policy For Sky Gold and Diamonds Ltd group companies

Document Information

Particular	Details
Policy Name	Responsible Sourcing and Self-Assessment Policy
Applicable To	All Departments, Suppliers, Contractors, and Business Partners
Approved By	Top Management
Effective Date	14-05-2026
Review Frequency	Annual

Particular	Details
Version	1.0

1. Purpose

The purpose of this policy is to establish a framework for responsible sourcing and periodic self-assessment across the operations and supply chain of Sky Gold and Diamonds Ltd group companies.

This policy demonstrates the organization’s commitment toward ethical business practices, legal compliance, human rights protection, environmental responsibility, and responsible sourcing of precious metals, diamonds, gemstones, and related materials in alignment with Responsible Jewellery Council (RJC) requirements and internationally recognized standards.

2. Scope

This policy applies to:

- All business units and group companies
- Employees and management
- Suppliers and contractors
- Precious metal suppliers
- Diamond and gemstone suppliers
- Outsourced production units
- Service providers and business partners

Applicable to all sourcing, procurement, manufacturing, trading, and business operations of Sky Gold and Diamonds Ltd group companies.

3. Policy Commitment

Sky Gold and Diamonds Ltd group companies is committed to:

- Conducting business ethically and responsibly
- Sourcing materials from legitimate and responsible sources
- Preventing bribery, corruption, money laundering, and unethical practices

- Respecting internationally recognized human rights
- Eliminating child labor, forced labor, discrimination, and harassment
- Ensuring safe and healthy working conditions
- Protecting the environment and reducing environmental impact
- Supporting transparency and traceability within the supply chain
- Complying with applicable legal, regulatory, and RJC requirements

4. Responsible Sourcing Principles

The organization shall ensure that sourced materials are not associated with:

- Human rights abuses
- Child labor or forced labor
- Conflict financing
- Illegal mining activities
- Corruption or bribery
- Environmental destruction
- Smuggling or fraudulent activities
- Terrorism financing
- Non-compliance with applicable laws

Suppliers shall be encouraged to adopt responsible sourcing practices aligned with RJC and OECD Due Diligence Guidance.

5. Supplier Due Diligence

The company shall conduct supplier due diligence through:

- Supplier registration and evaluation
- Collection of legal and compliance documents
- Supplier risk assessment
- Verification of responsible sourcing declarations
- Review of certifications and licenses

- Periodic supplier assessments and audits
- Monitoring supplier performance and compliance

High-risk suppliers may undergo enhanced due diligence and additional verification.

6. Self-Assessment Framework

Sky Gold and Diamonds Ltd group companies shall conduct periodic self-assessments to evaluate compliance with:

- RJC Code of Practices (COP)
- Legal and statutory requirements
- Human rights standards
- Health & safety requirements
- Environmental management practices
- Labor welfare requirements
- Ethical business practices
- Responsible sourcing obligations

Self-assessment shall help identify:

- Compliance gaps
- Operational risks
- Improvement opportunities
- Corrective and preventive actions

7. Self-Assessment Areas

The self-assessment process may include review of:

7.1 Human Rights & Labor Practices

- Child labor prevention
- Forced labor prevention
- Working hours and wages
- Employee welfare

- Non-discrimination practices

7.2 Health & Safety

- PPE usage
- Fire safety systems
- Emergency preparedness
- Machine safety
- Chemical handling controls

7.3 Environmental Management

- Waste management
- Pollution control
- Hazardous chemical storage
- Resource conservation
- Legal environmental approvals

7.4 Business Ethics

- Anti-bribery controls
- Whistleblower mechanism
- Financial integrity
- Record transparency

7.5 Responsible Supply Chain Due Diligence

The Company shall implement a risk-based responsible supply chain due diligence process in alignment with RJC requirements and OECD Due Diligence Guidance.

The Company may:

- Conduct supplier onboarding and due diligence assessments.
- Classify suppliers based on risk factors including geography, material source, and business practices.
- Perform KYC and AML verification where applicable.
- Assess sourcing from conflict-affected or high-risk areas.
- Monitor suppliers periodically through reviews, declarations, audits, or assessments.

- Maintain supplier compliance records and monitoring reports.
- Maintain traceability documentation for sourced materials where applicable.
- Preserve risk assessment records and due diligence findings.
- Conduct source verification for suppliers, materials, and origin declarations.
- Maintain procedures for escalation, investigation, and corrective action in case of identified risks or violations.

8. Corrective and Preventive Action (CAPA)

Where gaps or non-conformities are identified during self-assessment or supplier evaluation:

- Corrective actions shall be initiated
- Root cause analysis shall be conducted
- Timelines for closure shall be defined
- Responsibilities shall be assigned
- Follow-up verification shall be performed

Serious violations may result in escalation to management and suspension of supplier engagement.

9. Training and Awareness

The organization shall provide awareness and training regarding:

- Responsible sourcing practices
- RJC requirements
- Human rights and labor standards
- Ethical business conduct
- Environmental and safety responsibilities

Relevant employees and suppliers shall be encouraged to participate in such programs.

10. Reporting and Record Keeping

All responsible sourcing evaluations, self-assessments, audits, declarations, and CAPA records shall be documented and maintained as per company record retention requirements.

11. Roles and Responsibilities

Top Management

- Approve and support implementation of the policy
- Ensure resources for compliance management

Compliance Team

- Conduct self-assessments and supplier evaluations
- Monitor compliance status
- Maintain records and reports

Purchase Department

- Source from approved and compliant suppliers
- Monitor supplier documentation and performance

Employees and Suppliers

- Follow policy requirements
- Cooperate during assessments and audits

12. Confidentiality and Whistleblower Protection

Employees and stakeholders are encouraged to report unethical or non-compliant activities without fear of retaliation. All reports shall be handled confidentially and investigated appropriately.

13. Review and Continuous Improvement

This policy shall be reviewed periodically to ensure continued alignment with:

- RJC standards
- Legal requirements
- Industry best practices

- Organizational objectives

Continuous improvement initiatives shall be implemented based on assessment findings and operational needs.

**17. Supplier Chain Evaluation Policy For Sky Gold and Diamonds Ltd group companies
Document Information**

Particular	Details
Policy Name	Supplier Chain Evaluation Policy
Applicable To	All Suppliers, Contractors, Service Providers, and Business Partners
Approved By	Top Management
Effective Date	14-05-2026
Review Frequency	Annual
Version	1.0

1. Purpose

The purpose of this Supplier Chain Evaluation Policy is to establish a structured process for the evaluation, selection, approval, monitoring, and periodic review of suppliers associated with Sky Gold and Diamonds Ltd group companies.

This policy ensures that all suppliers operate in compliance with applicable legal, ethical, environmental, labor, health & safety, and Responsible Jewellery Council (RJC) requirements while supporting the organization’s commitment toward responsible sourcing and sustainable business practices.

2. Scope

This policy applies to:

- Raw material suppliers
- Bullion suppliers
- Diamond and gemstone suppliers

- Chemical suppliers
- Packaging suppliers
- Machinery and equipment suppliers
- Contractors and service providers
- Outsourced job workers
- Transport and logistics providers

Applicable across all units, branches, and group companies of Sky Gold and Diamonds Ltd group companies.

3. Objectives

The objectives of this policy are to:

- Ensure procurement from ethical and compliant suppliers
- Promote responsible sourcing practices
- Minimize supply chain risks
- Ensure compliance with RJC COP requirements
- Evaluate supplier performance and reliability
- Strengthen transparency and accountability in the supply chain
- Prevent sourcing from conflict-affected or high-risk sources
- Encourage environmental and social responsibility among suppliers

4. Supplier Evaluation Criteria

Suppliers shall be evaluated based on the following parameters:

4.1 Legal Compliance

Supplier shall comply with:

- Applicable labor laws
- Factory and environmental regulations
- Tax and statutory requirements
- Trade licenses and registrations

4.2 Ethical Practices

Supplier shall demonstrate:

- No child labor
- No forced labor
- No discrimination or harassment
- Ethical business conduct
- Anti-bribery and anti-corruption practices

4.3 Health & Safety

Supplier shall maintain:

- Safe working conditions
- PPE usage
- Fire safety measures
- Emergency preparedness
- Machine safety controls

4.4 Environmental Responsibility

Supplier shall:

- Control pollution and waste
- Manage hazardous chemicals safely
- Follow environmental regulations
- Promote sustainable practices

4.5 Quality & Delivery Performance

Supplier evaluation shall include:

- Product quality consistency
- On-time delivery
- Complaint response
- Service reliability
- Production capability

4.6 Responsible Sourcing

Suppliers dealing with precious metals, diamonds, gemstones, or minerals shall:

- Follow responsible sourcing practices
- Avoid conflict financing
- Maintain traceability records
- Comply with OECD and RJC requirements where applicable

5. Supplier Approval Process

The supplier approval process shall include:

1. Supplier Registration Form Submission
2. Collection of Legal and Compliance Documents
3. Initial Risk Assessment
4. Evaluation against defined criteria
5. Site Audit/Assessment (where applicable)
6. Management Review and Approval
7. Inclusion in Approved Supplier List (ASL)

Only approved suppliers shall be authorized for procurement activities.

6. Supplier Risk Classification

Suppliers shall be categorized as:

Risk Level	Description
High Risk	Precious metal suppliers, chemical suppliers, outsourced manufacturing units
Medium Risk	Packaging, machinery, and logistics suppliers
Low Risk	Office consumables and non-critical service providers

Additional due diligence may be conducted for high-risk suppliers.

7. Supplier Performance Monitoring

Supplier performance shall be reviewed periodically based on:

- Quality performance
- Delivery timelines
- Compliance status
- Audit findings
- Corrective actions
- Ethical practices
- Customer complaints related to supplier materials

Performance records shall be maintained by the Purchase/Compliance Department.

8. Supplier Audits

Sky Gold and Diamonds Ltd group companies Group reserves the right to conduct:

- Scheduled supplier audits
- Surprise inspections
- Compliance assessments
- Document verification reviews

Suppliers shall cooperate during audits and provide necessary records and access.

9. Non-Compliance Management

In case of supplier non-compliance:

- Observation/NC shall be issued
- Corrective Action Plan (CAPA) shall be requested
- Follow-up verification shall be conducted
- Supplier may be suspended or removed from Approved Supplier List if non-compliance persists

Critical violations such as child labor, forced labor, bribery, or illegal sourcing may lead to immediate termination of business relations.

10. Documentation Requirements

Suppliers may be required to submit:

- Company registration certificates

- GST and PAN details
- Factory licenses
- Pollution control approvals
- MSME certificates (if applicable)
- Labor law compliance records
- MSDS for chemicals
- RJC or other certifications
- Bank details and declarations

All records shall be maintained as per document retention requirements.

11. Roles and Responsibilities

Management

- Approve supplier evaluation framework
- Ensure implementation of this policy

Purchase Department

- Conduct supplier evaluation and monitoring
- Maintain Approved Supplier List

Compliance/HR/EHS Team

- Support supplier audits and compliance verification

Suppliers

- Comply with policy requirements
- Provide accurate information and records

12. Confidentiality

All supplier information and evaluation records shall be treated as confidential and used only for business and compliance purposes.

13. Review and Amendment

This policy shall be reviewed annually or whenever there are changes in:

- Legal requirements

- RJC standards
- Business operations
- Supply chain risks

Management reserves the right to amend this policy as required.