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**Branch Office :**

Plot No.17-18/A-B, Street No.1,
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Internal Audit report
Compliances with responsible Business Practices for the period of April 2023 to
September 2023.

To,
The Management,

Subject: Internal Audit report - Compliances with responsible Business Practices requirements for the period of April 2023 to September 2023.

I have examined all the business practices in context of compliances and commitment. I have verified following business practices for the entity and found compliant with the applicable rules and regulation.

1. Business compliances

RJC Policies and Procedure documents
AML/CFT and Anti-Bribery Manual
Risk Assessment manual
Product Security manual
Synthetic Diamond Management Procedure

2. Social Compliances

Employment manual
Health, Safety and Environment manual

3. Environmental compliances

Health, Safety and Environment Manual

4. Sourcing Compliance

Policies and Procedure documents
5 Step Management Systems
Policy and Procedure
Grievance Mechanism System
Risk Mitigation Plan
Due Diligence
KYS/KYC and Invoices

5. All other legal compliances.

The entity has demonstrated commitment to responsible Business Practices BPP requirements both internally to the employees and publically to the business Directors and stakeholders. The entity is not engaged in any such practice or conducts which can disrepute the diamond industry.

This internal audit report has been issued to submit the management.

Prepared By:


Compliance Officer

Date: 03-10-2023

Place: Mumbai

Doc. No: DVS-CAU-001



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DOC.NO. DVS-POL-07

Policy Statement of Human Rights

The policies relating to this section are part of the Business Policies adopted by **DIVINE STAR** and are presented below for reference:

- a) All employees in **DIVINE STAR** will be treated with equality, respect and dignity.
- b) **DIVINE STAR** believes in and respects the fundamental human rights according to the United Nations Universal Declaration of Human Rights.
- c) **DIVINE STAR** will not interfere in the right of employees to observe tenets or practices based on caste, race, national origin, gender, religion, disability, union membership, or political affiliation
- d) **DIVINE STAR** strongly discourages any form of sexually coercive, threatening, abusive or exploitative behavior.
- e) Any reported incidents relating to direct or indirect physical, sexual, racial, religious, psychological, verbal, or any other form of harassment or abuse, or any other form of intimidation or degrading treatment will not be tolerated by the Group.
- f) Security personnel, if employed by **DIVINE STAR**, are trained to respect the human rights and dignity of all people and use of minimum force proportionate to the perceived threat.

DIVINE STAR
Date: 03/04/2023

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DOC.NO. DVS-POL-06

**Policy Statement Environmental protection, Hazardous substances, waste and
Emissions, Use of Energy and natural resources**

The policies relating to this section are part of the Business Policies adopted by **DIVINE STAR** and are presented below for reference:

DIVINE STAR is committed to effective environmental performance and will focus on the following initiatives:

- Conduct business in an environmentally responsible manner.
- Compliance with all applicable environmental laws and regulations
- The impact of our operations on the environment will be assessed and reviewed periodically to mitigate or eliminate such impact.
- Disposal procedures for waste generated will be clearly defined and practiced in line with standards that are set by law.
- Improvement of employee environmental awareness and performance through training.
- Efficient use of energy and natural resources to minimize waste generation through efforts that include recycling and prevention of pollution.
- Commitment to a continual improvement process in environmental management

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Doc. No: DVS-POL-001**Date: 03-04-2023****RJC Compliance Policy**

The Responsible Jewellery Council (RJC) is a not for profit organization with the following mission:

"To advance responsible ethical, social and environmental practices, which respect human rights, throughout the diamond and gold Jewellery supply chain, from mine to retail"

RJC's "Code of Practices" defines responsible ethical, human rights, social, and environmental practices, applicable to all RJC members.

DIVINE STAR has become a member of RJC and is fully committed to the Code of Practices.

We strongly encourage all our business partners to follow and implement the various requirements of the RJC system. More information about the Program is available on the internet site <http://www.responsiblejewellery.com>.

We encourage your co-operation in adopting the standard and ensuring that the entire diamond industry is seen as a role model in setting high standards with respect to business, social and environmental responsibilities.

For, DIVINE STAR**Partner**

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DOC.NO. DVS-POL-15

Policy Statement Use of Supply Chain

The company shall complete the due diligence process prior to initiate business relationship. The company shall purchase/sale diamonds that are fully compliant with Kimberly Process Certification Scheme (KPCS).

The company shall ensure that all of its respective activities are in line with the OECD Due Diligence Guidelines, and as per Universal Declaration on Human Rights laid down by United Nations.

The company shall prohibit any procurement from Conflict-Affected & High-Risk areas and adhere to compliance with standards on Anti-Money Laundering (AML) and Combating the Financing of Terrorism (CFT).

Relevant Employees shall be trained on the Supply Chain & Due Diligence Requirement and OECD guideline at regular interval. We shall also provide support to our business partners and stakeholder for the same.

The company shall carry out risk assessment for its supply chain and shall not enter into any business relationship or if may require then shall suspend/discontinue the engagement with any such supplier involved in dealing with Conflict-Affected and High-Risk areas, Any form of Human Right Violation; Torture, Cruel, In-Human and Degrading Treatment; Forced/Compulsory Labour; Child Labour; Abuses such as widespread Sexual Violence; War Crimes; other serious violations of International Humanitarian Law, Crime against Humanity; Genocide and/or To Bribe or To be Bribe. We strictly condemn and prohibit any Direct/Indirect support to public/private security forces which illegally Control, Tax or Extort money from Mining Sites, Transportation Routes and Upstream Sectors.



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The company shall verify counterparty details, including the Know Your Customer (KYC) for any precious metals supplying Counterparties at regular interval. The company shall carry out risk-based assessment, set appropriate verification control and monitoring of all such commercial activities and transactions.

The company shall assign responsibility of Supply Chain Integrity and due diligence compliance to senior personnel of the organization to prevent any risk of illegal activities or breach of it. The company shall implement the management strategy to respond to identified risks. For the same, Compliance Officer shall report to Senior Management in case of any such violation of this policy.

The company has established a risk assessment module and any business partners with high risk rating shall be red flagged and report to be submitted to senior management.

Grievance Mechanism

The purpose of this document is to outline a process through which any stakeholder can understand due diligence and supply chain integrity policy of the organization. The identity of the person who so ever has registered a concern shall be kept confidential and no retaliatory action shall be taken against any whistle blower. For anonymous submissions, you may refrain to provide your contact information.

Please share your Complaint/Grievance/Suggestion on divinekkdb@gmail.com

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POLICY STATEMENT FOR CHILD LABOUR

- No form of child labour should be employed at **DIVINE STAR**.
- The minimum age for employment that will be applicable is fifteen (As per ILO Convention No. 138).
- For authorized adolescents (persons below 18 years of age but above 15 years), the entity management is responsible for providing working conditions, hours of work and wages in compliance with applicable local laws as a minimum.
- If a child is found working at **DIVINE STAR** either own or subcontracted, the responsibility of rehabilitation will be undertaken by the management.
- The above policies will also be applicable to subcontracted labour.



[Signature]
Keshav

DIVINE STAR

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DOC.NO. DVS-POL-10**Policy Statement Money Laundering and Finance of terrorism**

The policies relating to this section are part of the Business Policies adopted by **DIVINE STAR** is presented below for reference:

- a. **DIVINE STAR** recognizes the fact that entities in the gems and jewelry sector have to take on the onus of analyzing their potential vulnerabilities to money laundering and implement specific steps that are required for protection against abuse by criminals.
- b. Strict compliance is required at all times, with all applicable national and, where appropriate, international laws / regulations with respect to money laundering, terrorism financing, bribery, corruption, smuggling, embezzlement, fraud, racketeering, transfer pricing and tax evasion.
- c. **DIVINE STAR** shall act in accordance with national laws and national / international accounting standards with respect to maintaining financial accounts of all business transactions and auditing of its financial accounts.
- d. **DIVINE STAR** ensures that concerned employees know and understand the relevant regulatory jurisdiction for national and international transactions, money laundering / financial offences related legal, regulatory and internal requirements as they apply to their jobs. Ignoring or not reporting suspicious activity that appears to be questionable may also be considered as a violation of the Business Policies, depending on the seriousness of the non-conformance.
- e. **DIVINE STAR** implements a "Know your Customer" and "Know your Supplier" procedure that establishes the identity of all organizations with which it deals, have a clear understanding of their business relationships and have a reasonable ability to identify and react to transaction patterns appearing out of the ordinary or suspicious.

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DOC.NO. DVS-POL-13

Policy Statement Community Engagement and Development

- The policies relating to this section are part of the Business Policies adopted by **DIVINE STAR** and are presented below for reference:
- **DIVINE STAR** is committed to the development of communities where it operates, contributing to their social and economic welfare.
- **DIVINE STAR** is committed to proactively engaging with communities in which we operate or have an impact. Our community engagement and development efforts encompass a wide range of activities, including but not limited to social, economic, and environmental initiatives that enhance the quality of life for all community members.



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DOC.NO. DVS-POL-14

Policy Statement Use of Security Personnel

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Security personnel, if employed by **DIVINE STAR** are trained to respect the human rights and dignity of all people and use of minimum force proportionate to the perceived threat.

DIVINE STAR employs security personnel to safeguard the physical security of our premises, assets, and personnel. This policy governs the utilization of security personnel and sets forth our commitment to their responsible and ethical use.

We expect our security personnel to respect the rights, dignity, and privacy of all individuals they encounter. Discrimination, harassment, or abuse of any kind will not be tolerated.



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DOC.NO. DVS-POL-12**Policy Statement of Product Integrity and Disclosure**

- a. **DIVINE STAR** is committed to complying with relevant trading standard legislation and specific national and local regulations applicable to its products.
- b. The following essential Policies will be applicable in all transactions of **DIVINE STAR** involving diamonds, treated diamonds, synthetics and simulant
 - **Disclosure** - **DIVINE STAR** shall fully and accurately disclose the material characteristic of their products. All reasonable efforts shall be made to properly disclose all relevant information on the physical characteristics, such as mass/weight, cut, cut, colour, clarity or fineness, of a diamond or gold jewellery product.
 - **Misrepresentation** - No untruthful, misleading or deceptive statement, "representation" or material omission in the "selling", "advertising" or distribution of any diamond, treated diamond, synthetic, or simulant, or any gold product, shall be made by the Group and its entities in any medium, including the internet
 - **Diamond Quality** - The weight, colour, clarity or cut of diamonds will be described in accordance with the recognized guidelines appropriate to the particular jurisdiction.
 - Full disclosure i.e. the complete and total release of all available information about a Diamond and all material steps it has undergone prior to sale to the purchaser, irrespective of whether or not the information is specifically requested and regardless of the effect on the value of the diamond.
 - No misuse of terminology or misrepresentations or attempts to disguise the product will be made in the selling, advertising and distribution of treated diamonds, synthetics and simulant.
 - The word 'diamond' will not be used in the case of names of firms, manufacturers or Trademarks, in connection with treated diamonds or diamond simulant or synthetic Diamonds.

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c. **DIVINE STAR** has adopted the following definitions:

Diamond: A diamond is a natural mineral consisting essentially of pure carbon crystallized with a cubic structure in the isometric system. Its hardness in the Mohs scale is 10; its specific gravity is approximately 3.52; it has a refractive index of 2.42 and it can be found in many colours.

Synthetic: A synthetic is any object or object that has been either partially or wholly crystallized or re-crystallized due to artificial human intervention such that, with the exception of being non-natural, the product meets the requirements specified in the definition of the word 'diamond' above.

Treated Diamond: A treated diamond is any object or product that meets the requirements specified in the definition of the words 'diamond' and 'synthetic' above, but has been subject to some form of treatment i.e. any process, enhancement changing, interfering with and/or contaminating the natural appearance or composition of a diamond other than historically accepted practices of cutting and polishing. This includes colour and decolourisation treatment, fracture filling, laser and irradiation treatment and coating.

Simulants: A diamond simulant is any object or product used to imitate some or all of the properties associated with a diamond and includes any material, which does not meet the requirements specified in the definition of the word 'diamond' above.


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DOC.NO. DVS-POL-11

Policy Statement Kimberley Process

The policies relating to this section are part of the Business Policies adopted by **DIVINE STAR** is presented below for reference:

- a. **DIVINE STAR** is fully committed to complying with all the requirements specified in the Kimberley Process Certification Scheme and World Diamond Council's (WDC) System of Warranties Declaration.
- b. The definition of 'Conflict Gem Stone Diamonds' as agreed by the Kimberley Process will be adopted i.e.

"Rough diamonds used by rebel movements or their allies to finance conflict aimed at undermining legitimate Governments, as described in relevant United Nations Security Council (UNSC) resolutions in so far as they remain in effect, or in other similar UNSC resolutions which may be adopted in the future, and as understood and recognized in United Nations General Assembly (UNGA) Resolution 55/56, or in other similar UNGA resolutions which may be adopted in the future."

- c. Wherever applicable, the following affirmative statement as recommended by the World Diamond Council's System of Warranties should be printed on all the invoices:

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

- d. Entering into transactions involving 'conflict diamonds' or not following the System of Warranties Declaration in invoices, either knowingly or unknowingly, will be considered as a violation of the Business Policies.
- e. **DIVINE STAR** ensures that concerned personnel within the organization know about government restrictions on the trade in Conflict Diamonds, the Kimberley Process Certification Scheme and the World Diamond Council System of Warranties.



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DOC.NO. DVS-POL-09

Policy Statement Product Security

- A. **DIVINE STAR** is committed to establish and implement product security measures within the premises and during shipments to protect against product theft, damage or substitution.
- B. The security and well-being of employees, visitors and other relevant business partners is prioritized when establishing product security measures.



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DOC.NO. DVS-POL-08

Policy Statement Bribery and Facilitation Payments

The policies relating to this section are part of the Business Policies adopted by **DIVINE STAR** and are presented below for reference:

- A. **DIVINE STAR** is committed to prohibit bribery in all business practices and transactions that are carried out by the company or on its behalf by business partners. The company will not offer, accept or countenance any payments, gifts in kind, hospitality, expenses or promises as such that may compromise the principles of fair competition or constitute an attempt to obtain or retain business for or with, or direct business to, any person; to influence the course of the business or governmental decision – making process.
- B. **DIVINE STAR** considers Bribery Risk as it applies to its organization (including agents) to identify which areas pose high risks. **DIVINE STAR** has developed appropriate methods to monitor conduct of employees and agents and eliminate bribery based on this understanding.
- C. The management of **DIVINE STAR** facilitates the reporting of incidences of attempted bribery or inappropriate gifts within their organization and shall apply appropriate sanctions for bribery and attempted bribery in all forms.
- D. **DIVINE STAR** ensures that no employee will suffer demotion, penalty or other adverse consequences for voicing a concern, or for refusing to pay a bribe or facilitation payment even if this action may result in the enterprise losing business.



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DOC.NO. DVS-POL-05

Policy Statement Health and Safety

The policies relating to this section are part of the Business Policies adopted by **DIVINE STAR** and are presented below for reference:

DIVINE STAR recognizes the need to develop a sustainable, value creating business and is committed to the following in the areas of workplace health and safety:

- Providing safe and healthy working conditions for all employees in accordance with applicable law and other relevant industry standards.
- Any adverse impact of our business processes on those who carry it out shall be identified and eliminated. Towards this end, we will systematically review our operations to identify sources of health and safety related risks.
- We will provide adequate and appropriate labeling and storage of all chemicals and cleaning materials and adopt methods to protect employees from exposure to airborne particles and chemical fumes
- Our review of our processes will use appropriate standards as required by prevailing laws, expert opinion, feedback from workers and our knowledge of best practices. The review will lead to formulation of clearly described work practices and safety drills and appropriate safeguards and isolation from mobile equipment. All our staff will be trained in the manner required to adhere to these work practices and drills.
- Workers shall not be under the influence of or abusing, drugs, alcohol and/ or other illegal substances. We will seek to substitute the use of material, which are known to cause an adverse impact on the health of workers or health of consumers in the course of its use.
- All workplaces will be constructed to meet safety standards with local regulations as the minimum standards that will be applicable. We will take adequate measures to safeguard our employees from fire and other workplace injuries.
- All products sold by **DIVINE STAR** to consumers shall comply with applicable regulations of product health and safety.

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DOC.NO. DVS-POL-04**Policy Statement General Employment, Working hours, Remuneration**

- a. **DIVINE STAR** complies with applicable national laws / regulations with respect to employment.
- b. **DIVINE STAR** is committed to maintaining appropriate records as stipulated by the regulatory authorities for all staff employed, whether on a full time, part time or seasonal basis.
- c. **DIVINE STAR** shall not require workers to work for more than the national limit of hours in a week on a regular basis, with overtime hours not to exceed the national permitted limit per week on a regular basis unless there are legal opt-outs.
- d. **DIVINE STAR** shall ensure that wages and benefits for a standard working week shall meet at least national minimum standards and shall be sufficient to meet the basic needs of workers.
- e. Wages shall be paid to employees on a regular and predetermined basis in a manner and location convenient to employees, accompanied by a wage slip detailing wage rates, benefits and deductions as applicable.
- f. **DIVINE STAR** shall ensure that due process of wage deductions shall be followed where applicable and it shall not be binding on employees to buy provisions from the group.
- g. When required, due recognition will be given to the existence, membership and lawful activities of worker representative bodies, and worker representatives will be given access to carry out their responsibilities / functions.
- h. **DIVINE STAR** is committed to addressing the legitimate grievances of its employees.
- i. **DIVINE STAR** shall follow proper procedure as per law for dismissal of employees, in case the need for the same arises, and arbitrary dismissal procedures shall be avoided.
- j. Information regarding applicable employment policies and working practices shall be communicated in a transparent manner to all employees.

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- k. **DIVINE STAR** is fully committed to the pursuance of the provision of fair and conducive employment conditions, consistent with applicable laws and regulations.

Issues, that they will be treated fairly and respectfully. While all efforts will be taken to protect the anonymity of employees as far as practicable, any form of retaliation against any such individuals, assuming they have not been involved in the violation, will not be tolerated.

DIVINE STAR

Date: 03/04/2023



Head Office :

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DOC.NO. DVS-POL-03

Policy Statement of Freedom of association and Collective Bargaining,
Discrimination and
Discipline and Grievance Procedures

The policies relating to this section are part of the Business Policies adopted by **DIVINE STAR** and are presented below for reference:

- a. **DIVINE STAR** will not prevent employees from associating and collective bargaining.
- b. Discrimination can mean distinction, exclusion or preference.
- c. Any form of discrimination relating to the hiring, discharge, pay, promotion and training of employees on the basis of race, ethnicity, caste, national origin, religion, age, disability, gender, marital status, physical appearance, sexual orientation, HIV status, Migrant status, membership of worker representative bodies, political affiliations, or any criteria that are unlawful is strongly discouraged by **DIVINE STAR** and any such reported incidents will be viewed as a serious violation of this Business Policies.
- d. **DIVINE STAR** will ensure that employees who have certain life threatening diseases or illnesses are not treated differently from other employees, and will continue to employ such personnel, as long as they are physically and mentally fit to attend to their normal job responsibilities.
- e. Individuals who are "Fit for Work" shall be accorded equal opportunities and shall not be discriminated against on the basis of factors unrelated to their ability to perform their job.

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- f. **DIVINE STAR** shall not use corporal punishment under any circumstances and will ensure that employees are not subjected to harsh or degrading treatment, sexual or physical harassment or other forms of mental or physical coercion, abuse or intimidation.

DIVINE STAR encourages all personnel to voice concerns promptly, if they have a genuine reason to believe that a policy, entity operation or practice is or will likely be in violation of any law, regulation or internal entity rule or policy, including this Business Policies. **DIVINE STAR** assures all employees who come forward in good faith to report issues, that they will be treated fairly and respectfully. While all efforts will be taken to protect the anonymity of employees as far as practicable, any form of retaliation against any such individuals, assuming they have not been involved in the violation, will not be tolerated.

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DOC.NO. DVS-POL-01

POLICY STATEMENT FOR CHILD LABOUR

- No form of child labour should be employed at **DIVINE STAR**.
- The minimum age for employment that will be applicable is fifteen (As per ILO Convention No. 138).
- For authorized adolescents (persons below 18 years of age but above 15 years), the entity management is responsible for providing working conditions, hours of work and wages in compliance with applicable local laws as a minimum.
- If a child is found working at **DIVINE STAR** either own or subcontracted, the responsibility of rehabilitation will be undertaken by the management.
- The above policies will also be applicable to subcontracted labour.

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DOC.NO. DVS-POL-02

Policy Statement of Forced Labour

The policies relating to this section are part of the Business Policies adopted by **DIVINE STAR** and are presented below for reference:

- a. The management of **DIVINE STAR** are fully committed to ensuring that forced or involuntary, bonded, indentured or prison labour, is not practiced nor used in any form at any of its facilities. **DIVINE STAR** shall ensure that there is no restriction in the freedom of movement of employees and dependents. Any reported incidents relating to forced labour will be considered as a serious violation of the Business Policies.
- b. The following definitions will be applicable:
 - The Universal Declaration of Human Rights that states that 'No one shall be held in slavery or servitude'
 - ILO Convention 29, which defines forced or compulsory labour as 'all work or service which is extracted from any person under the menace of any penalty, and for which the said person has not offered himself voluntarily'

DIVINE STAR

Date: 03/04/2023