

# HEERACHAND GEMS PVT LTD

DATE : 18<sup>TH</sup> AUGUST 2025

## ANNUAL REPORT ON HUMAN RIGHTS RISK ASSESSMENT DUE DILIGENCE (RJC HUMAN RIGHTS TOOLKIT VER 2.0) FOR THE CALENDAR YEAR 2024

<b>1) EMPLOYMENT TERMS</b>	<ul style="list-style-type: none"><li>• Heerachand Gems Pvt. Ltd ensures that Employees understand their current employment terms with the Company with regard to Appointment, Office timing, Salary breakup and other employment terms.</li><li>• It follows the standardised recruiting procedures for hiring.</li><li>• Record keeping system is well maintained for all the employees.</li><li>• Exit interviews of Leaving employees are conducted.</li><li>• We at Heerachand Gems Pvt Ltd follows the working hours as per the legislative law.</li></ul>
<b>2) OPEN DOOR POLICY</b>	<ul style="list-style-type: none"><li>• Heerachand Gems Pvt. Ltd. Values the talents and abilities of the employees and seeks to foster an open, co-operative and dynamic environment</li><li>• This helps in the Company as well as employees thrive to a like minded environment.</li></ul> <p><b>Measures taken :</b> Heerachand Gems makes continuous efforts to make the office environment – more liberal, more conducive workplace</p>
<b>3) DIVERSITY, EQUITY AND INCLUSIVITY</b>	<ul style="list-style-type: none"><li>• The Management of Heerachand Gems Pvt. Endorses to Promote Employees, Diversity, Unity and Inclusivity at all levels of the Organisation</li><li>• It extends this policy to all the various functional departments such as Recruitment, professional development and mobility and</li></ul>

	<p>Equitable and Fair Employment Conditions</p> <p><b>Measures Taken :</b> The HR Department provides training to its workers that promotes and creates awareness of – Cultural diversity, equity and inclusivity, policy commitments and the supporting systems and procedures. To ensure the effectiveness of the training procedure and processes, Annual Management review is done and publicly make available the purpose, nature, scale and impact of its business operations.</p>
<p><b>4) HUMAN RIGHTS POLICY</b></p>	<ul style="list-style-type: none"> <li>• Heerachand Gems Pvt. Ltd upholds the human rights standards with high regard, does not condone any Human Rights abuses and creates and nurtures a working environment where every employee are respected without Prejudice.</li> <li>• It takes Unbiased decision towards any Caste, Creed, Religion, Gender Equality</li> <li>• We at Heerachand Gems Pvt. Ltd have Human Rights policies which ensures that none of our stakeholders have engaged or indulged in violating or exploiting any of the these Rights.or exploiting any of the these Rights.</li> <li>• The Grievance Officer and the HR Department monitor and addresses any complaints received against these and ensures that they are resolved Unbiased within 7 working days.</li> <li>• In cases where escalation is required, the Management is informed for solution based decisions.</li> </ul> <p><b>Measures Taken :</b> Utmost importance is given for building a strong employee-friendly-work environment</p>
<p><b>5) FREEDOM OF ASSOCIATION &amp; COLLECTIVE BARGAINING RIGHTS</b></p>	<ul style="list-style-type: none"> <li>• Heerachand Gems Pvt. Ltd’s culture is characterised by co-operative relationships and high employee involvement that relies on building long standing relationships and transparent work culture</li> </ul>

	<ul style="list-style-type: none"> <li>• This helps in building, sustaining and strengthening harmonious employer-employee relations</li> </ul> <p><b>Measure Taken :</b> Freedom of association policy helps in employees overcoming the <i>FEAR OF “Non-Approachability”</i></p>
<b>6) CHILD LABOUR</b>	<ul style="list-style-type: none"> <li>• Heerachand Gems Pvt. Ltd believes in “Childhood is the Phase of Life where CHILDREN are meant to LEARN and NOT EARN.</li> <li>• To achieve this practical and meaningful responses, it endorses the need for appropriate initiatives to progressively eliminate Child Labour</li> </ul> <p><b>Measures Taken :</b> Recruitment process includes recruiting adults who are above 18 years of age as per the legislative law.</p>
<b>7) FORCED LABOUR</b>	<ul style="list-style-type: none"> <li>• Heerachand Gems Pvt. Ltd. Shall not use Forced Labour as defined in ILO Convention including bonded, indentured or involuntary labour.</li> </ul> <p><b>Measure Taken :</b> Recruitment procedure involves monitoring and background check verification of the employees being recruited.</p>
<b>8) NON DISCRIMINATION</b>	<ul style="list-style-type: none"> <li>• Heerachand Gems shall not practice or condone any form of discrimination in the workplace in terms of Hiring, Remuneration, Promotion, Origin based on Caste, creed or Religion, Gender, Political affiliation or Marital Status</li> </ul> <p><b>Measure Taken:</b> The work culture of Heerachand Gems Pvt Ltd has cultural diversity</p>
<b>9) ANTI MONEY LAUNDERING AND COUNTER TERROR FINANCING</b>	<ul style="list-style-type: none"> <li>• As a Responsible Business enterprise, Heerachand Gems Pvt. Ltd is committed to comply with the Anti-Money Laundering regulations and follow the law as per Legislation to prevent the process of Money Laundering or Counter Terror Financing.</li> <li>• We have appointed a Financial Compliance Officer who oversees that the sourcing of products are done</li> </ul>

	<p>through Ethical Supply Chain channels as per OECD guidelines</p> <p><b>Measures taken :</b> Training has been given to the employees regarding the impact of Money Laundering and why it should not be practised. The means and the methods for promoting Anti Money Laundering is discussed during the training</p>
<p><b>10) ANTI BRIBERY AND FACILITATION PAYMENTS</b></p>	<ul style="list-style-type: none"> <li>• Heerachand Gems Pvt. Ltd prohibits bribery in all business practices and monetary transactions carried out by us and by external stakeholders associated with the Business.</li> <li>• Heerachand Gems Pvt. Ltd have laid out procedures and criteria's to be followed by Employees while accepting Gifts.</li> <li>• Heerachand Gems have a “No Gifts Policy” which is communicated to employees, brokers, suppliers and other stakeholders.</li> </ul> <p><b>Measures Taken :</b> Training has been given to the employees regarding why we are endorsing the “No Gift Policy”. The Management conduct sAnnual Review Meeting to ascertain and acknowledge the awareness of such critical aspects to employees due to such trainings.</p>
<p><b>11) GRIEVANCES POLICY</b></p>	<ul style="list-style-type: none"> <li>• The Management of Heerachand Gems Pvt. Ltd have grievance mechanism policy to tackle complaints (if any) related to Human Rights, address and resolve the same ASAP.</li> <li>• We have also appointed a Grievance Officer for external stakeholders, suppliers, vendors, customers etc.</li> </ul> <p><b>Measure Taken :</b>Any complaints / greivances pertaining to products can be addressed to the Grievance Officer, whose contact details are published publicly on the Company Website.</p>
<p><b>12) HEALTH AND SAFETY</b></p>	<ul style="list-style-type: none"> <li>• Heerachand Gems Pvt. Ltd shall ensure that Safe and Healthy working conditions are provided to all Employees in accordance with Applicable Law.</li> </ul> <p><b>Measure Taken :</b> Water Density Reports helps in analysing the quality of</p>

	<p>Water consumption, First Aid Kit in case of emergencies are kept in the office, Fire extinguishers, Fire Training given for Emergency exit during any untoward accidents of Fire.</p>
<p><b>13) WASTES AND EMISSIONS</b></p>	<ul style="list-style-type: none"> <li>• Heerachand Gems shall identify significant wastes and emissions to air, water, Greenland waste generated in the Business premises.</li> </ul> <p><b>Measures Taken :</b> To curb or reduce the waste emissions, Management has decided to get verified and quantify greenhouse Gas emissions Independently.</p>
<p><b>14) SECURITY AND THREAT</b></p>	<ul style="list-style-type: none"> <li>• Heerachand Gems has made a commitment to be a security conscious Entity recognizing the value of security <ul style="list-style-type: none"> <li>• <b>Security Threat to Business :</b> Heerachand Gems Pvt. Ltd will conduct Risk Assessment for potential threats and vulnerabilities and the Potential Impact to the Entity</li> <li>• Appointment of Compliance Officer who verifies and check various aspects of the stakeholders, KYC, KYS, creditworthiness, of external stakeholders</li> </ul> </li> </ul> <p><b>Measure Taken :</b> OECD Supplier Risk Assessment done to ensure Ethical sourcing of Supply Chain</p> <ul style="list-style-type: none"> <li>• <b>Security of Information :</b> Heerachand Gems will do its best to protect the entity from Industrial espionage, theft, unauthorised release of confidential information of the Entity</li> <li>• The Compliance Officer ensures that no such breach happens to the Entity. Policy statement and Trainings are conducted to create awareness of such threats to the employees.</li> <li>• Stakeholders are communicated informing them about our Business</li> </ul>

	<p>policy related to Sourcing, Supply chain</p> <p><b>Measures Taken</b> : None, since no such incident has occurred</p>
<p><b>15) POLICY STATEMENT ENDORSEMENT</b></p>	<ul style="list-style-type: none"> <li>• The Management of Heerachand Gems Pvt. Ltd endorses <i>that NO Grievances</i> were received till date.</li> </ul>