SIGNET JEWELERS

Responsible Sourcing Protocol 2021
Audit Guidance

Au
Gold

Sn, W, Ta
Tin, Tungsten, Tantalum

C
Diamonds

Ag
Silver

Pt
Platinum

Human Rights

Updated June 2021

1 COMPLIANCE WITH SIGNET'S RESPONSIBLE SOURCING PROTOCOL (SRSP)

Signet's Responsible Sourcing Protocol ("SRSP") is aligned with industry (OECD, RJC, LBMA, WDC etc.) guidance and standards and identifies compliance criteria to ensure Signet's supply chain is conflict-free, with appendices specifying compliance criteria for each mineral. All minerals within RJC's Code of Practice (CoP) 2019 scope are covered by the SRSP with the exception of tin, tungsten and tantalum (3Ts) and Laboratory-Grown Diamonds (LGDs): when a member of the RJC is certified against the CoP 2019 that includes relevant materials under RJC scope, Signet will not require a separate audit of SRSP compliance with 3Ts, LGDs or any other materials outside of RJC scope.

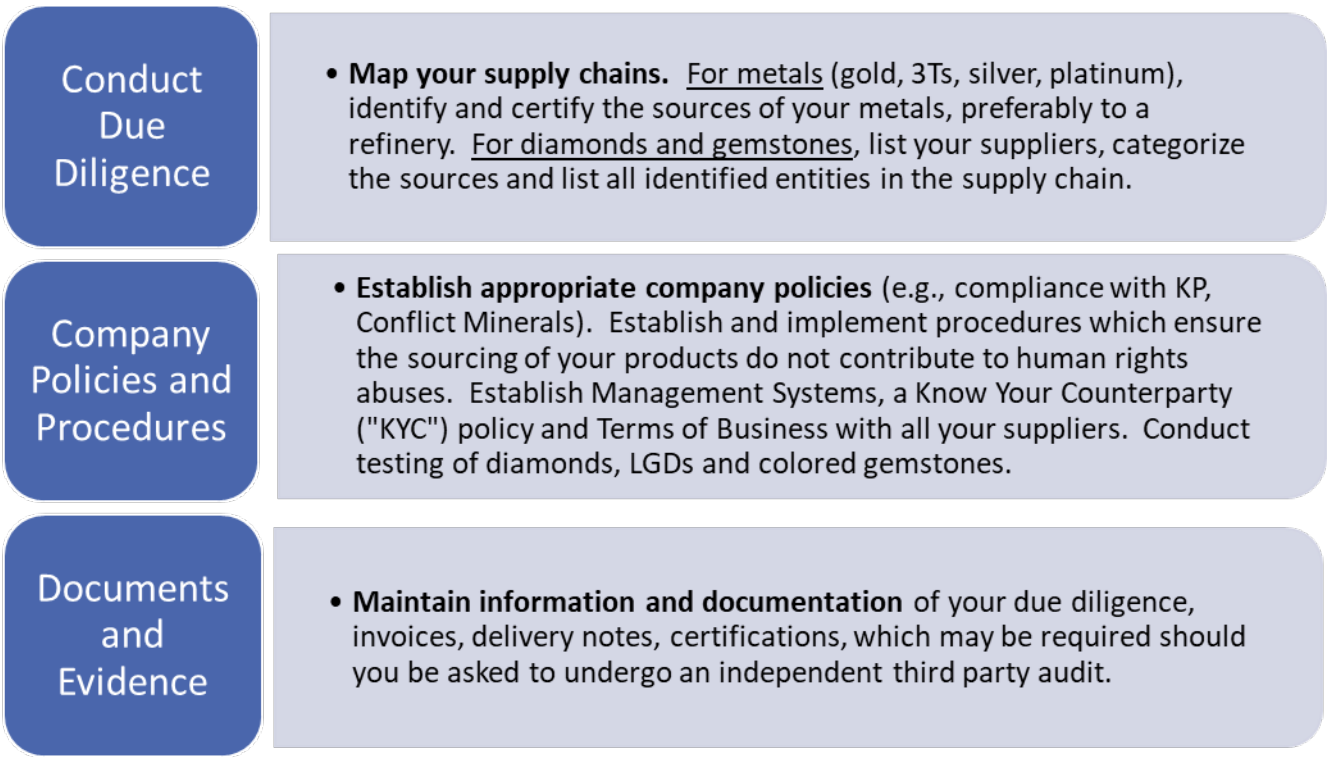
The scope of Signet suppliers' RJC Certification audit must include all materials (e.g., gold, natural diamonds, colored gemstones (natural ruby, sapphire, silver, and platinum) from all locations supplied to Signet (as confirmed by SRSP Report). The RJC auditor will check the list of materials in the SRSP report to the membership scope list of materials.

Supply chain due diligence and SRSP compliance is now an integral part of the audit of RJC's CoP 2019, which addresses sourcing from conflict-affected and high-risk areas, therefore separate SRSP provenance claims are not required if the above guidance is followed.

The cornerstone of compliance with the SRSP is a requirement that suppliers report to Signet annually through an online report process that they are sourcing materials supplied to Signet responsibly and in conformance with the requirements of the SRSP.

Supplier compliance with Signet's SRSP is an annual legal requirement related to Signet's SEC reporting for gold and 3Ts: compliance with natural diamonds, silver, platinum group metals (PGMs), colored gemstones and laboratory grown/created diamonds (LGDs) is a mandatory Signet requirement.

SRSP compliance criteria and requirements, include but are not limited to the following:



Once suppliers have achieved the requirements for compliance to the SRSP, the following warranty statements should be included on all invoices and delivery notes.

> ***"The seller warrants that these products have been supplied in compliance with the Signet Responsible Sourcing Protocol ("SRSP").***
>
> ***Any natural diamonds herein invoiced have been purchased from legitimate sources not involved in funding conflict and in compliance with United Nations Resolutions and corresponding national laws. The seller hereby guarantees that these natural diamonds are conflict-free and confirms adherence to the WDC SoW Guidelines."***

In addition, any suppliers of laboratory-grown/created diamonds ("LGDs") should include the following additional warranty statement.

> ***"Any laboratory grown diamonds herein supplied comply with the SRSP and are warranted not to include any natural diamonds or any material which is not laboratory-grown diamond."***

2 SIGNET'S AUDIT POLICY

Signet Jewelers requires all of its suppliers to join the Responsible Jewellery Council (RJC), especially those supplying products containing gold, platinum, silver, natural diamonds and/or colored gemstones.

Signet's primary audit assurance is through the supplier's Responsible Jewellery Council certification audit against the CoP 2019 and must include all materials (e.g., gold, natural diamonds, colored gemstones, silver, platinum) from all locations supplied to Signet (as confirmed by their SRSP Report). RJC Certified Members who achieve and maintain this level of certification are not required to undertake third-party audits of SRSP reports and/or factory or social audits

For non-RJC members, or for RJC members whose RJC membership or current certification scope does not cover all products supplied to Signet, Signet may require suppliers to undertake an independent audit of their SRSP Compliance Report, based on Signet's risk assessment relating to the supplier's report.

Suppliers should reference the RJC's accredited audit firms, ensuring the audit firm selected by the Supplier is accredited for *Signet Responsible Sourcing Protocol* in the *"scope of accreditation*."

Suppliers are notified each year by e-mail from info@signetsrsp.com if an independent Signet audit of their SRSP Compliance Report is required. Suppliers will be responsible for appointing auditors, confirming the scope of the audit, booking the audit and providing audit reports to Signet; Signet will not audit suppliers.

To summarize, Signet suppliers who receive notification for an **SRSP report audit** are responsible to:

1. Select and contact an audit firm from the list of RJC accredited auditors.
2. Agree the timing of audit (date of audit, date of report) to ensure the report or confirmation letter from audit is available to Signet in accordance with the schedule given by Signet.
3. Ensure the SRSP compliance criteria and documentation requirements are met, see Appendix 9 C for a complete list of example documentation.
4. Ensure all relevant personnel are informed and available.

5. The supplier should conduct a mapping exercise of its supply chain, identifying each direct source of supply and where possible, the sources which in turn supply the direct sources. Providing this supply chain map can help significantly in preparation and efficiency of the audit process.

6. Ensure all information contained in the SRSP Compliance Report is accurate and can be validated by policy and transaction documentation.

7. Provide the auditor with a copy of the supplier's SRSP Compliance Report for the relevant calendar year which must contain the SRSP Confirmation Number.

8. Upon successful completion of the audit, **the supplier is responsible for furnishing Signet with a copy of the Audit Report** through info@signetsrsp.com.

Signet Supplier Benefits – Audit Harmonization:

Signet suppliers who are a:

- ✓ RJC Certified Member
  - o No future Factory or Social Audits required, but a separate audit of SRSP reports may be required.
- ✓ RJC Certified Member for the CoP 2019, which includes all materials supplied to Signet as claimed on most recent SRSP Report
  - o No Third-Party Audit of SRSP reports required in addition to no Factory or Social Audits.

3 SRSP REPORTING AND AUDIT PROCEDURES

Each September, Signet requires all suppliers to report compliance with the Signet Responsible Sourcing Protocol ('SRSP').

Suppliers are asked to acknowledge and understand the SRSP and report compliance for gold, 3Ts, natural diamonds, silver, PGMs, colored gemstones and laboratory-grown diamonds.

For suppliers with multiple locations which supply directly to Signet, Signet will allow sampling for those suppliers through a central point (e.g. a head office), based on ISO Guidance, however the audit report should specify compliance for each location (i.e. for each vendor number).

The report asks suppliers to confirm the company's compliance with the SRSP, what criteria the suppliers are using to make a statement of compliance. If the company is not yet compliant, the report asks suppliers to confirm why, what action the company needs to take, and when the supplier expects the company to be compliant.

On successful completion of the annual SRSP compliance report, the Supplier is issued a SRSP confirmation number by Signet.

Signet's primary audit assurance is through the supplier's Responsible Jewellery Council certification audit against the CoP 2019 and must include all materials (e.g., gold, natural diamonds, colored gemstones, silver, platinum) from all locations supplied to Signet (as confirmed by their SRSP Report). Signet may also require

suppliers which are not RJC members to undertake independent audits, based on Signet's risk assessment relating to the supplier's SRSP Compliance Report.

1. Summary of the SRSP Audit Process:

- All suppliers are required to complete an annual SRSP compliance report and have a successful SRSP compliance report Confirmation Number, demonstrating that the supplier is in compliance with the SRSP.
- The audit of a Signet supplier's SRSP compliance report is intended to validate the supplier's claims of compliance with the SRSP covering gold, "3Ts", natural diamonds, silver, platinum group metals ("PGMs"), colored gemstones and laboratory-grown diamonds ("LGDs"). The latest annual SRSP Compliance Report to Signet is the first and fundamental element for review in the audit.
- The audit should confirm that the supplier has adequate policies in place to comply with the SRSP and relevant appendices and can demonstrate through transactional documentation that these policies are being implemented.
- The audit should validate policy documentation supporting human rights, "Know Your Counterparty" (KYC), management systems, anti-money laundering (AML) and transaction documentation.
- Compliance claims for "PGMs" should specify (state) which of the metals are included in products supplied to Signet.
- Signet requires suppliers to inform Signet **immediately** (at info@signetsrsp.com) of any critical and/or major non-conformances in the SRSP audit, including RJC audits wich relate to any materials provided to Signet, which were included in the RJC certification scope . In addition, Signet may request a copy of any RJC audit report from the supplier or from the RJC auditor. Signet suppliers must allow this report to be provided upon request.
- The full audit cost is the supplier's responsibility.

2. SRSP Audit Scope (RJC Code of Practices 2019 certification):

The audit assessment must validate the following in relation to the supplier's compliance report:

1. Confirmation that the supplier has claimed compliance with the SRSPs, and for which material (gold, natural diamonds, colored gemstones, silver or "PGMs"). Suppliers should retain a copy of the online compliance report made by the supplier from September 2021. Once the report is approved by the Signet Responsible Sourcing Team, a copy is sent to the supplier via email from info@signetsrsp.com.
2. Confirmation of the date of compliance. The audit should validate that the supplier was compliant within the relevant calendar year (1st January to 31st December).
3. Documentary evidence provided for the audit, which includes:

a: **Documentation for:**

- Evidence of an established human rights policy, existing management systems which includes terms of business with suppliers, anti-money laundering (AML), and Know Your Counterparty ("KYC") policies.
- **For gold, silver and PGMs**: a letter or email from a bank, metal trading company or refinery confirming that these precious metals will only be supplied as stipulated in the appendices of the SRSP.
- **For diamonds**: a policy statement by the Supplier or by the Supplier's supplier that the Supplier and/or the Supplier's sub-contractor has taken reasonable steps to ensure that the diamonds it supplies to Signet are responsibly sourced and parcels do not include laboratory-grown/laboratory-created/synthetic diamonds or diamond simulants, in accordance with the SRSP diamond appendix.
    - documented evidence of management processes designed to deliver continuous improvement over time relating to the proportion of diamonds that can be reported as being from identified sources.
- **For colored gemstones**: a policy statement by the Supplier of by the Supplier's supplier that the Supplier and/or the Supplier's sub-contractor has taken reasonable steps to ensure the gemstones supplies to Signet are responsibly sourced in accordance with the SRSP colored gemstones appendix.
- **For laboratory-grown/created diamonds:** a policy statement by the Supplier that all LGDs are produced in accordance with the requirements in the SRSP LGD appendix for product disclosure and testing. Audit of factory and production facilities requirements in the SRSP appendix for LGDs should follow RJC Code of Practices guidelines or Signet social/factory audit scope.

b: Transaction documentation: this should support the policy documentation above: (e.g. gold bullion and/or KP certificates, delivery notes, invoices, etc.). Such transaction documentation should cross-refer with policy documentation whenever possible.

c: Validation, certification, and wherever possible, audit reports of compliance claims from subcontractors. Auditors are not required to validate subcontractors' compliance claims, but over time, it is anticipated that suppliers should receive equivalent audit reports from subcontractors to validate compliance claims.

d: Validation that such policy and transaction documentation covers the full scope of activity (e.g. that the material supplied cover all material supplied to the company over the period), and that there is no reason to believe there is any additional risk of contamination of the supply chain from any other source. If the scope does not cover the supplier's full business, then the supplier will need to provide proof to the auditor that the materials used in supplies to Signet have been isolated and segregated from all other relevant material; such segregation is expected to be extremely rare.

e: Signet suppliers must identify all the diamonds they supply by each of the four categories. If diamonds are supplied from Category 1, 2, and/or 4, all diamonds in these categories should be identifiable as being sourced from the producer/mining company or small-scale, or artisanal producers.

- **For Category 3 diamonds**, it is assumed that the level of knowledge about original sources should improve over time. Continuous improvement will be satisfied by written terms of business between a supplier and his supplier/contractor which includes a request for original source information where this is available.

- The % of diamonds with original source information claimed by a supplier in Category 3 for the first reporting year by the Supplier should constitute a baseline against which improvement can be measured in subsequent years. Suppliers should be able to demonstrate to the auditor how these calculations were made, and what management systems and/or plans are in place for continuous improvement.
- Establish that this validation is reasonable evidence to cover the scope of the company claim, either:
    - that the claim and supporting documentation cover total company purchases of the minerals over the period since the claimed compliance date, **or**
    - that the claim and supporting documentation cover the proportion of the purchases since the claimed compliance date which have been used only for supplies to Signet, with evidence that this proportion is segregated and isolated through the production process.

4. Confirmation that the supplier is including the required warranty statements on all relevant documentation to Signet is a required reference on all invoices, delivery notes and all other relevant documentation accompanying deliveries to Signet (for example, alongside and in the same way as Kimberley Process statements). The current warranty statements are:

"The seller warrants that these products have been supplied in compliance with the Signet Responsible Sourcing Protocol ("SRSP").

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

In addition, any suppliers of laboratory-grown/created diamonds ("LGDs") should include the following additional warranty statement.

"Any laboratory grown diamonds herein supplied comply with the SRSP and are warranted not to include any natural diamonds or any material which is not laboratory-grown diamond."

3. Corrective Actions:

Corrective actions may be negotiated and agreed between the auditor and the supplier: Signet's Responsible Sourcing team may be consulted by the auditor or supplier for clarification purposes if required. Auditors may confirm the supplier's compliance in the case of minor non-conformances, agreed between the supplier and the auditor.

If corrective actions are insufficient for the auditor to confirm the supplier's compliance with the SRSP, then the auditor should report that the supplier is not compliant, and the supplier and auditor should agree the corrective actions to achieve future compliance in line with RJC's audit policy.

Minor non-conformances to the SRSP can be agreed between the auditor and the supplier during the audit. In such cases, the minor non-conformance must be recorded in the audit report, along with details of the recommendations, suggested business improvements and/or corrective actions agreed between the auditor and the supplier. Minor non-conformances are not likely to be acceptable in documentation relating to the supplier's own direct supply chain. Minor non-conformances are likely to be in the following areas:

- Failure to produce transactional documentation from subcontractors relating to the subcontractor's own compliance with the SRSP (i.e. the subcontractor's upstream supply chain). In such cases, the supplier to Signet should still receive written assurances from the subcontractor that the subcontractor complies with the SRSP or has undertaken due diligence to identify and assess risks in its supply chain.

- Failure to produce assurance or documentation from suppliers authorized by Signet ("Authorized Suppliers"). Suppliers which source from suppliers authorized by Signet can assume that these subcontractors are SRSP-compliant, and suppliers or auditors can seek assurance from the Responsible Sourcing team to that effect.

- Inability to identify the reasons for a refiner/smelter's exclusion or de-listing from an SRSP-accredited "good delivery" or "conflict-free" list. The supplier should validate that the refiners/smelters used to claim compliance with the SRSP are listed in the LBMA/DMCC/RMI websites in the calendar year relating to the SRSP report.

- Non-RJC membership - the supplier should provide the auditor with details of their plan to join or reasonable reasons of why they have not joined.

The audit report should include statements referring to the supplier's compliance for applicable minerals (i.e. those minerals which are included in products supplied to Signet by the supplier).

B) SIGNET "SRSP" COMPLIANCE AUDIT QUESTIONNAIRE TEMPLATE:

Signet's primary audit assurance is through the supplier's Responsible Jewellery Council certification audit against the CoP 2019 and must include all materials (e.g., gold, natural diamonds, colored gemstones, silver, platinum) from all locations supplied to Signet (as confirmed by their SRSP Report). Signet may also require suppliers which are not members to undertake an independent audit of their SRSP Compliance Report, based on Signet's risk assessment relating to the supplier's report.

Please use the following "**SRSP COMPLIANCE REPORT AUDIT TEMPLATE**" for audits pertaining to Signet Jewelers suppliers. For additional information regarding Signet's Responsible Sourcing Protocol (SRSP) compliance report and audit process, please reference all documentation on Signet Responsible Sourcing website Resource Library, SRSP Toolkit.

SIGNET'S SRSP COMPLIANCE REPORT AUDIT TEMPLATE

	Yes	No
1. Is the audit an RJC Certification Audit against CoP 2019?	☐	☐
a. If yes, does the supplier directly supply Signet?	☐	☐
2. If yes to 1.a., did the supplier provide a copy of their most current SRSP Report?	☐	☐
3. For which of the minerals does the company claim compliance?	☐	☐

Gold ☐	3Ts ☐	Diamonds ☐	Silver ☐	Platinum Group Metals ☐	
Colored Gemstones ☐		Laboratory-Grown Diamonds ☐			

	Yes	No
4. Does the compliance claim valid within the calendar year with which the Supplier claims compliance with the SRSP?	☐	☐
5. Has the company provided documentary evidence of compliance consistent with the compliance criteria in the SRSPs, and provided for the auditor's review?	☐	☐
If yes, does this documentary evidence include:	Yes	No
a. Policy documentation (e.g. terms of business and conditions from suppliers, KYC due diligence process)?	☐	☐
b. Transaction documentation which supports the policy documentation above (e.g. certificates, delivery notes, invoices, etc.?	☐	☐
c. Where applicable, statements of compliance from subcontractors?	☐	☐
6. Has the supplier provided documented evidence of continuous improvement in identifying and verifying its sources of diamonds, if required?	☐	☐
7. Did the supplier follow Signet's requirements for testing for natural diamonds, undisclosed lab-grown diamonds, or colored gemstones?	☐	☐
8. Has the company provided sufficient documentation to demonstrate that the compliance claim covers the scope of activity (e.g. that the material supplies cover <u>all</u> material supplied to the company over the period), and that there is no reason to believe there is any additional risk of contamination of the supply chain from any other source?	☐	☐
9. Has the company confirmed and demonstrated that it is including the required warranty statement(s) on all relevant documentation to Signet, such as invoices, delivery notes?	☐	☐
10. Are there any minor non-conformances identified?	☐	☐
If yes, does this documentary evidence include:		
a. Are the minor non-conformances agreed between the auditor and the supplier?	☐	☐
b. Are recommendations and corrective actions agreed between the auditor and supplier?	☐	☐

Auditor Compliance Statement

Based on the scope and findings of the supplier audit and the available information provided by the supplier;

1. *The auditor confirms that **the supplier complies** with the Signet Responsible Sourcing Protocol (SRSP) for the applicable minerals below:*
   (Select where applicable)

   ☐ *For Gold*

   ☐ *For 3Ts (Tin, Tungsten, and Tantalum)*

   ☐ *For Diamonds*

   ☐ *For Silver*

   ☐ *For Platinum Group Metals*

   ☐ *For Colored Gemstones*

   ☐ *For LGDs (Laboratory-Grown/Created Diamonds)*

And / Or;

2. *The auditor confirms that **the supplier does not comply** with the Signet Responsible Sourcing Protocol (SRSP) due to the identification of non-conformance(s) which are being addressed by the supplier for the applicable minerals;*

   ☐ *For Gold*

   ☐ *For 3Ts (tin, tungsten, and tantalum)*

   ☐ *For Diamonds*

   ☐ *For Silver*

   ☐ *For Platinum group metals*

   ☐ *For Colored Gemstones*

   ☐ *For LGDs (Laboratory-Grown/Created Diamonds)*

The auditor confirms that:

- *The information provided by the Supplier is true and accurate to the best knowledge of the auditor(s) preparing this report.*

- *The scope of the assessment and the method used are sufficient to establish confidence that the findings are indicative of the scope of audit of the Supplier's supplies of gold, 3Ts, diamonds, silver, PGMs, colored gemstones and LGDs.*

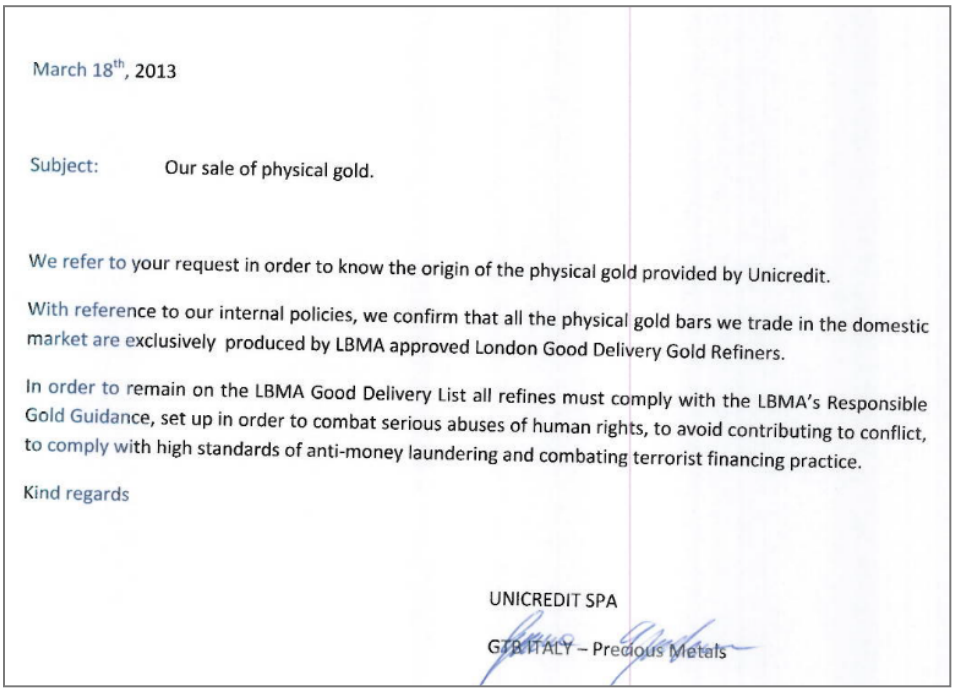
C) EXAMPLES OF SUPPORTING DOCUMENTATION:

Below are some examples of suitable supporting documentation, provided by Signet Suppliers through the compliance reporting process in previous years, which are shown below as guidance for Suppliers and auditors. These examples are not comprehensive and are indicative only: although the documents used are accurate from the date received by Signet, the use of these examples does not necessarily mean that these supply sources are currently compliant. Suppliers and auditors should ensure documentation is appropriate to the claimed compliance date and differentiate documents which (1) validate company policy and (2) demonstrate actual transactions and practices which support the company policy.

1: Policy documentation:

A: FOR GOLD;

Terms of business with banks and trading companies, confirming all supplies are from compliant gold refinery sources:



March 18th, 2013

Subject: Our sale of physical gold.

We refer to your request in order to know the origin of the physical gold provided by Unicredit.

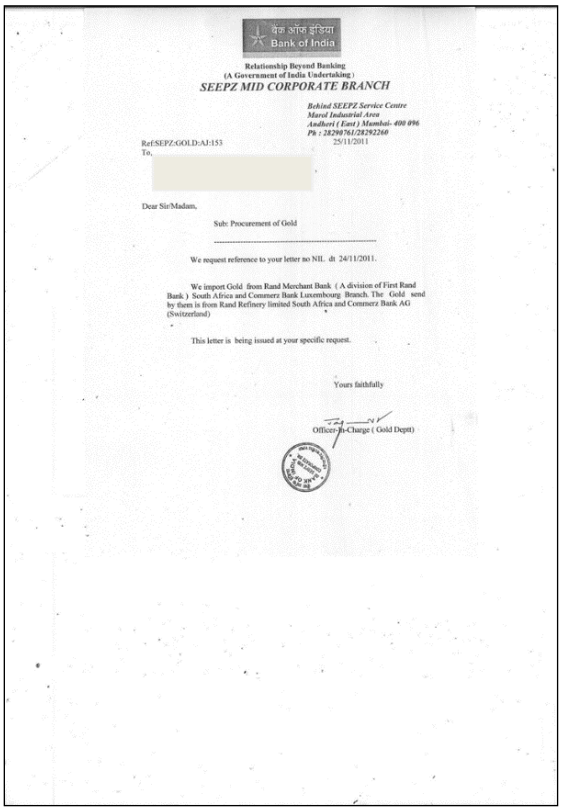
With reference to our internal policies, we confirm that all the physical gold bars we trade in the domestic market are exclusively produced by LBMA approved London Good Delivery Gold Refiners.

In order to remain on the LBMA Good Delivery List all refines must comply with the LBMA's Responsible Gold Guidance, set up in order to combat serious abuses of human rights, to avoid contributing to conflict, to comply with high standards of anti-money laundering and combating terrorist financing practice.

Kind regards

UNICREDIT SPA

GTB ITALY – Precious Metals



बैंक ऑफ इंडिया
Bank of India

Relationship Beyond Banking
(A Government of India Undertaking)
SEEPZ MID CORPORATE BRANCH

Behind SEEPZ Service Centre
Marol Industrial Area
Andheri (East) Mumbai- 400 096
Ph : 28290761/28292260

Ref:SEEPZ:GOLD:AJ:153 25/11/2011

To,

Dear Sir/Madam,

Sub: Procurement of Gold

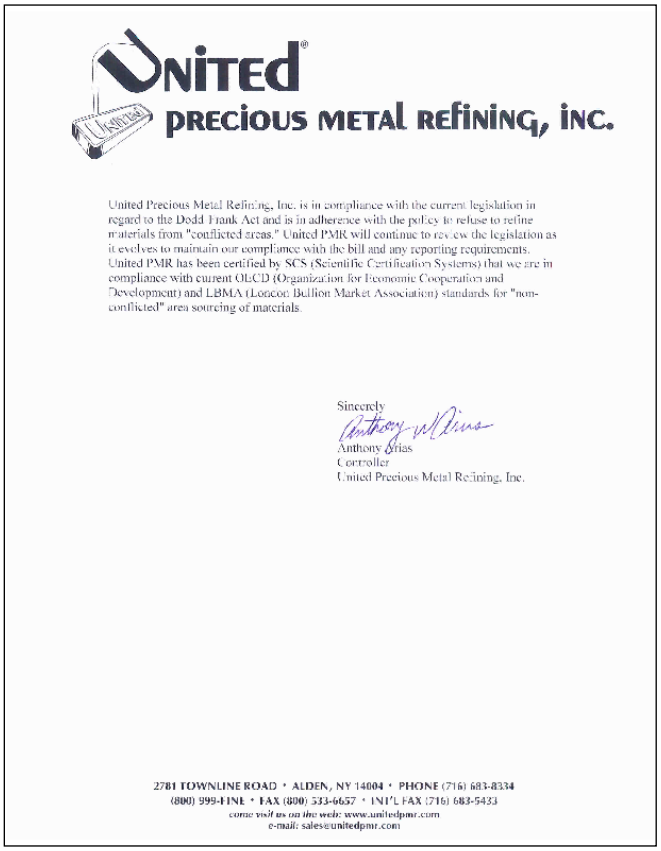
We request reference to your letter no NIL dt 24/11/2011.

We import Gold from Rand Merchant Bank (A division of First Rand Bank) South Africa and Commerz Bank Luxembourg Branch. The Gold send by them is from Rand Refinery limited South Africa and Commerz Bank AG (Switzerland)

This letter is being issued at your specific request.

Yours faithfully

Officer-In-Charge (Gold Deptt)



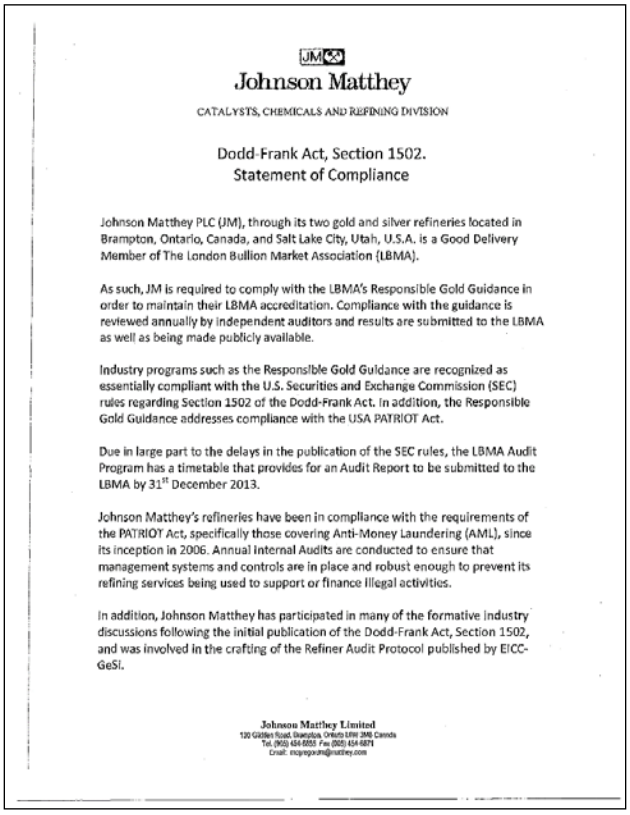
UNITED
PRECIOUS METAL REFINING, INC.

United Precious Metal Refining, Inc. is in compliance with the current legislation in regard to the Dodd Frank Act and is in adherence with the policy to refuse to refine materials from "conflicted areas." United PMR will continue to review the legislation as it evolves to maintain our compliance with the bill and any reporting requirements. United PMR has been certified by SCS (Scientific Certification Systems) that we are in compliance with current OECD (Organization for Economic Cooperation and Development) and LBMA (London Bullion Market Association) standards for "non-conflicted" area sourcing of materials.

Sincerely

Anthony Arias
Controller
United Precious Metal Refining, Inc.

2781 TOWNLINE ROAD • ALDEN, NY 14004 • PHONE (716) 683-8334
(800) 999-FINE • FAX (800) 533-6657 • INT'L FAX (716) 683-5433
come visit us on the web: www.unitedpmr.com
e-mail: sales@unitedpmr.com



JM

Johnson Matthey

CATALYSTS, CHEMICALS AND REFINING DIVISION

Dodd-Frank Act, Section 1502.
Statement of Compliance

Johnson Matthey PLC (JM), through its two gold and silver refineries located in Brampton, Ontario, Canada, and Salt Lake City, Utah, U.S.A. is a Good Delivery Member of The London Bullion Market Association (LBMA).

As such, JM is required to comply with the LBMA's Responsible Gold Guidance in order to maintain their LBMA accreditation. Compliance with the guidance is reviewed annually by independent auditors and results are submitted to the LBMA as well as being made publicly available.

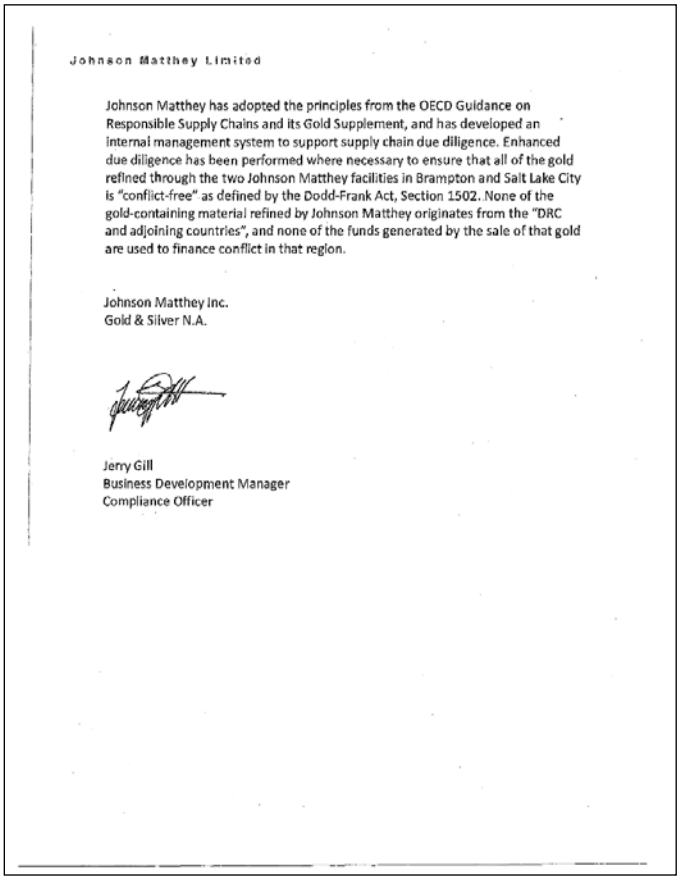
Industry programs such as the Responsible Gold Guidance are recognized as essentially compliant with the U.S. Securities and Exchange Commission (SEC) rules regarding Section 1502 of the Dodd-Frank Act. In addition, the Responsible Gold Guidance addresses compliance with the USA PATRIOT Act.

Due in large part to the delays in the publication of the SEC rules, the LBMA Audit Program has a timetable that provides for an Audit Report to be submitted to the LBMA by 31st December 2013.

Johnson Matthey's refineries have been in compliance with the requirements of the PATRIOT Act, specifically those covering Anti-Money Laundering (AML), since its inception in 2006. Annual Internal Audits are conducted to ensure that management systems and controls are in place and robust enough to prevent its refining services being used to support or finance illegal activities.

In addition, Johnson Matthey has participated in many of the formative industry discussions following the initial publication of the Dodd-Frank Act, Section 1502, and was involved in the crafting of the Refiner Audit Protocol published by EICC-GeSi.

Johnson Matthey Limited
130 Gilden Road, Brampton, Ontario L6W 3M6 Canada
Tel. (905) 454-6855 Fax (905) 454-6871
Email: mcprogram@matthey.com



Johnson Matthey Limited

Johnson Matthey has adopted the principles from the OECD Guidance on Responsible Supply Chains and its Gold Supplement, and has developed an internal management system to support supply chain due diligence. Enhanced due diligence has been performed where necessary to ensure that all of the gold refined through the two Johnson Matthey facilities in Brampton and Salt Lake City is "conflict-free" as defined by the Dodd-Frank Act, Section 1502. None of the gold-containing material refined by Johnson Matthey originates from the "DRC and adjoining countries", and none of the funds generated by the sale of that gold are used to finance conflict in that region.

Johnson Matthey Inc.
Gold & Silver N.A.

Jerry Gill
Business Development Manager
Compliance Officer

So Accurate
REFINING SERVICES

January 1, 2013

SO Accurate Group, Inc. is in compliance with the Dodd-Frank Act and is in adherence with the policy to refuse to refine precious metals from conflicted areas which include the Democratic Republic Congo or any of its neighboring countries which include Angola, Burundi, Central African Republic, The Republic of the Congo, Rwanda, South Sudan, Tanzania, Uganda or Zambia.

SO Accurate Group, Inc. is certified by SCS (Scientific Certification Systems) and members of the (JVC) Jewelers Vigilance Committee and JBT (Jewelers Board of Trade) and other law abiding associations.

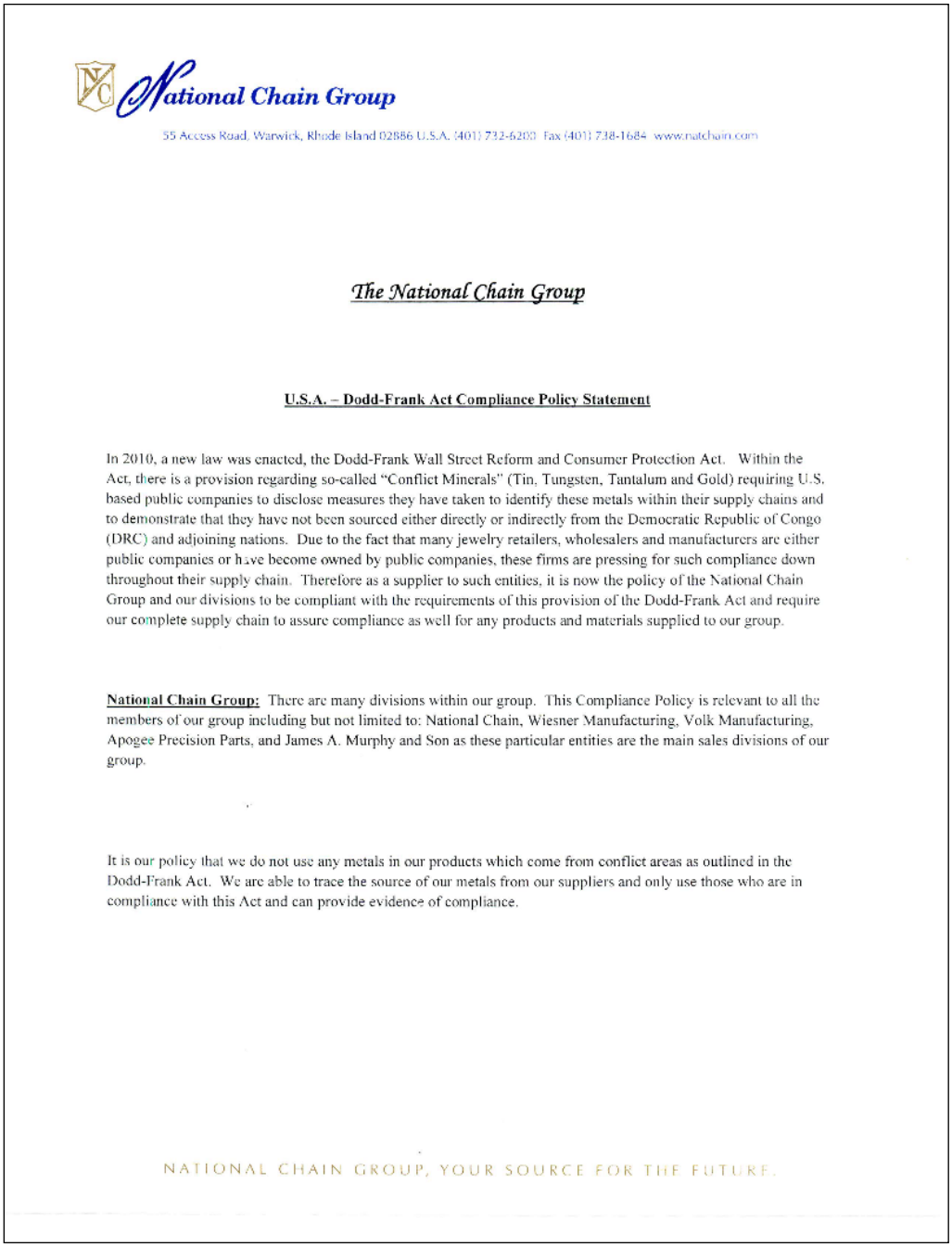
SO Accurate Group, Inc. is in standard regulation for "non-conflicted" precious metals.

Samuel Trencher, Compliance Officer

IDCA MJSA NPA JBT

31-00 47th Ave • Long Island City, NY 11101 • 212.465.8082 • fax: 212.465.1281
www.soaccurate.com

Policy letters from component suppliers or subcontractors:



National Chain Group

55 Access Road, Warwick, Rhode Island 02886 U.S.A. (401) 732-6200 Fax (401) 738-1684 www.natchain.com

The National Chain Group

U.S.A. – Dodd-Frank Act Compliance Policy Statement

In 2010, a new law was enacted, the Dodd-Frank Wall Street Reform and Consumer Protection Act. Within the Act, there is a provision regarding so-called "Conflict Minerals" (Tin, Tungsten, Tantalum and Gold) requiring U.S. based public companies to disclose measures they have taken to identify these metals within their supply chains and to demonstrate that they have not been sourced either directly or indirectly from the Democratic Republic of Congo (DRC) and adjoining nations. Due to the fact that many jewelry retailers, wholesalers and manufacturers are either public companies or have become owned by public companies, these firms are pressing for such compliance down throughout their supply chain. Therefore as a supplier to such entities, it is now the policy of the National Chain Group and our divisions to be compliant with the requirements of this provision of the Dodd-Frank Act and require our complete supply chain to assure compliance as well for any products and materials supplied to our group.

National Chain Group: There are many divisions within our group. This Compliance Policy is relevant to all the members of our group including but not limited to: National Chain, Wiesner Manufacturing, Volk Manufacturing, Apogee Precision Parts, and James A. Murphy and Son as these particular entities are the main sales divisions of our group.

It is our policy that we do not use any metals in our products which come from conflict areas as outlined in the Dodd-Frank Act. We are able to trace the source of our metals from our suppliers and only use those who are in compliance with this Act and can provide evidence of compliance.

NATIONAL CHAIN GROUP, YOUR SOURCE FOR THE FUTURE.

FREMADA

2 WEST 45TH ST SUITE 1605
NEW YORK CITY NY 10036
(800) 822-1213, (212) 921-8829
FAX (212) 764-4101

March 2013

Dear Valued Customer,

Fremada Gold, Inc. has implemented systems to adhere to the requirements set forth by the Dodd-Frank Act final rules. The main focus of our systems is the ability to ***identify the source of gold*** used in production of gold jewelry.

In order to adhere to the Dodd-Frank Act rules, Fremada has appointed a compliance officer who is reaching out to its supplier base to ensure that all sources of gold are indeed conflict free.

We will ensure that all gold that is supplied to Fremada Gold is sourced from **ONE** of the following:

1. LBMA good delivery list
2. EICC/GeSI conflict-free compliant smelter list
3. RJC Chain of Custody Standard for Precious Metals
4. OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas

Sincerely,
Fremada Gold Management

LEACHGARNER
A Berkshire Hathaway Company

February 4, 2013

Conflict Free Metals Policy

On August 22nd of 2012, the US Securities and Exchange Commission (SEC) released the final rule for Section 1502 on Conflict Minerals in the Dodd-Frank Act. Section 1502 is a provision regulating the trade of gold. Compliance with this provision impacts manufacturers, distributors, wholesalers and retailers within the jewelry industry. As part of this legislation, certain companies who file reports with the SEC, will be required to provide annual disclosures in regards to their use of conflict minerals defined in sec 1502. The deadline for the first disclosure requirements will be May 31, 2014 (for the 2013 calendar year). It is important to note that this law does not apply to minerals which were outside of the supply chain prior to January 31st of 2013 – i.e., minerals that were smelted or fully refined, or were outside of the DRC or other adjoining countries covered by the law.

LeachGarner remains committed and focused on our leadership role in working with stakeholders and industry peers to develop sustainable, practical solutions that create transparency in the supply chain and promote responsible sourcing of minerals. The LeachGarner chain-of-custody process continues to be the platform of our sustainability and accountability efforts and programs.

Currently LeachGarner is in compliance with the following criteria:

- Only accept gold from refiners on the LBMA good delivery list, EICC/GeSI conflict –free compliant smelter list, certified members of the Responsible Jewellery Council or refiners which certify and independently audit that all gold supplies are conflict free, in accordance with one of the following standards: RJC chain of custody standard, OECD Responsible Supply Chain of Minerals from Conflict-Affected and High Risk Areas Supplement or the World Gold Council Conflict-Free Standard.
- Only accept gold from Banks which certify and independently audit that all gold is supplied from Refineries which adhere to the refinery compliance requirements listed above.
- Only accept gold from Precious Metals Trading Companies which certify and independently audit that all gold from Refineries and / or Banks which adhere to the Refinery & Bank compliance requirements listed above.

LeachGarner is currently performing due diligence with all of its metal sources in regards to the following criteria:

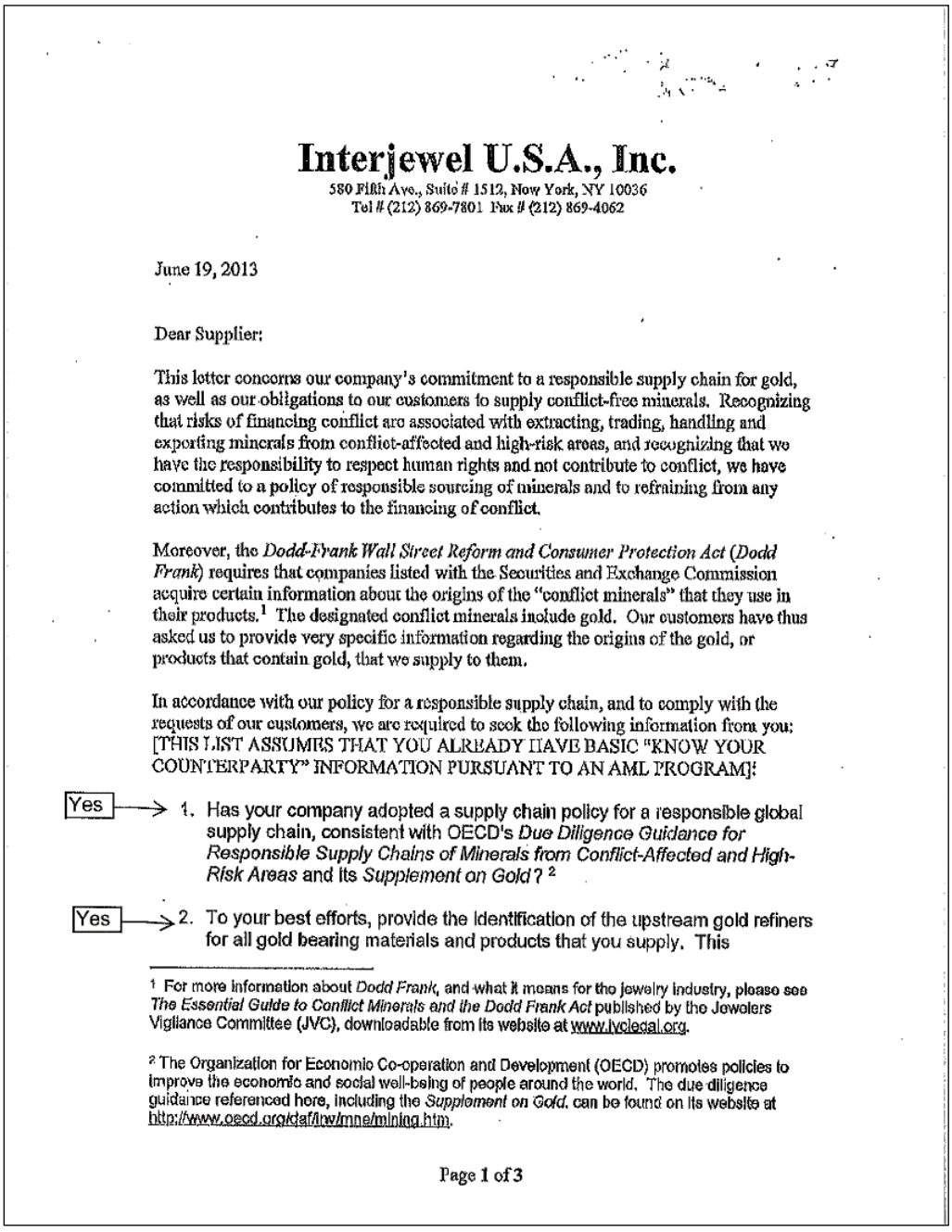
- Only accept scrap and/or recycled gold from customers or suppliers which certify and independently audit that all scrap and recycled gold is identifiable as its own production and supply, i.e. scrap gold is returned product from customers, faulty inventory or scrap generated during the production process.

Our commitment to supporting this policy re-affirms our dedication to the industry, to lead not only in technology, innovation and quality but also in the pursuit of being a responsible global citizen.

Regards,

Joe White
President

PO Box 356 • 49 Pearl Street • Attleboro, MA 02703 • 508-222-7400
leachgarner.com



Interjewel U.S.A., Inc.

580 Fifth Ave., Suite # 1512, New York, NY 10036
Tel # (212) 869-7801 Fax # (212) 869-4062

June 19, 2013

Dear Supplier:

This letter concerns our company's commitment to a responsible supply chain for gold, as well as our obligations to our customers to supply conflict-free minerals. Recognizing that risks of financing conflict are associated with extracting, trading, handling and exporting minerals from conflict-affected and high-risk areas, and recognizing that we have the responsibility to respect human rights and not contribute to conflict, we have committed to a policy of responsible sourcing of minerals and to refraining from any action which contributes to the financing of conflict.

Moreover, the *Dodd-Frank Wall Street Reform and Consumer Protection Act* (*Dodd Frank*) requires that companies listed with the Securities and Exchange Commission acquire certain information about the origins of the "conflict minerals" that they use in their products.[1] The designated conflict minerals include gold. Our customers have thus asked us to provide very specific information regarding the origins of the gold, or products that contain gold, that we supply to them.

In accordance with our policy for a responsible supply chain, and to comply with the requests of our customers, we are required to seek the following information from you: [THIS LIST ASSUMES THAT YOU ALREADY HAVE BASIC "KNOW YOUR COUNTERPARTY" INFORMATION PURSUANT TO AN AML PROGRAM]:

Yes → 1. Has your company adopted a supply chain policy for a responsible global supply chain, consistent with OECD's *Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas* and its *Supplement on Gold*?[2]

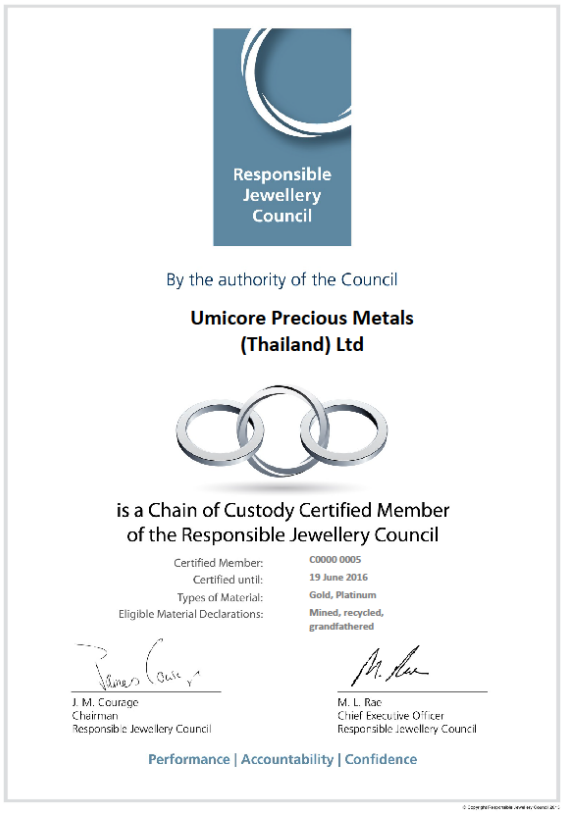
Yes → 2. To your best efforts, provide the identification of the upstream gold refiners for all gold bearing materials and products that you supply. This

[1] For more information about *Dodd Frank*, and what it means for the jewelry industry, please see *The Essential Guide to Conflict Minerals and the Dodd Frank Act* published by the Jewelers Vigilance Committee (JVC), downloadable from its website at www.jvclegal.org.

[2] The Organization for Economic Co-operation and Development (OECD) promotes policies to improve the economic and social well-being of people around the world. The due diligence guidance referenced here, including the *Supplement on Gold*, can be found on its website at http://www.oecd.org/daf/inv/mne/mining.htm.

Page 1 of 3

Validation of suppliers certified by organizations recognized by the SRSP (RJC, SCS):



Responsible Jewellery Council

By the authority of the Council

Umicore Precious Metals (Thailand) Ltd

is a Chain of Custody Certified Member of the Responsible Jewellery Council

Certified Member:	C0000 0005
Certified until:	19 June 2016
Types of Material:	Gold, Platinum
Eligible Material Declarations:	Mined, recycled, grandfathered

J. M. Courage
Chairman
Responsible Jewellery Council

M. L. Rae
Chief Executive Officer
Responsible Jewellery Council

Performance | Accountability | Confidence

*

*Note: Certification of Chain of Custody for gold by RJC is acceptable evidence for <u>all</u> supply sources

Responsible Jewellery Council

By the authority of the Council

Metalor Technologies SA

is a Certified Member of the Responsible Jewellery Council

Certified Member 0000 0004
Certified until 11 January 2014

Dr. M. A. Rundi
Chairman
Responsible Jewellery Council

M. L. Rae
Chief Executive Officer
Responsible Jewellery Council

Performance | Accountability | Confidence

www.responsiblejewellery.com

**

**Note: Certified Membership of RJC is generally acceptable evidence only for refinery sources, unless the Member is certified and audited for statements relating to sources and/or supply of conflict-free gold under "Provenance Claims" in the RJC's Code of Practices revised 2013. The supplier and auditor should check the status of the supplier's RJC certification in the RJC website member list (www.responsiblejewellery.com), to ensure the supplier's certification includes the SRSP as a Provenance Claim, as in the RJC Provenance Claim example below.

LBMA

The London Good Delivery List of Acceptable Refiners
Proactive Monitoring Certificate

GOLD

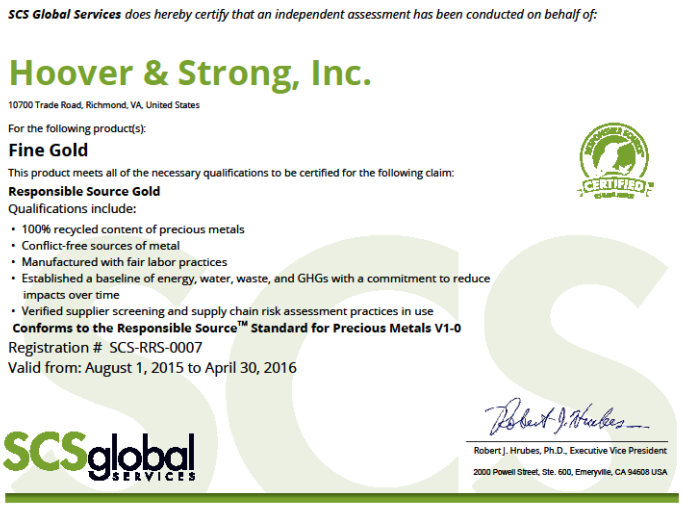
Metalor Technologies USA
North Attleboro

3rd September 2008

The London Bullion Market Association

LBMA "good delivery" status should be validated by reviewing the "good delivery list" at www.lbma.org.uk

Certification by SCS Global Services under "Responsible Source" standard for gold



SCS Global Services does hereby certify that an independent assessment has been conducted on behalf of:

Hoover & Strong, Inc.

10700 Trade Road, Richmond, VA, United States

For the following product(s):

Fine Gold

This product meets all of the necessary qualifications to be certified for the following claim:

Responsible Source Gold

Qualifications include:

- 100% recycled content of precious metals
- Conflict-free sources of metal
- Manufactured with fair labor practices
- Established a baseline of energy, water, waste, and GHGs with a commitment to reduce impacts over time
- Verified supplier screening and supply chain risk assessment practices in use

Conforms to the Responsible Source™ Standard for Precious Metals V1-0

Registration # SCS-RRS-0007

Valid from: August 1, 2015 to April 30, 2016

SCSglobal SERVICES

Robert J. Hrubes, Ph.D., Executive Vice President

2000 Powell Street, Ste. 600, Emeryville, CA 94608 USA

B: FOR DIAMONDS

Example: Signet Supplier Terms of Business Policy with Suppliers

F.D. WORLDWIDE
MERCHANDISE GROUP

Dear Business Partners:

As you may learn from other resources, many of the reputable retailers have adopted gradually of developing a conflict-free diamond supply chain, we expected our suppliers of working together to develop responsible sourcing guidance and standards.

We acknowledge that this exploration would need to be undertaken on the basis of extensive collaboration, and therefore, we should request from our diamond suppliers for supplying goods that could adopt below compliances (please checkmark as applicable):

☐ **Seller** warrants the diamonds shipped herein have been purchased from legitimate sources not involved in funding conflict and in compliance with United Nations Resolutions. The seller hereby guarantees that the diamonds are conflict-free, based on personal knowledge and/or written guarantees provided by the supplier of these diamonds.

☐ **Seller** warrants that, to the best of its knowledge, the diamonds invoiced have not originated from the Marange region of Zimbabwe and seller has received a similar assurance of non-Marange origin from any supplier from whom seller has obtained the diamonds invoiced.

☐ **Seller** warrants that diamonds supplied are exclusively of natural origin and have not been created or treated using CVD, HPHT, or any other man-made process.

At time of signing this assurance letter, we are able to disclose that
_____% (percent) of diamonds we supplied are sourced from **verifiable responsible diamond producers such as DeBeers, ALROSA, Rio Tinto or Dominion**, not individually tracked but verified to have derived from all or any of these producers.

Please complete and sign below to signify your understanding of this certification.

Name of company:

Name of principal:

Signature of principal:

Date:

Very truly yours,

Corinna Bhasin
General Manager
F.D. Worldwide Merchandise Group, INC

131 West 33rd Street, 17th Floor, New York, NY 10001, U.S.A.
Tel:(212)286-2800 · Fax:(212)286-3400 · Toll Free:(800)896-5881
www.fdworldwide.com

C: RJC CERTIFICATION with SRSP PROVENANCE CLAIMS

Responsible Jewellery Council

BY THE AUTHORITY OF THE COUNCIL

SDC Designs LLC

IS A CERTIFIED MEMBER OF THE

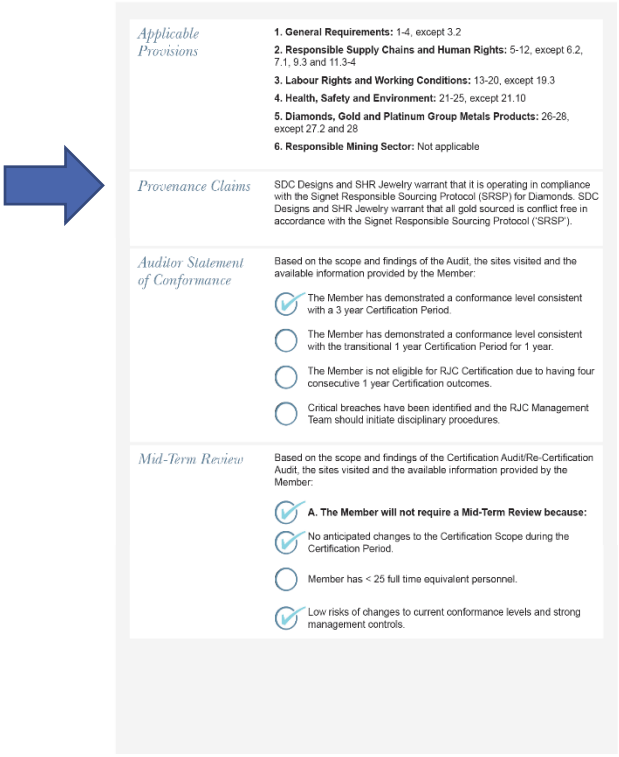
Responsible Jewellery Council

CERTIFIED MEMBER: 0000 0398
CERTIFICATION PERIOD: 25 FEBRUARY 2017 - 25 FEBRUARY 2020

WILFRIED HOERNER
Chairman
Responsible Jewellery Council

ANDREW BONE
Executive Director
Responsible Jewellery Council

Certification Scope
SDC Designs LLC, New York, USA - Wholesale operations, merchandising and designing facility; SHR Jewelry LLC, New York, USA - wholesale operations, merchandising and designing facility.



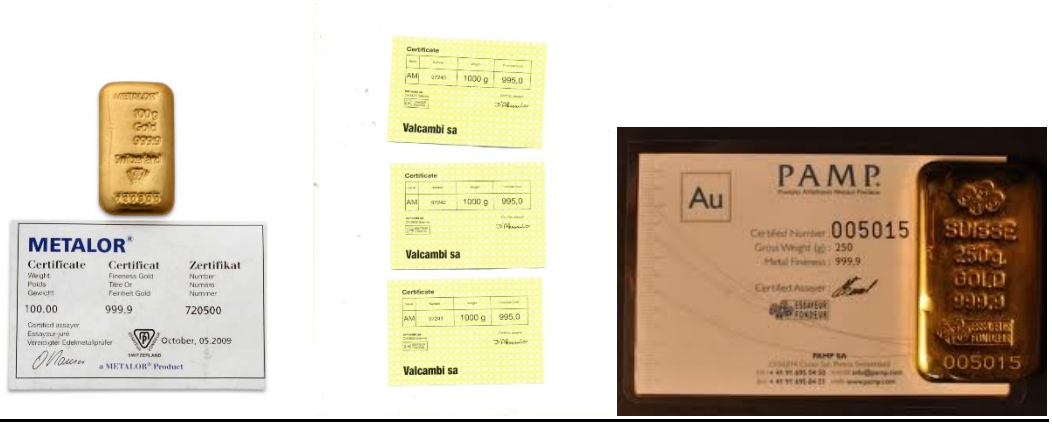
Applicable Provisions	**1. General Requirements:** 1-4, except 3.2 **2. Responsible Supply Chains and Human Rights:** 5-12, except 6.2, 7.1, 9.3 and 11.3-4 **3. Labour Rights and Working Conditions:** 13-20, except 19.3 **4. Health, Safety and Environment:** 21-25, except 21.10 **5. Diamonds, Gold and Platinum Group Metals Products:** 26-28, except 27.2 and 28 **6. Responsible Mining Sector:** Not applicable
Provenance Claims	SDC Designs and SHR Jewelry warrant that it is operating in compliance with the Signet Responsible Sourcing Protocol (SRSP) for Diamonds. SDC Designs and SHR Jewelry warrant that all gold sourced is conflict free in accordance with the Signet Responsible Sourcing Protocol ('SRSP').
Auditor Statement of Conformance	Based on the scope and findings of the Audit, the sites visited and the available information provided by the Member: ☑ The Member has demonstrated a conformance level consistent with a 3 year Certification Period. ☐ The Member has demonstrated a conformance level consistent with the transitional 1 year Certification Period for 1 year. ☐ The Member is not eligible for RJC Certification due to having four consecutive 1 year Certification outcomes. ☐ Critical breaches have been identified and the RJC Management Team should initiate disciplinary proceedures.
Mid-Term Review	Based on the scope and findings of the Certification Audit/Re-Certification Audit, the sites visited and the available information provided by the Member: ☑ **A. The Member will not require a Mid-Term Review because:** ☑ No anticipated changes to the Certification Scope during the Certification Period. ☐ Member has < 25 full time equivalent personnel. ☑ Low risks of changes to current conformance levels and strong management controls.

RJC certification including Provenance Claim certification which directly references the SRSPs for **gold and for diamonds.**

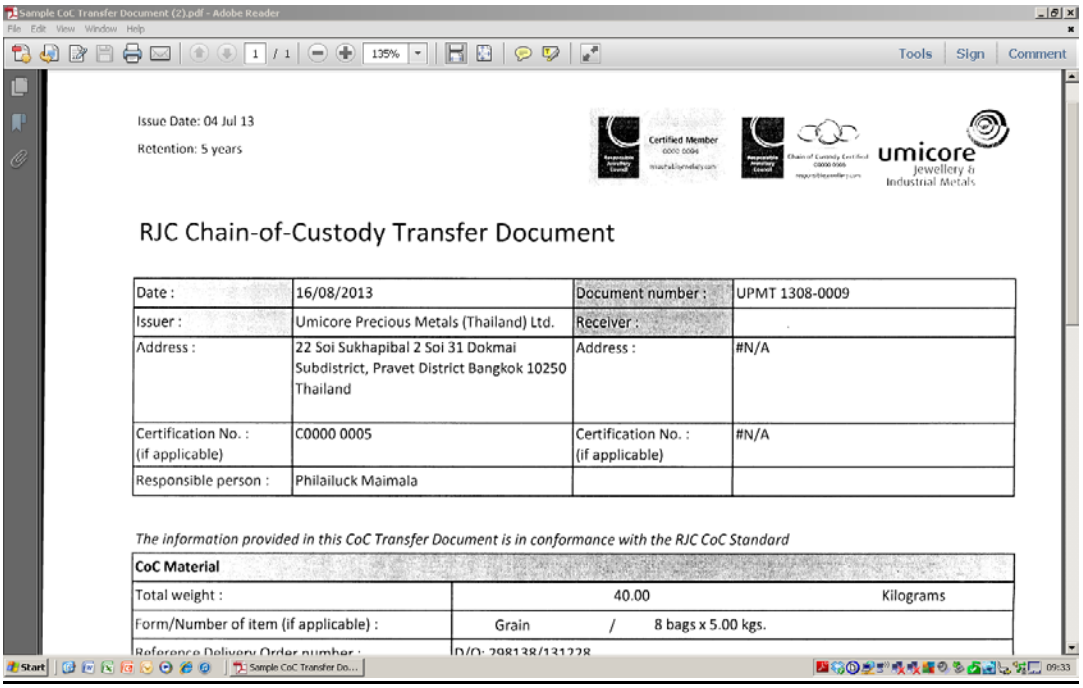
2: Transaction Documentation (delivery certificates, invoices etc., which demonstrate implementation of policies above):

A: FOR GOLD

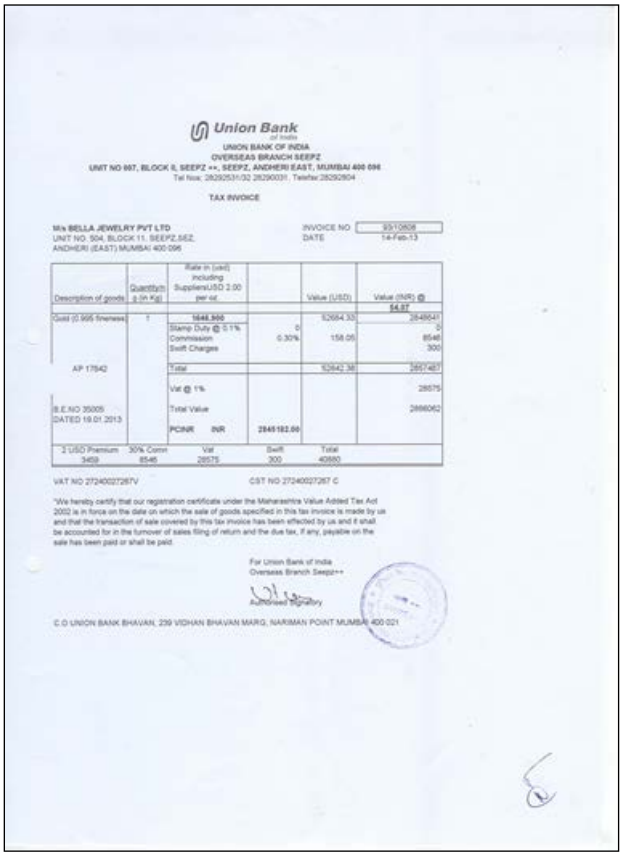
Delivery certificates from LBMA refineries:



Transfer documentation from certified sources:



Invoices from banks showing delivery of compliant gold (invoices should match delivery certificates and/or transfer documents):



Union Bank of India

UNION BANK OF INDIA
OVERSEAS BRANCH SEEPZ
UNIT NO 007, BLOCK II, SEEPZ ++, SEEPZ, ANDHERI EAST, MUMBAI 400 096
Tel Nos: 28292531/32 28290031, Telefax:28292804

TAX INVOICE

M/s BELLA JEWELRY PVT LTD
UNIT NO. 504, BLOCK 11, SEEPZ,SEZ,
ANDHERI (EAST) MUMBAI 400 096

INVOICE NO 93/10808
DATE 14-Feb-13

Description of goods	Quantity in g.(in Kg)	Rate in (usd) including Supplies/USD 2.00 per oz.		Value (USD)	Value (INR) @ 64.87
Gold (0.995 fineness	1	1648.500		52684.33	2848641
		Stamp Duty @ 0.1%	0		0
		Commission	0.30%	158.05	8546
		Swift Charges			300
AP 17542		Total		52842.38	2857487
		Vat @ 1%			28575
B.E.NO 35005 DATED 18.01.2013		Total Value			2886062
		PCINR INR		2845182.00	
2 USD Premium 3459	30% Comm 8546	Vat 28575	Swift 300	Total 40880	

VAT NO 27240027287V CST NO 27240027287 C

"We hereby certify that our registration certificate under the Maharashtra Value Added Tax Act 2002 is in force on the date on which the sale of goods specified in this tax invoice is made by us and that the transaction of sale covered by this tax invoice has been effected by us and it shall be accounted for in the turnover of sales filing of return and the due tax, if any, payable on the sale has been paid or shall be paid.

For Union Bank of India
Overseas Branch Seepz++

Authorised Signatory

C.O UNION BANK BHAVAN, 239 VIDHAN BHAVAN MARG, NARIMAN POINT MUMBAI 400 021

RAND REFINERY

बैंक ऑफ इंडिया / BANK OF INDIA

OUTRIGHT PURCHASE BASIS

Sr. No. 15059

Sr. No.	B.E. No. & Date	Gold Bar No.	No. of Pieces	Net Weight	REMARKS
1	3.5034	GCB 14937 TO GCB 14938	2	70.00 KG	GOLD BAR of 0.995 fineness. Purity certificate enclosed.

Checked and verified each of the above items.

Received the goods as above in good order

Export Officer Signature / Name of Unit

Note : Your good worth the amount may be kindly credited to our account with us vide this Pay Order / Cheque. In case the goods are delivered to you, no liability whatsoever thereafter shall accrue to Bank of India for losses / or Pilferages or damages that may be sustained during the carriage of goods from the Branch to your office.

1) We declare the above particulars to be true and correctly stated.

2) We hereby issue the above material for manufacture and processing by the unit stated above.

For BANK OF INDIA

Chief Manager / Dy. Chief Manager

Invoices from LBMA “good delivery” refineries (invoices should match delivery certificates):

HERAEUS METALS HONG KONG LTD. 賀利氏金屬香港有限公司
Room 2112–2113, Peninsula Square, 18 Sung On Street, Hunghom, Kowloon, Hong Kong
香港九龍紅磡崇安街十八號半島廣場 2112–2113 室
Tel: (852) 2773 1733 Fax (852) 2773 1090

Heraeus 賀利氏

Delivery Note
8001454441 ZTA ZLF

Our order no. 95623459 / 14.03.2013

Person in charge..: Ms. Kalos Kan
Telephone.....: (852)2773 1733
Email.....: kalos.kan@heraeus.com

Date: 14.03.2013 Page: 1 / 1

Your reference:
14.03.2013

Date of dispatch:

Terms of delivery:
EXW Hong Kong

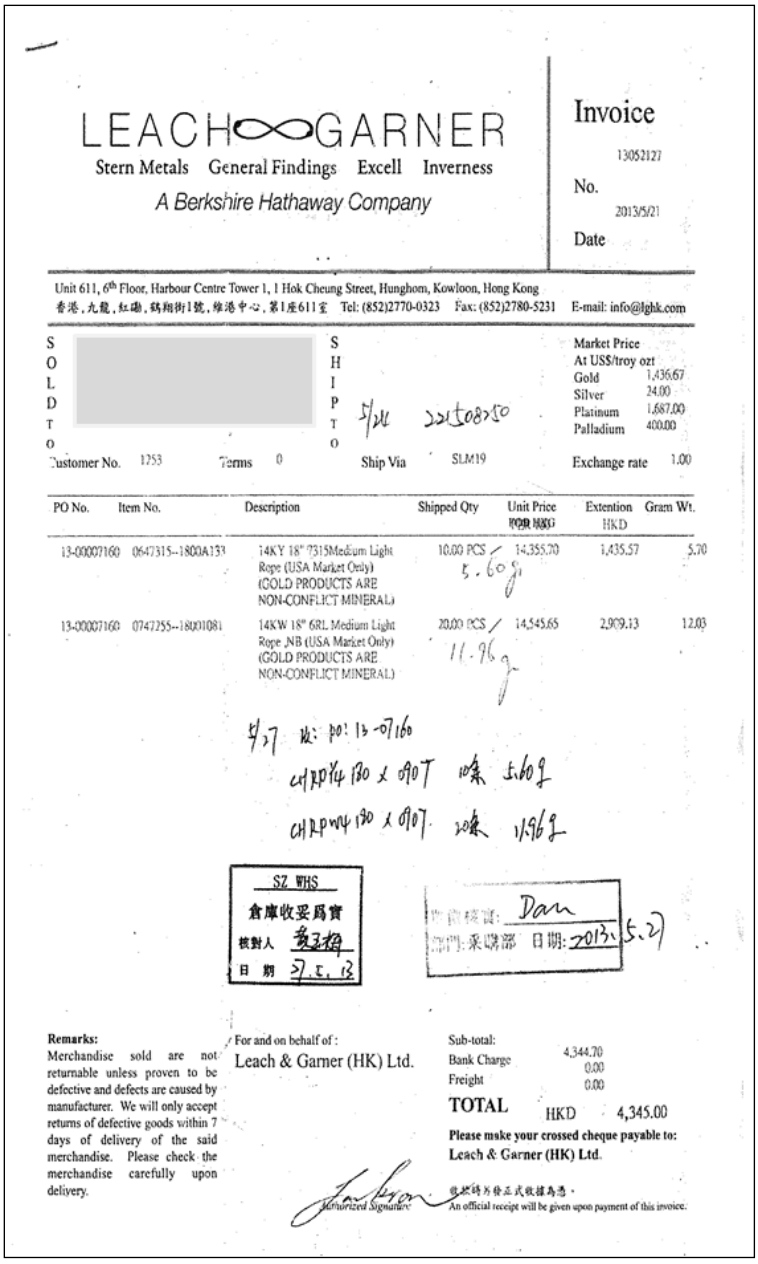
Marking:

Type of packing:

Mode of dispatch: Delivery/Pickup HH

Pos.	Art.No.	Description	Quantity
0010		Contract no. 16953	
	85100015	Gold Kilo Bar 99.99%, 1kg/pc	2.000 KG
		Batch 130308	

Invoices from component suppliers or subcontractors (cross-refer to policy documents):



LEACH GARNER

Stern Metals General Findings Excell Inverness

A Berkshire Hathaway Company

Invoice

No. 13052127

Date 2013/5/21

Unit 611, 6th Floor, Harbour Centre Tower 1, 1 Hok Cheung Street, Hunghom, Kowloon, Hong Kong
香港，九龍，紅磡，鶴翔街1號，維港中心，第1座611室 Tel: (852)2770-0323 Fax: (852)2780-5231 E-mail: info@lghk.com

SOLD TO

SHIP TO 5/24 221508250

Market Price At US$/troy ozt

Gold	1,436.67
Silver	24.00
Platinum	1,687.00
Palladium	400.00

Customer No. 1253 Terms 0 Ship Via SLM19 Exchange rate 1.00

PO No.	Item No.	Description	Shipped Qty	Unit Price	Extention HKD	Gram Wt.
13-00007160	0647315--1800A133	14KY 18" 7315Medium Light Rope (USA Market Only) (GOLD PRODUCTS ARE NON-CONFLICT MINERAL)	10.00 PCS / 5.60g	14,355.70	1,435.57	5.70
13-00007160	0747255--18001081	14KW 18" 6RL Medium Light Rope ,NB (USA Market Only) (GOLD PRODUCTS ARE NON-CONFLICT MINERAL)	20.00 PCS / 11.96g	14,545.65	2,909.13	12.03

5/27 收: PO: 13-07160
CHRP¥4 180 x 090T 10条 5.60g
CHRPW4 180 x 090T 20条 11.96g

SZ WHS
倉庫收妥爲實
核對人 [illegible]
日期 27.5.13

收貨核實: Dan
部門: 采購部 日期: 2013.5.27

Remarks:
Merchandise sold are not returnable unless proven to be defective and defects are caused by manufacturer. We will only accept returns of defective goods within 7 days of delivery of the said merchandise. Please check the merchandise carefully upon delivery.

For and on behalf of :
Leach & Garner (HK) Ltd.

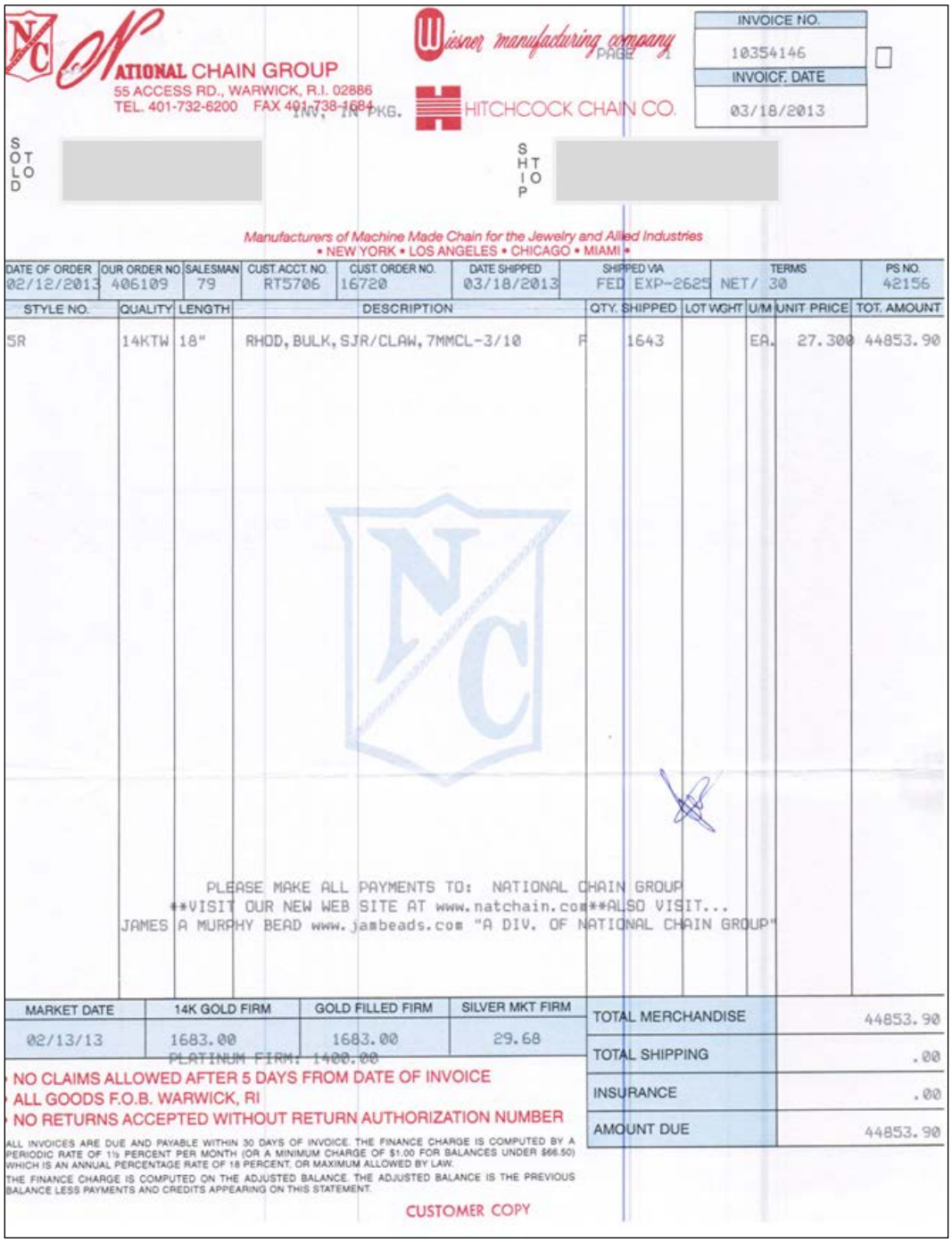
Sub-total:

Bank Charge	4,344.70
Freight	0.00
	0.00
TOTAL HKD	4,345.00

Please make your crossed cheque payable to:
Leach & Garner (HK) Ltd.

Authorized Signature

收款時另發正式收據為憑。
An official receipt will be given upon payment of this invoice.



NATIONAL CHAIN GROUP
55 ACCESS RD., WARWICK, R.I. 02886
TEL. 401-732-6200 FAX 401-738-1684

Wisner manufacturing company
HITCHCOCK CHAIN CO.

INVOICE NO. 10354146
INVOICE DATE 03/18/2013

SOLD TO

SHIP TO

Manufacturers of Machine Made Chain for the Jewelry and Allied Industries
• NEW YORK • LOS ANGELES • CHICAGO • MIAMI •

DATE OF ORDER	OUR ORDER NO.	SALESMAN	CUST. ACCT. NO.	CUST. ORDER NO.	DATE SHIPPED	SHIPPED VIA	TERMS	PS NO.
02/12/2013	406109	79	RT5706	16720	03/18/2013	FED EXP-2625	NET/ 30	42156

STYLE NO.	QUALITY	LENGTH	DESCRIPTION	QTY. SHIPPED	LOT WGHT	U/M	UNIT PRICE	TOT. AMOUNT
SR	14KTW	18"	RHOD, BULK, SJR/CLAW, 7MMCL-3/10 F	1643		EA.	27.300	44853.90

PLEASE MAKE ALL PAYMENTS TO: NATIONAL CHAIN GROUP
VISIT OUR NEW WEB SITE AT www.natchain.comALSO VISIT...
JAMES A MURPHY BEAD www.jambeads.com "A DIV. OF NATIONAL CHAIN GROUP"

MARKET DATE	14K GOLD FIRM	GOLD FILLED FIRM	SILVER MKT FIRM
02/13/13	1683.00	1683.00	29.68

PLATINUM FIRM: 1400.00

TOTAL MERCHANDISE	44853.90
TOTAL SHIPPING	.00
INSURANCE	.00
AMOUNT DUE	44853.90

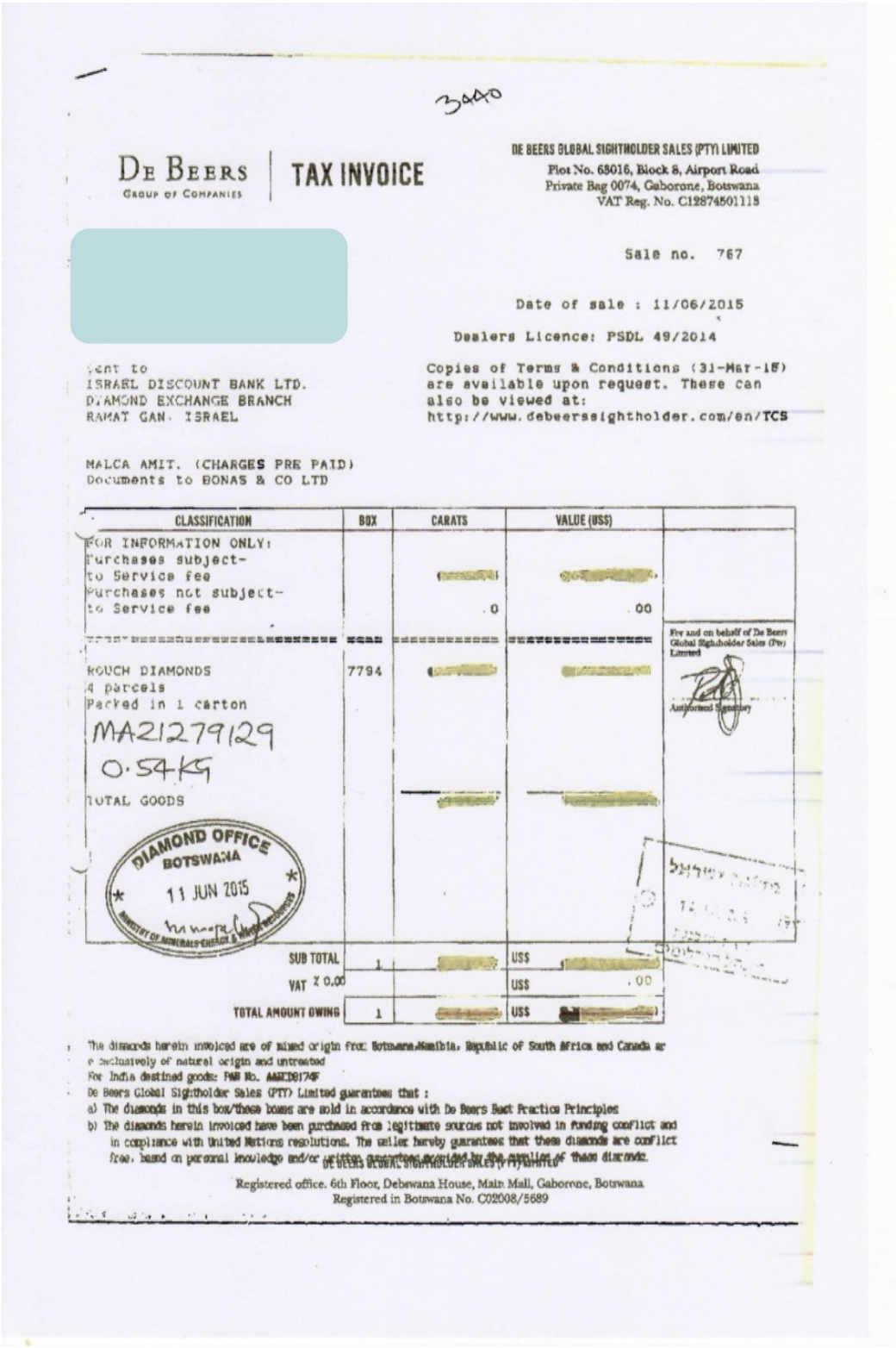
- NO CLAIMS ALLOWED AFTER 5 DAYS FROM DATE OF INVOICE
- ALL GOODS F.O.B. WARWICK, RI
- NO RETURNS ACCEPTED WITHOUT RETURN AUTHORIZATION NUMBER

ALL INVOICES ARE DUE AND PAYABLE WITHIN 30 DAYS OF INVOICE. THE FINANCE CHARGE IS COMPUTED BY A PERIODIC RATE OF 1½ PERCENT PER MONTH (OR A MINIMUM CHARGE OF $1.00 FOR BALANCES UNDER $66.50) WHICH IS AN ANNUAL PERCENTAGE RATE OF 18 PERCENT, OR MAXIMUM ALLOWED BY LAW.
THE FINANCE CHARGE IS COMPUTED ON THE ADJUSTED BALANCE. THE ADJUSTED BALANCE IS THE PREVIOUS BALANCE LESS PAYMENTS AND CREDITS APPEARING ON THIS STATEMENT.

CUSTOMER COPY

B: FOR DIAMONDS;

Example of invoice for Category 1 (tracked stones) and category 2 (Parcel):



3440

DE BEERS | TAX INVOICE

DE BEERS GLOBAL SIGHTHOLDER SALES (PTY) LIMITED
Plot No. 65016, Block 8, Airport Road
Private Bag 0074, Gaborone, Botswana
VAT Reg. No. C12874501115

Sale no. 767

Date of sale : 11/06/2015

Dealers Licence: PSDL 49/2014

Sent to
ISRAEL DISCOUNT BANK LTD.
DIAMOND EXCHANGE BRANCH
RAMAT GAN. ISRAEL

Copies of Terms & Conditions (31-Mar-15) are available upon request. These can also be viewed at:
http://www.debeersightholder.com/en/TCS

MALCA AMIT. (CHARGES PRE PAID)
Documents to BONAS & CO LTD

CLASSIFICATION	BOX	CARATS	VALUE (US$)
FOR INFORMATION ONLY:			
Purchases subject- to Service fee		[redacted]	[redacted]
Purchases not subject- to Service fee		.0	.00
ROUGH DIAMONDS	7794	[redacted]	[redacted]
4 parcels			
Packed in 1 carton			
MA2127912 9			
0.54KG			
TOTAL GOODS		[redacted]	[redacted]
SUB TOTAL	1	[redacted]	US$ [redacted]
VAT X 0.00			US$ .00
TOTAL AMOUNT OWING	1	[redacted]	US$ [redacted]

For and on behalf of De Beers Global Sightholder Sales (Pty) Limited
Authorised Signatory

DIAMOND OFFICE BOTSWANA 11 JUN 2015 MINISTRY OF MINERALS, ENERGY & WATER RESOURCES

The diamonds herein invoiced are of mixed origin from: Botswana,Namibia, Republic of South Africa and Canada ar e exclusively of natural origin and untreated
For India destined goods: PAN No. AABCD8174F
De Beers Global Sightholder Sales (PTY) Limited guarantees that :
a) The diamonds in this box/these boxes are sold in accordance with De Beers Best Practice Principles
b) The diamonds herein invoiced have been purchased from legitimate sources not involved in funding conflict and in compliance with United Nations resolutions. The seller hereby guarantees that these diamonds are conflict free, based on personal knowledge and/or written guarantees provided by the suppliers of these diamonds.

DE BEERS GLOBAL SIGHTHOLDER SALES (PTY)LIMITED

Registered office. 6th Floor, Debswana House, Main Mall, Gaborone, Botswana
Registered in Botswana No. CO2008/5689

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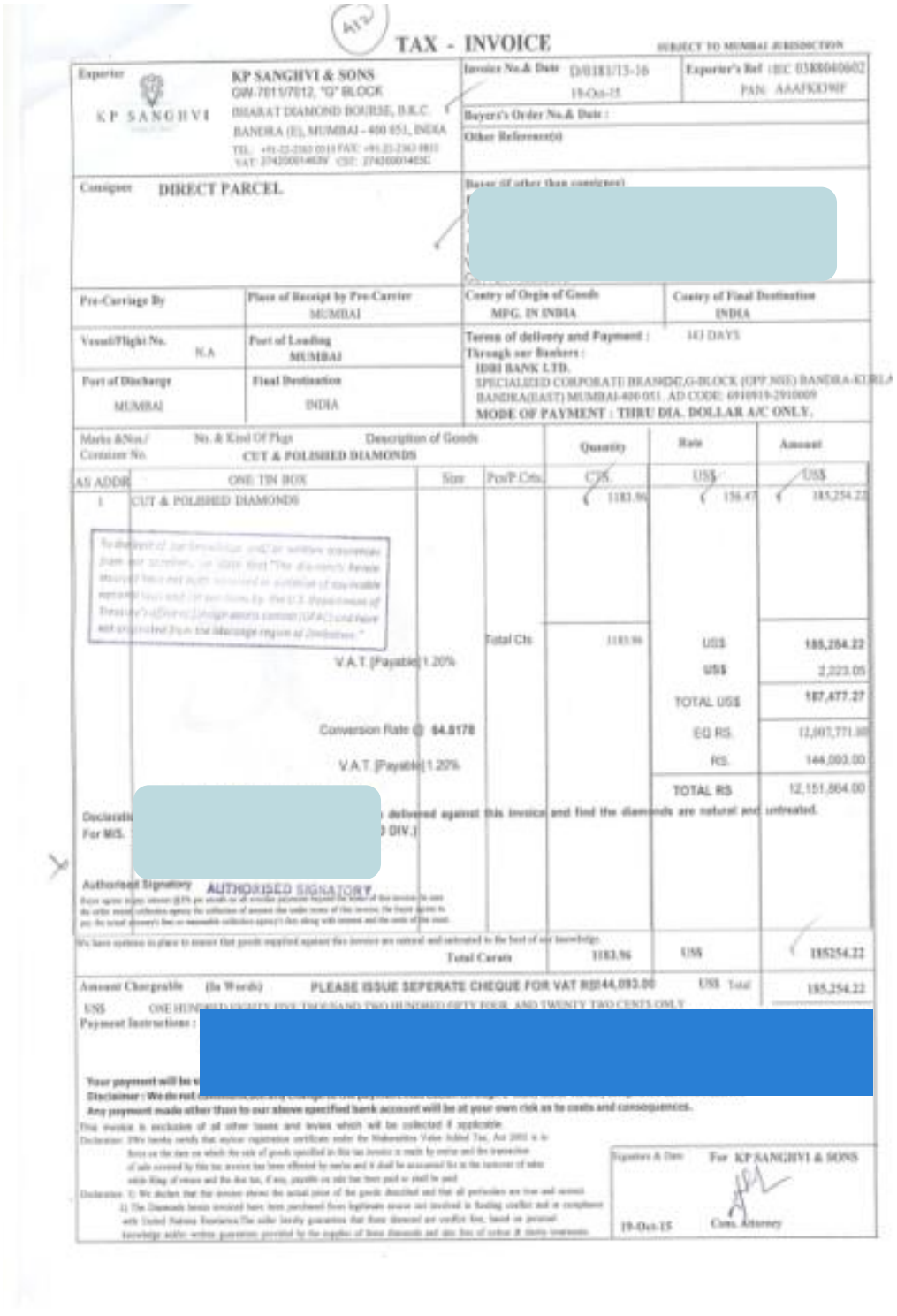


TAX - INVOICE

SUBJECT TO MUMBAI JURISDICTION

Exporter: KP SANGHVI & SONS GW-7011/7012, "G" BLOCK BHARAT DIAMOND BOURSE, B.K.C. BANDRA (E), MUMBAI - 400 051, INDIA TEL: +91-22-2363 0011 FAX: +91-22-2363 0811 VAT: 27420001403V CST: 27420001403C	Invoice No.& Date: D/0181/13-16 19-Oct-15	Exporter's Ref: IEC 0388040602 PAN: AAAFKK390F
	Buyers's Order No.& Date :	
	Other Reference(s)	
Consignee: DIRECT PARCEL	Buyer (if other than consignee) [redacted]	
Pre-Carriage By	Place of Receipt by Pre-Carrier: MUMBAI	Contry of Origin of Goods: MFG. IN INDIA Contry of Final Destination: INDIA
Vessel/Flight No.: N.A	Port of Loading: MUMBAI	Terms of delivery and Payment : 143 DAYS Through our Bankers : IDBI BANK LTD. SPECIALIZED CORPORATE BRANCH,G-BLOCK (OPP NSE) BANDRA-KURLA BANDRA(EAST) MUMBAI-400 051. AD CODE: 6910919-2910009 MODE OF PAYMENT : THRU DIA. DOLLAR A/C ONLY.
Port of Discharge: MUMBAI	Final Destination: INDIA	

Marks &Nos./ Container No.	No. & Kind Of Pkgs	Description of Goods	Quantity	Rate	Amount
	CUT & POLISHED DIAMONDS				
AS ADDR	ONE TIN BOX	Size / Pcs/P.Cts.	CTS.	US$	US$
1	CUT & POLISHED DIAMONDS		1183.96	156.47	185,254.22
		Total Cts	1183.96	US$	185,254.22
	V.A.T. [Payable] 1.20%			US$	2,223.05
				TOTAL US$	187,477.27
	Conversion Rate @ 64.8178			EQ RS.	12,007,771.00
	V.A.T. [Payable] 1.20%			RS.	144,093.00
				TOTAL RS	12,151,864.00

Declaration: [redacted] delivered against this invoice and find the diamonds are natural and untreated.
For M/S. [redacted] DIV.)

Authorised Signatory AUTHORISED SIGNATORY

We have systems in place to ensure that goods supplied against this invoice are natural and untreated to the best of our knowledge.

Total Carats	1183.96	US$	185254.22
Amount Chargeable (In Words) PLEASE ISSUE SEPERATE CHEQUE FOR VAT RS144,093.00		US$ Total	185,254.22

US$ ONE HUNDRED EIGHTY FIVE THOUSAND TWO HUNDRED FIFTY FOUR AND TWENTY TWO CENTS ONLY

Payment Instructions : [redacted]

Your payment will be [redacted]

Disclaimer : We do not [redacted]

Any payment made other than to our above specified bank account will be at your own risk as to costs and consequences.

This invoice is exclusive of all other taxes and levies which will be collected if applicable.

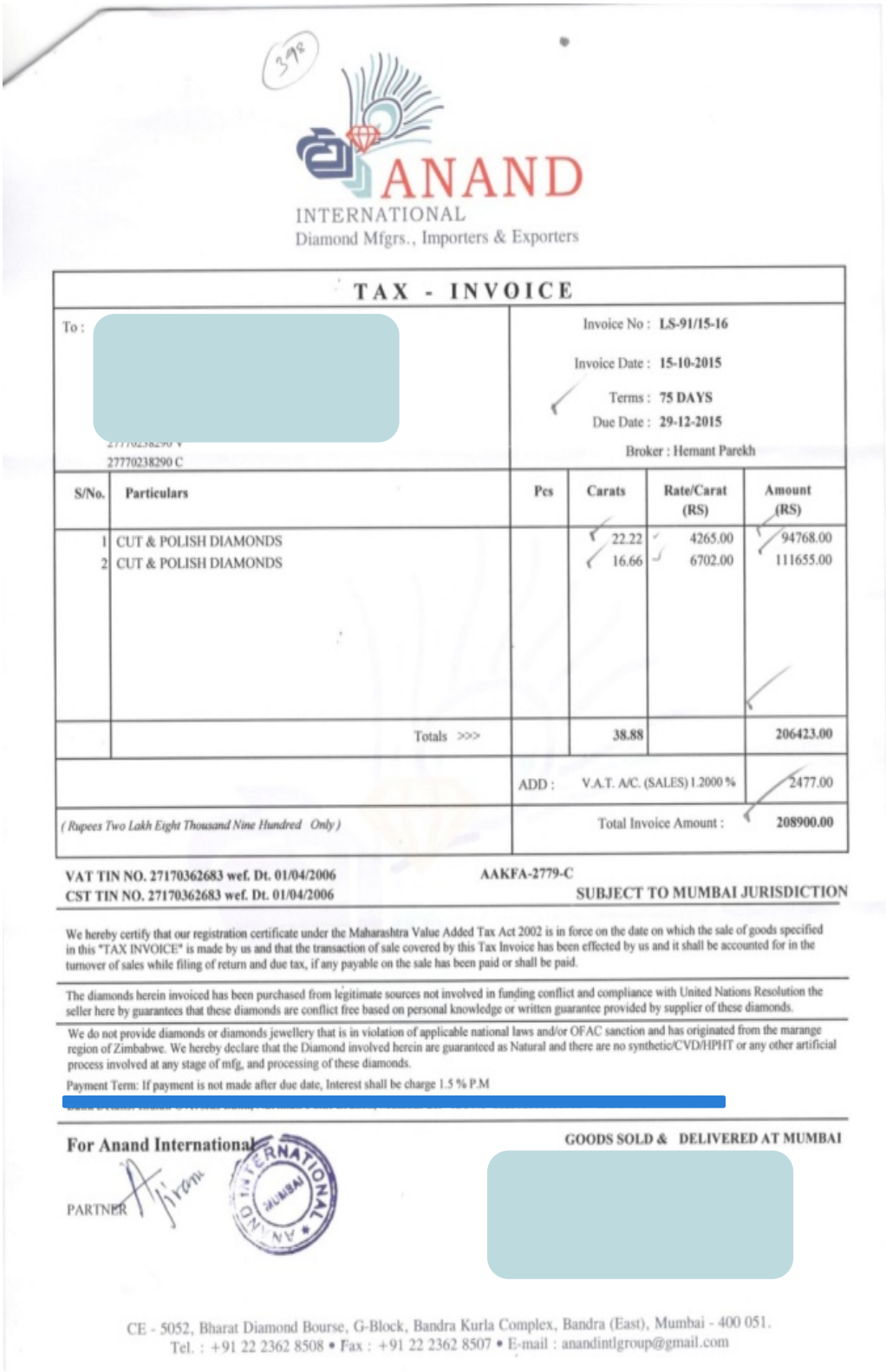
Declaration: I/We hereby certify that my/our registration certificate under the Maharashtra Value Added Tax, Act 2002 is in force on the date on which the sale of goods specified in this tax invoice is made by me/us and the transaction of sale covered by this tax invoice has been effected by me/us and it shall be accounted for in the turnover of sales while filing of return and the due tax, if any, payable on sale has been paid or shall be paid.

Declaration: 1) We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.
2) The Diamonds herein invoiced have been purchased from legitimate source not involved in funding conflict and in compliance with United Nations Resolutions. The seller hereby guarantees that these diamonds are conflict free, based on personal knowledge and/or written guarantees provided by the supplier of these diamonds and are free of colour & clarity treatments.

Signature & Date: For KP SANGHVI & SONS

19-Oct-15 Cons. Attorney

Examples of invoice for Category 3 (mixed sources) and KP Statement:



ANAND
INTERNATIONAL
Diamond Mfgrs., Importers & Exporters

TAX - INVOICE

To : [redacted]
27770238290 C

Invoice No : **LS-91/15-16**
Invoice Date : **15-10-2015**
Terms : **75 DAYS**
Due Date : **29-12-2015**
Broker : Hemant Parekh

S/No.	Particulars	Pcs	Carats	Rate/Carat (RS)	Amount (RS)
1	CUT & POLISH DIAMONDS		22.22	4265.00	94768.00
2	CUT & POLISH DIAMONDS		16.66	6702.00	111655.00
	Totals >>>		**38.88**		**206423.00**
		ADD :	V.A.T. A/C. (SALES) 1.2000 %		2477.00
(Rupees Two Lakh Eight Thousand Nine Hundred Only)			Total Invoice Amount :		**208900.00**

VAT TIN NO. 27170362683 wef. Dt. 01/04/2006 **AAKFA-2779-C**
CST TIN NO. 27170362683 wef. Dt. 01/04/2006 **SUBJECT TO MUMBAI JURISDICTION**

We hereby certify that our registration certificate under the Maharashtra Value Added Tax Act 2002 is in force on the date on which the sale of goods specified in this "TAX INVOICE" is made by us and that the transaction of sale covered by this Tax Invoice has been effected by us and it shall be accounted for in the turnover of sales while filing of return and due tax, if any payable on the sale has been paid or shall be paid.

The diamonds herein invoiced has been purchased from legitimate sources not involved in funding conflict and compliance with United Nations Resolution the seller here by guarantees that these diamonds are conflict free based on personal knowledge or written guarantee provided by supplier of these diamonds.

We do not provide diamonds or diamonds jewellery that is in violation of applicable national laws and/or OFAC sanction and has originated from the marange region of Zimbabwe. We hereby declare that the Diamond involved herein are guaranteed as Natural and there are no synthetic/CVD/HPHT or any other artificial process involved at any stage of mfg, and processing of these diamonds.

Payment Term: If payment is not made after due date, Interest shall be charge 1.5 % P.M

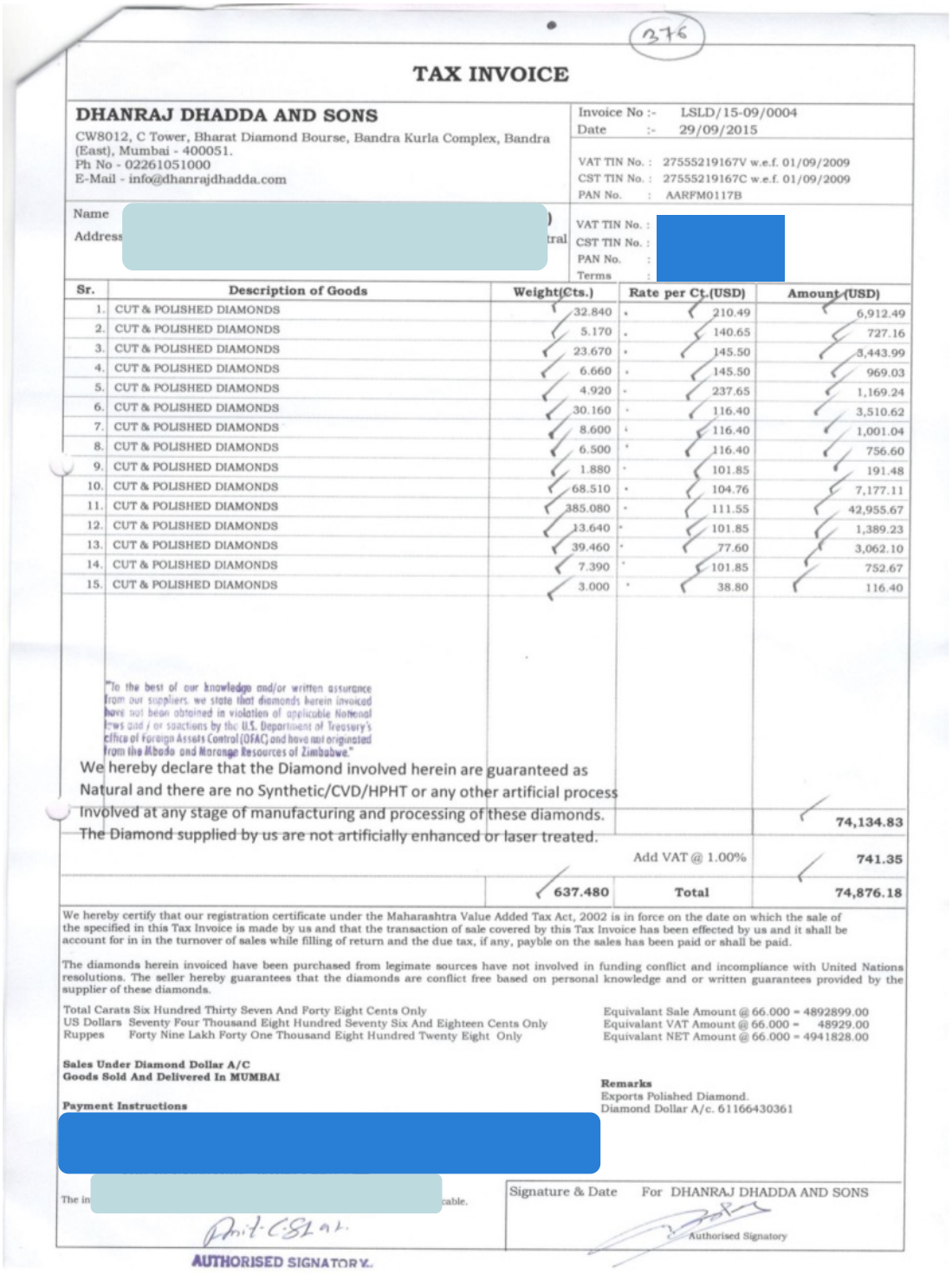
For Anand International

PARTNER

GOODS SOLD & DELIVERED AT MUMBAI

[redacted]

CE - 5052, Bharat Diamond Bourse, G-Block, Bandra Kurla Complex, Bandra (East), Mumbai - 400 051.
Tel. : +91 22 2362 8508 • Fax : +91 22 2362 8507 • E-mail : anandintlgroup@gmail.com



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TAX INVOICE

DHANRAJ DHADDA AND SONS
CW8012, C Tower, Bharat Diamond Bourse, Bandra Kurla Complex, Bandra (East), Mumbai - 400051.
Ph No - 02261051000
E-Mail - info@dhanrajdhadda.com

Invoice No :- LSLD/15-09/0004
Date :- 29/09/2015

VAT TIN No. : 27555219167V w.e.f. 01/09/2009
CST TIN No. : 27555219167C w.e.f. 01/09/2009
PAN No. : AARFM0117B

Name
Address
VAT TIN No. :
CST TIN No. :
PAN No. :
Terms :

Sr.	Description of Goods	Weight(Cts.)	Rate per Ct.(USD)	Amount (USD)
1.	CUT & POLISHED DIAMONDS	32.840	210.49	6,912.49
2.	CUT & POLISHED DIAMONDS	5.170	140.65	727.16
3.	CUT & POLISHED DIAMONDS	23.670	145.50	3,443.99
4.	CUT & POLISHED DIAMONDS	6.660	145.50	969.03
5.	CUT & POLISHED DIAMONDS	4.920	237.65	1,169.24
6.	CUT & POLISHED DIAMONDS	30.160	116.40	3,510.62
7.	CUT & POLISHED DIAMONDS	8.600	116.40	1,001.04
8.	CUT & POLISHED DIAMONDS	6.500	116.40	756.60
9.	CUT & POLISHED DIAMONDS	1.880	101.85	191.48
10.	CUT & POLISHED DIAMONDS	68.510	104.76	7,177.11
11.	CUT & POLISHED DIAMONDS	385.080	111.55	42,955.67
12.	CUT & POLISHED DIAMONDS	13.640	101.85	1,389.23
13.	CUT & POLISHED DIAMONDS	39.460	77.60	3,062.10
14.	CUT & POLISHED DIAMONDS	7.390	101.85	752.67
15.	CUT & POLISHED DIAMONDS	3.000	38.80	116.40
				74,134.83
			Add VAT @ 1.00%	741.35
		637.480	Total	74,876.18

"To the best of our knowledge and/or written assurance from our suppliers, we state that diamonds herein invoiced have not been obtained in violation of applicable National laws and / or sanctions by the U.S. Department of Treasury's office of Foreign Assets Control (OFAC) and have not originated from the Mbada and Marange Resources of Zimbabwe."

We hereby declare that the Diamond involved herein are guaranteed as Natural and there are no Synthetic/CVD/HPHT or any other artificial process Involved at any stage of manufacturing and processing of these diamonds. The Diamond supplied by us are not artificially enhanced or laser treated.

We hereby certify that our registration certificate under the Maharashtra Value Added Tax Act, 2002 is in force on the date on which the sale of the specified in this Tax Invoice is made by us and that the transaction of sale covered by this Tax Invoice has been effected by us and it shall be account for in in the turnover of sales while filling of return and the due tax, if any, payble on the sales has been paid or shall be paid.

The diamonds herein invoiced have been purchased from legimate sources have not involved in funding conflict and incompliance with United Nations resolutions. The seller hereby guarantees that the diamonds are conflict free based on personal knowledge and or written guarantees provided by the supplier of these diamonds.

Total Carats Six Hundred Thirty Seven And Forty Eight Cents Only
US Dollars Seventy Four Thousand Eight Hundred Seventy Six And Eighteen Cents Only
Ruppes Forty Nine Lakh Forty One Thousand Eight Hundred Twenty Eight Only

Equivalant Sale Amount @ 66.000 = 4892899.00
Equivalant VAT Amount @ 66.000 = 48929.00
Equivalant NET Amount @ 66.000 = 4941828.00

Sales Under Diamond Dollar A/C
Goods Sold And Delivered In MUMBAI

Payment Instructions

Remarks
Exports Polished Diamond.
Diamond Dollar A/c. 61166430361

The in cable.

Signature & Date For DHANRAJ DHADDA AND SONS

Authorised Signatory

AUTHORISED SIGNATORY

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TAX - INVOICE

SUBJECT TO MUMBAI JURISDICTION

Exporter KP SANGHVI **KP SANGHVI & SONS** GW-7011/7012, "G" BLOCK BHARAT DIAMOND BOURSE, B.K.C. BANDRA (E), MUMBAI - 400 051, INDIA TEL: +91-22-2363 0315 FAX: +91-22-2363 0813 VAT: 27420001463V CST: 27420001463C	**Invoice No.& Date** D/0181/15-16 19-Oct-15 **Exporter's Ref** :IEC 0388040602 PAN: AAAFK8390F **Buyers's Order No.& Date :** **Other Reference(s)**
Consignee DIRECT PARCEL	**Buyer (if other than consignee)** [redacted]
Pre-Carriage By	**Place of Receipt by Pre-Carrier** MUMBAI **Contry of Orgin of Goods** MFG. IN INDIA **Contry of Final Destination** INDIA
Vessel/Flight No. N.A	**Port of Loading** MUMBAI
Port of Discharge MUMBAI	**Final Destination** INDIA
Terms of delivery and Payment : 143 DAYS **Through our Bankers :** IDBI BANK LTD. SPECIALIZED CORPORATE BRANCH,7,G-BLOCK (OPP.NSE) BANDRA-KURLA BANDRA(EAST) MUMBAI-400 051. AD CODE: 6910919-2910009 **MODE OF PAYMENT : THRU DIA. DOLLAR A/C ONLY.**	

Marks &Nos./ Container No.	No. & Kind Of Pkgs	Description of Goods	Size	Pcs/P.Crts.	Quantity	Rate	Amount
		CUT & POLISHED DIAMONDS					
AS ADDR	ONE TIN BOX				CTS.	US$	US$
1		CUT & POLISHED DIAMONDS			1183.96	156.47	185,254.22
		To the best of our knowledge and/or written assurances from our suppliers, we state that "The diamonds herein invoiced have not been obtained in violation of applicable national laws and /or sanctions by the U.S. Department of Treasury's office of foreign assets control (OFAC) and have not originated from the Marange region of Zimbabwe."					
				Total Cts	1183.96	US$	185,254.22
		V.A.T.[Payable] 1.20%				US$	2,223.05
						TOTAL US$	187,477.27
		Conversion Rate @ 64.8178				EQ RS.	12,007,771.00
		V.A.T.[Payable] 1.20%				RS.	144,093.00
						TOTAL RS	12,151,864.00

Declarati[redacted] s delivered against this invoice and find the diamonds are natural and untreated.
For M/S. [redacted] D DIV.)

Authorised Signatory AUTHORISED SIGNATORY

Buyer agrees to pay interest @2% per month on all overdue payments beyond the terms of this invoice. In case the seller retains collection agency for collection of amount due under terms of this invoice, the buyer agrees to pay the actual attorney's fees or reasonable collection agency's fees along with interest and the costs of the court.

We have systems in place to ensure that goods supplied against this invoice are natural and untreated to the best of our knowledge.

Total Carats	1183.96	US$	185254.22
Amount Chargeable (In Words) PLEASE ISSUE SEPERATE CHEQUE FOR VAT RS144,093.00		US$ Total	185,254.22

US$ ONE HUNDRED EIGHTY FIVE THOUSAND TWO HUNDRED FIFTY FOUR AND TWENTY TWO CENTS ONLY

Payment Instructions : [redacted]

Your payment will be valid and binding only if made into our bank account mentioned in this original invoice
Disclaimer : We do not communicate any change to the payment instrcution through e-mail/fax or verbal/telephonic communication.
Any payment made other than to our above specified bank account will be at your own risk as to costs and consequences.

This invoice is exclusive of all other taxes and levies which will be collected if applicable.

Declaration: I/We hereby certify that my/our registration certificate under the Maharashtra Value Added Tax, Act 2002 is in force on the date on which the sale of goods specified in this tax invoice is made by me/us and the transaction of sale covered by this tax invoice has been effected by me/us and it shall be accounted for in the turnover of sales while filing of return and the due tax, if any, payable on sale has been paid or shall be paid.

Declaration: 1) We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.
2) The Diamonds herein invoiced have been purchased from legitimate source not involved in funding conflict and in compliance with United Nations Resolution.The seller hereby guarantees that these diamond are conflict free, based on personel knowledge and/or written guarentees provided by the supplier of these diamonds and also free of colour & clarity treatments.

Signature & Date 19-Oct-15 For KP SANGHVI & SONS Cons. Attorney