1. Introduction

Trezza Jewels LLP is engaged in the manufacturing and export of diamond studded jewellery. The Company is committed to conducting its business responsibly, ethically, and in accordance with applicable laws, industry standards, and the OECD Guidelines for Responsible Business Conduct.

This report outlines our commitment to responsible business conduct and compliance with the OECD Guidelines for Multinational Enterprises during the year financial year 2025-26. We strive to conduct business ethically, transparently, and sustainably while creating value for all stakeholders.

2. Business Responsibility Statement

During the Financial Year 2025-26, Trezza Jewels LLP continued to uphold high standards of integrity, transparency, and sustainability in all business operations. The Company remains committed to creating value for customers, employees, suppliers, shareholders, and the communities in which it operates.

2.1 Money Laundering, Terrorism Financing, Other Financial Offences

- ✓ Recognizes the fact that entities in the gems and jewellery sector have to take on the onus of analysing their potential vulnerabilities to money laundering and implement specific steps that are required for protection against abuse by criminals.
- ✓ Strict compliance is ensured at all the entities and compliance officer has been appointed who in turn reports to TREZZA JEWELS LLP Management on compliance status on annual basis.
- ✓ Know Your Counter Party and other compliance of Due Diligence is followed in line with OECD guidance.
- ✓ Ongoing monitoring is carried out along with all stakeholders.

Area of concern & Remedial Measures

- ✓ During the year, one of the key challenges was implementing the enhanced due diligence requirements for stakeholders, particularly obtaining Ultimate Beneficial Owner (UBO) information from overseas customers. Additional follow-up and communication were required to collect and verify the necessary UBO details.

2.2 Anti-Bribery and Facilitation Payment Policy:

- ✓ The TREZZA JEWELS LLP shall ensure complete prohibition Bribery and facilitation payment across organization and in all the entities.
- ✓ TREZZA JEWELS LLP has published compliance team contact details on website to receive any grievance or complaints.

Area of concern & Remedial Measures

- ✓ Nil As on Date.

2.3 Ethical Sourcing of Precious stones and Precious Metal Policy:

- ✓ The company is concerned about the environment and social impacts of irresponsible mining.
- ✓ Organisation has identified the risk of supply chain with respect to Conflict Affected High Risk Area.
- ✓ The Company ensure all its supplies are screened for conflict free supplies.
- ✓ We have published the OECD based ethical sourcing policy and we are communicating our policies to all the supply chain partners and pushing them to adopt the same.

Area of concern & Remedial Measures

- ✓ Current concern is lack of awareness about OECD regulation and requirements of sourcing.
- ✓ We have started creating awareness about our Ethical sourcing requirements for our supply chain.
- ✓ We started Engagement with our global supply chain for obtaining the further supply chain information to ensure ethical and conflict free sourcing in metal business.

2.4 Social Compliance

- ✓ We ensure full compliance with all applicable national and, where appropriate, international laws / regulations with respect to employment and labour codes in all our establishment.
- ✓ We respect all regulation for child labour, forced labour, non-discrimination, non-retaliation etc.
- ✓ All work man rights are respected and adhere to freedom of association and collective bargaining regulations.

Area of concern & Remedial Measures

- ✓ No significant social compliance issues were reported during the year that required remedial action at the company level.
- ✓ Appropriate corrective and remedial measures are implemented based on observations from internal and external audits conducted by independent and reputed agencies.

2.5 Health and Safety

- ✓ We at TREZZA JEWELS LLP are concern about the health and safety of employees and are constantly studding about any adverse impact of our business processes are identified and eliminated. Towards this end, we will systematically review our operations to identify sources of health and safety related risks.

- ✓ This review will use appropriate standards as required by prevailing laws, expert opinion, and our knowledge of best practices.
- ✓ All our staff will be trained in the manner required to adhere to these work practices and drills.
- ✓ The health of our staff, exposed to certain hazardous processes, is be monitored periodically through appropriate medical checks, and reviewed using expert inputs for improvements.
- ✓ All workplaces are constructed to meet safety standards with local regulations as the minimum standards that will be applicable.

Area of concern & Remedial Measures

- ✓ Nil as on date, as no accidents are reported in last one year.
- ✓ Organization has been blessed and we did not have any fire or any other incidents leading to dangerous circumstances.

2.6 Human Rights

- ✓ TREZZA JEWELS LLP is not and 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.
- ✓ The Company strongly discourages any form of sexually coercive, threatening, abusive or exploitative behaviour.
- ✓ 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 company.
- ✓ TREZZA JEWELS LLP ensures that none of its suppliers and stake holder have engaged in any activity which can violate the Human Right Principles.
- ✓ We have carried out the Human Right Due Diligence of suppliers and other Stake holders & based on risk assessment where necessary.

Area of concern & Remedial Measures

- ✓ No Area of concern & Remedial Measures has been raised in the Human right for any of our operating units.

- ✓ Supplier's further upstream compliance with respect to Human Right compliance for conflict free sourcing is a new development, where company is heading and would require more focus on the same.

2.7 Environment Protection

- ✓ TREZZA JEWELS LLP is Complying with all applicable environmental laws and regulations.
- ✓ Improvement is seen employee's environmental awareness and performance with the help of detailed policies and procedures, training, and recognition of excellence.

Area of concern & Remedial Measures

- ✓ Nil, mainly Sales office and no manufacturing activity.

ANNUAL REPORTING TEMPLATE (RJC TOOL KIT VERSION 5.0)	
Company Name:	TREZZA JEWELS LLP
Date:	3rd July 2026
Reporting Period :	Financial Year 2025-26
Step 1: Establish strong company management systems	
1.A. Adopt and clearly communicate to suppliers and the public, a company policy for the supply chain of minerals originating from conflict- affected and high-risk areas	• We have published the policy at company level for easy accesses to stakeholder. • OECD and Best Practice Annual communication has been sent to all the active suppliers • Awareness presentation on Ethical sourcing based on OECD guideline has been circulated. • Detailed policy and procedure at entity level has been established based on risk of CAHRA's is done.
1.B Structure internal management systems to support supply chain due diligence.	• Additional responsibility has been assigned to Compliance officer to look over the compliance of Ethical souring policy. • All key employees involved in souring and

	procurement of precious metals have been trained on our Ethical precious metal souring policy. Refresher trainings are provided. • List of Suppliers has been maintained along with status of their social and ethical compliance. • Ongoing monitoring of each supplies and associated suppliers is carried out with the help of tools such as digital media, web search, review of supply documents, declaration and market intelligence etc.
1.C Establish a system of controls and transparency over the minerals supply chain.	• Supplier upstream information collection process started and to obtained CAHRA's information and Ethical sourcing compliance at supplier level. • Currently Trezza Jewels LLP 70% & more supply from low risk and balance 30% is from non-regular suppliers.
1.D Strengthen company engagement with suppliers.	• As mentioned above supplier questionnaire has been circulated and we are in the process of following up with them to obtained the filed information from them. • Further we are also obtaining the vital information about suppliers from social platforms and social compliance registration such as BPP & RJC, Approved ASM programs etc • We are in the process of compiling filled supplier questionnaire data , after analysis we will be formulate supplier engagement practices based on risk reported at each

	supplier level (if any)
1.E Establish A Company-Level, Or Industry Wide, Grievance Mechanism As An Early Warning Risk-Awareness System.	• We have established the grievance handling policy and procedure at company level, contact details of compliance head provided in our Group Social and Ethical policy on our Web site under Business Principle Section (which is publicly available)
Step 2: Identify And Assess Risk In The Supply Chain	
Identify And Assess Risks In The Supply Chain And Assess Risks Of Adverse Impacts.	• We have established the detailed policy and procedure for identification of risk at entity level. • Each entity has appointed and trained compliance officer to oversee the financial and ethical sourcing compliances. • We have categorized supply chain in to 2 major segments that its Secondary supplier and Open market suppliers. • All suppliers are bifurcated in to this category and open market supplies are considered as potential risk for supplies from CAHRA's and thus step by step information are gathered from this category of supplier as mentioned in point 1.B & 1.C.
Step 3: Design And Implement A Strategy To Respond To Identified Risks (If Applicable)	
Report Findings Of The Supply Chain Risk Assessment To The Designated Senior Management Of The Company.	• Ongoing monitoring of each supplies is done by compliance officer to confirm its free from Conflict, were required Red Flags are been raised for seeking additional information and closed after receiving such

	information to our satisfaction. • Entity level compliance officer shall report all un-answered flags to local management and Group compliance officer. • In worst situation were information is half or not satisfactory management starts engagement practice and discussion and dialogue with suppliers is carried out to ensure full information in further business.
Devise And Adopt A Risk Management Plan.	• We have formulated the risk management plans at entity level considering individual entities position in supply chain and position of supplier in supply chain. • Entity compliance officer carries out monitoring of each and every business transactions and were required Red Flags are been raised and further steps are followed as mention above. • Brief of companies Risk Management Practices has been mentioned in communication of Business policy on our website.
Implement The Risk Management Plan And Monitor Performance Of Risk Mitigation Efforts.	• Entity level and group level monitoring of Red Flags and its effective closure is monitored. • Compliance officer provides period status reports of OECD compliance to the management.
Internal Training	• Each entity of the Group provides period training to all the concern employee involved in buying and selling and compliance monitoring team.

Communications	• Business principle has been published on the website covering all the COP wise policy including Ethical Precious Metal souring & precious stone policy of the group. • Over and above Annual communication on Business policy and Awareness on various best practices and expectation from business partners is communicated
OPTIONAL INFORMATION ON Step 4:Carry Out Independent Third-Party Audit	
RJC COP Audit	• Recently Our office has finalised the RJC COP 2024 & LGMS 2025 Certification audit at Seepz, Mumbai factory and same is scheduled in the second week of July 2026
Grievances And Remediation	• No grievance of what so ever has been reported till date.

Prepared By : Compliance officer

Approved by : Director

Date : 3rd July 2026