

Reporting Policy

1. PURPOSE:

The purpose of this policy is to ensure that SRS DIAMONDS BV maintains awareness of its obligations to report formally, publicly and on a regular basis on its compliance findings to its stakeholders.

2. POLICY:

SRS DIAMONDS BV undertakes to communicate on a regular basis to stakeholders on our business practices relevant to overall compliance or sustainability efforts; whether in the framework of the RJC programme or other (i.e. BPP/PI reporting).

In order to fulfil its reporting commitments, the following minimum procedures will be observed:

- The annual date for reporting is fixed;
- Prior to the annual reporting date, a sustainability meeting will be convened which will address the following agenda:
 - Review of issues on Supply Chain Due Diligence, Human Rights and other minimum reporting requirements;
 - Outstanding issues from external or internal audit(s);
 - New issues to be considered with respect to sustainability;
 - Any other sustainability issues that might arise

The meeting and the agenda will be prepared by the Compliance Manager and the Director. Meeting participants will be chosen in function of their competence relevant to the compliance issue.

The report issued after the meeting will be approved by the Director and published to be available to the Company's stakeholders.

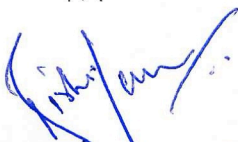
3. RESPONSIBILITY FOR THE POLICY:

The Director.

4. REPORTING REQUIREMENTS:

Breaches of this policy will be reported to the Director and will be part of the yearly reporting.

Antwerp, (effective from) November 3rd, 2025



Mr. Rishi Jain, Director
SRS DIAMONDS BV