

VALENTINE SILVER INTERNATIONAL

ANNUAL DUE DILIGENCE REPORT

OECD Due Diligence Guidance for Responsible
Supply Chains of Minerals from Conflict-Affected
and High-Risk Areas

Reporting Period	FY25-26
Report Date	09 April 2026
Framework	OECD Guidance + RJC COP

Responsible Jewellery Council • Supply Chain Transparency • Ethical Sourcing

1. Company Overview & Commitment

Valentine Silver International is committed to the highest standards of responsible sourcing and supply-chain due diligence. This Annual Report summarises the actions taken during Financial Year 2025-26 in accordance with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (CAHRAs) and the Responsible Jewellery Council (RJC) Code of Practices.

Key Highlights — FY25-26
• Supply chain policy communicated to all suppliers & customers and published on website
• Full KYC completed for all suppliers; origin lists maintained
• No red flags identified in risk assessments
• Zero grievances received during the reporting period
• RJC COP recertification scheduled before end of 2026
• Staff training completed on supply-chain procedures & new supplier onboarding

STEP 1 — Establish Strong Company Management Systems

1.A Company Supply Chain Policy

A comprehensive supply-chain policy has been adopted and clearly communicated to all suppliers and customers. The policy is publicly available on the company website and incorporates all relevant OECD requirements and CAHRA-related regulations.

1.B Internal Management Structure

A designated Compliance Officer oversees the internal supply-chain management system and holds final decision-making authority on any issues that arise.

1.C Controls & Transparency

All suppliers have completed KYC procedures and provide documented lists of sourcing origins for products supplied. Suppliers must also complete Supplier Conformance documents aligned with RJC guidelines, thereby committing to the required sourcing protocols. Diamond invoices must contain the System of Warranties statement.

1.D Supplier Engagement

Supply-chain protocols include provisions to work collaboratively with any supplier found to have infractions, supporting them to adjust to company standards. RJC certification is promoted on company emails and the website, reinforcing the ideals of the Responsible Jewellery Council.

1.E Grievance Mechanism

A company-level grievance mechanism has been established and is displayed on the factory notice board, serving as an early-warning risk-awareness system.

STEP 2 — Identify and Assess Risk in the Supply Chain

Comprehensive risk reviews have been conducted across the entire supply chain, covering all aspects of the business model. **No red flags were identified** during the reporting year. Additional precautions are in place to distinguish Lab-Grown diamonds from natural diamonds when suppliers handle both categories.

RISK STATUS No red flags identified in FY25-26. Continuous monitoring protocols remain active.
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STEP 3 — Design and Implement a Strategy to Respond to Identified Risks

Report Findings to Senior Management

The Purchase Department is responsible for escalating any red flags arising from risk assessments to designated senior management. No red flags were identified in the current period.

Risk Management Plan

Documented risk protocols define the process for identifying red flags and the actions to be taken should any be found. These protocols remain ready for immediate activation if required.

Implementation & Monitoring

As no red flags were identified, no active risk-mitigation measures were required. Monitoring continues as part of routine due-diligence activities.

Internal Training

Staff training was conducted on supply-chain procedures and the process for establishing new suppliers, ensuring all relevant personnel remain fully briefed.

Communications

A yearly report is issued to stakeholders and published online, providing updates on policies and any red flags that may have been identified and remain uncorrected.

STEP 4 — Independent Third-Party Audit (Optional Information)

RJC COP Audit	Recertification to take place before end of calendar year 2026.
Grievances & Remediation	No grievances reported during the reporting period.

2. Closing Statement

Valentine Silver International reaffirms its commitment to responsible sourcing, transparency and continuous improvement. The absence of red flags and grievances in FY25-26 reflects the effectiveness of the management systems and supplier engagement processes currently in place. The company will continue to strengthen these systems and looks forward to successful RJC COP recertification in 2026.

Valentine Silver International
Compliance & Supply Chain Due Diligence

Report Date: 09 April 2026
Reporting Period: FY25-26

This report has been prepared in accordance with the OECD Due Diligence Guidance and RJC Code of Practices requirements.