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# PRISM (USA) INC.

## Policy Statements

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The policies relating to this section are part of the Business Policies adopted by **Prism (USA) Inc.** and are presented below for reference:

### 1) Responsible Jewelry Council (RJC) Compliance

The Responsible Jewelry Council (RJC) is a non-profit organization with the following mission:

"To advance responsible ethical, social and environmental practices, which respect human rights, throughout the diamonds supply chain, from mine to retail"

Its "Code of Practices 2019" outlines the standards for responsible sourcing, human rights, social responsibility, and environmental stewardship that all RJC members are expected to follow. Prism (USA) Inc. is a member of the Responsible Jewelry Council (RJC), and a wholesaler of high-quality Jewelry based in New York and is committed to adhere to the Responsible Jewelry Council's (RJC) "Code of Practices 2019."

This commitment ensures that ethical, human rights, social, and environmental considerations are integrated into every aspect of the company's operations. The company's policies and guidelines related to commitment to RJC standards are detailed in the Prism (USA) Inc. employee guide and policy manual, which help employees uphold these standards. Prism (USA) Inc. encourages its business partners to follow RJC requirements, with additional information available on the RJC website - [www.responsiblejewellery.com](http://www.responsiblejewellery.com)

### Impact on SDGs



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## 2) Child Labor:

Prism (USA) Inc. strictly prohibits child labor in any form, adhering to International Labor Organization (ILO) convention 138 and 182. No individuals under the age of 15 or with the highest applicable legal minimum age as per ILO standards will be employed. Adequate human resource systems and practices will ensure verification of employees' ages, which includes written hiring policies, training, proof of age documentation, and accurate record-keeping. Authorized adolescents (15-18 years) will have working conditions and wages that comply with local laws. The company will not engage in or support child slavery, debt bondage, trafficking, forced child labor, or use of children in armed conflict. If a child is found working at Prism (USA) Inc. or its subcontractors, the management will take responsibility for their rehabilitation, and all policies will be extended to subcontracted labor also.

### Impact on SDGs



## 3) Forced Labor:

Prism (USA) Inc. pledges never to engage in or support forced labor practices such as bonded labor, deceptive recruitment, human trafficking, involuntary prison labor and is fully committed to eradicate it in all its facilities in accordance with International Labor Organization (ILO) convention 29. Prism (USA) Inc. also ensure that there is no unrestricted freedom of movement for employees and dependents. Any incidents of forced labor are treated as serious violations of business policies. The following definitions will be applicable:

- The Universal Declaration of Human Rights that states that 'No one shall be held in slavery or servitude'

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- ILO Convention 29, which defines forced or compulsory labour as ‘all work or service which is extracted from any person under the menace of any penalty, and for which the said person has not offered himself voluntarily’

## Impact on SDGs



## 4) Freedom of Association & Collective Bargaining

Prism (USA) Inc. supports employees' rights to associate and collective bargain and strictly prohibits discrimination in hiring, discharge, pay, promotion, and training based on race, ethnicity, caste, national origin, religion, religion, age, disability, gender, marital status, physical appearance, sexual orientation, HIV status, migrant status, worker representation, political affiliations, or any unlawful criteria. Employees with life-threatening illnesses will be treated equally, provided they are fit to work. Prism (USA) Inc. forbids corporal punishment and any form of harsh or degrading treatment, harassment, or abuse. Employees are encouraged to voice concerns about potential policy or law violations without fear of retaliation, with assurances of fair and respectful treatment and efforts to protect anonymity.

## Impact on SDGs



## 5) General Employment, Working Hours and Remuneration

Prism (USA) Inc. complies with national employment laws and maintains the required records for all staff. It ensures work hours and overtime do not exceed legal limits, wages and benefits meet or exceed national minimum standards, providing for workers' basic

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needs. Wages are paid regularly with detailed wage slips, and wage deductions and follow due process. The company recognizes and supports worker representative bodies and addresses legitimate employee grievances. Dismissal procedures adhere to legal standards, avoiding arbitrary actions. Employment policies and working practices are communicated transparently, and Prism (USA) Inc. is committed to providing fair and conducive employment conditions in line with laws and regulations.

## Impact on SDGs



## 6) Health and Safety

Prism (USA) Inc. ensures safe and healthy working conditions for all employees in compliance with applicable laws and industry standards. The company systematically reviews operations to identify and eliminate health and safety risks, providing adequate labeling and storage of chemicals and protecting employees from exposure to air bone particles and chemical fumes. Our process reviews based on legal standards, expert opinions, worker feedback, and best practices, will lead to clear work practices and safety drills. Employees are trained to adhere to these practices and must not be under the influence of drugs, alcohol, or illegal substances. Prism (USA) Inc. seeks to substitute harmful materials, constructs workplaces to meet safety standards, and implements measures to protect employees from fire and other injuries. All products sold comply with health and safety regulations.

## Impact on SDGs



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## 7) Environment Protection, Hazardous Substances, Waste & Emissions, Use of Energy & Natural Resources

Prism (USA) Inc. is committed to effective environmental performance by conducting business responsibly and complying with all environmental laws and regulations. The company will periodically assess and review the environmental impact of its operations to mitigate or eliminate it. Responsibly manages waste and emissions, by following legally defined waste disposal procedures. Employee environmental awareness and performance will be improved through training. Prism (USA) Inc. will efficiently use energy and natural resources to minimize waste generation, with a commitment of continual improvement in environmental management.

### Impact on SDGs



## 8) Human Rights

Prism (USA) Inc. prohibits all forms of workplace violence and harassment, including but not limited to corporal punishment, degrading treatment, and various forms of abuse or intimidation and ensures that employees are not subjected to harassment, violence, or threatened with these towards themselves, their family, or colleagues. The company respects fundamental human rights as outlined in the UN Universal Declaration of Human Rights and treats employees with dignity and respect by ensuring fair discipline and grievance procedures, recognizing the right to association and collective bargaining, providing fair employment terms, and prohibiting discrimination based on personal characteristics unrelated to job requirements. Prism (USA) Inc. is committed to providing a safe and healthy work environment, protecting human rights in business dealings, and expects adherence to these policies from all employees, suppliers, and customers.

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## Impact on SDGs



## 9) Bribery and Facilitation Payments

Prism (USA) Inc. defines bribery as giving, offering, or receiving any undue advantage to or from public officials, political entities, or private sector representatives. The company is committed to prohibit bribery in all its business practices and transactions carried out by the company or on its behalf by business partners, agents or employees, rejecting payments, gifts, or promises that compromise fair competition or influence business or government decisions. Prism (USA) Inc. assesses bribery risks within the organization, including agents, and has developed monitoring methods to eliminate bribery. The company encourages reporting of attempted bribery or inappropriate gifts and applies appropriate sanctions for such actions. Employees are protected from demotion or penalties for voicing concerns or refusing to engage in bribery, even if it results in business loss.

## Impact on SDGs



## 10) Product Security

Prism (USA) Inc. is committed to establishing and implement product security measures both within its premises and during shipments to prevent theft, damage, or substitution. The company prioritizes the security and well-being of employees, visitors, and business partners when establishing product security measures.

## Impact on SDGs

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## 11) Money Laundering and Finance of Terrorism

Prism (USA) Inc. acknowledges the responsibility of identifying potential vulnerabilities to money laundering in the diamond sector and implementing protective measures against criminal abuse. The company is committed to strict compliance with all relevant national and international laws regarding money laundering, terrorism financing, bribery, corruption, and other financial crimes. Employees are educated on regulatory requirements and must report suspicious activities to avoid policy violations. The company follows "Know Your Customer" and "Know Your Supplier" procedures to verify the identity and business legitimacy of all partners, ensuring the ability to detect and respond to unusual or suspicious transactions.

High standards are applied in selecting and screening suppliers and purchasers, ensuring anti-money laundering policies, continuous monitoring and relevant training are implemented. Financial auditors are informed of anti-money laundering rules applicable to precious stones and high-value goods dealings. Anti-Money Laundering (AML) and Know Your Counterparty (KYC) procedures are implemented to establish counterparties' identities, verify they are not on government watchlists, and monitor transactions for unusual activities. Records are maintained for at least five years, and transactions equal to or above €10,000euros / \$10,000/USD are reported as required by law.

### Impact on SDGs





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## 12) Product Integrity

Prism (USA) Inc. is dedicated to complying with relevant trading standards and national and local regulations for its products. The company's essential policies for diamond include:

- Disclosure: Accurate disclosure of material characteristics, including mass/weight, cut, color, clarity, or fineness, in line with RJC standards.
- Misrepresentation: Avoiding untruthful or misleading statements in the selling, advertising, or distribution of jewelry.
- Jewelry Quality: Describing jewelry attributes according to recognized guidelines.
- Full Disclosure: Providing complete information about the jewelry's characteristics and processing steps prior to sale, regardless of its effect on value.
- Terminology: Ensuring no misuse or misrepresentation of product terms in selling or advertising.

### Impact on SDGs



## 13) Community Engagement and Development

Prism (USA) Inc. is committed to the development of communities where it operates, contributing to their social and economic welfare.

### Impact on SDGs



# PRISM (USA) INC.

## 14) Supply Chain Integrity

Prism (USA) Inc. is committed to responsible sourcing and ethical business practices in line with the Responsible Jewelry Council (RJC) Code of Practices. We adhere to international standards including the OECD Due Diligence Guidelines and the Universal Declaration of Human Rights.

Our policy includes:

- Due Diligence: Ensuring that all diamonds are sourced from legitimate and compliant suppliers.
- Prohibition of Conflict Materials: Avoiding procurement from conflict-affected and high-risk areas.
- AML and CFT Compliance: Design policies to prevent anti-money laundering and counter-terrorism financing measures.
- Training and Support: Providing regular training to employees and supporting business partners in understanding due diligence requirements and OECD guidelines.
- Risk Assessment: Regularly assessing supply chain risks and suspending relationships with suppliers involved in human rights violations, bribery, or corruption.
- Verification: Conducting Know Your Customer (KYC) checks and applying a risk-based approach to monitor activities and transactions.
- Compliance and Reporting: Assigning senior personnel to oversee compliance, with a grievance mechanism for confidential reporting of concerns.
- Periodic Reviews: Conducting management reviews, supplier questionnaires, and annual risk assessments to ensure ongoing compliance and address any issues.

It outlines our commitment to maintain the integrity of our supply chain and ensuring ethical practices throughout our operations.

### Impact on SDGs



# PRISM (USA) INC.

## 15) Anti- Harassment or Abuse

Prism (USA) Inc. is committed to treat all employees with equality, respect, and dignity. We maintain a safe environment free from sexual harassment, including safety from visitors. Any sexual advances, requests for sexual favors, or verbal and physical conduct of a sexual nature will not be tolerated, nor will sexually comments, jokes, gestures, or exhibition of pornography. We do not accept any form of harassment or abuse, including physical, sexual, racial, religious, psychological, or verbal. Prism (USA) Inc. will address complaints of harassment by conducting inquiries, assisting victims, and taking necessary actions against perpetrators.

### Impact on SDGs



## 16) Grievance Procedure

Prism (USA) Inc. has established this procedure to hear any concerns or complaints from interested parties and stakeholders regarding its supply chain and business practices.

Concerns can be raised to our representative, with any necessary escalation going to the appropriate members of management by interested parties via email using the following contact information:

**Email:** [usa@prismgroup.in](mailto:usa@prismgroup.in)

**Phone:** +1 212 596 4163

On receiving a complaint, we will aim to:

- Contact you as soon as possible to gather more information regarding your grievance, where applicable.

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- Decide who is the appropriate person internally to handle the grievance, or help redirect you to another entity, such as a relevant company, industry body or other organization.
- Identify any actions we should take (if any) or monitor the situation.
- Advise you of any decisions or outcomes.
- Keep records on grievances received and the internal process followed to address such grievances, for at least five years.

### Impact on SDGs



By,

Prism (USA) Inc.

Date: - 01/01/2025