



Academy Auditors

Responsible Jewellery Council (RJC) Code of Practices (2013) certification audit report

RJC Member: Julip Jewels

Report date: 4 November 2016

Revision: N/A

Distribution: Julip Jewels, RJC management team

This sample [Code of Practices \(COP\)](#) audit report has been developed by the RJC to illustrate good practice audit reporting for RJC Certification. The audit firm, individual auditors and member named in the report are fictitious.

About the audit report

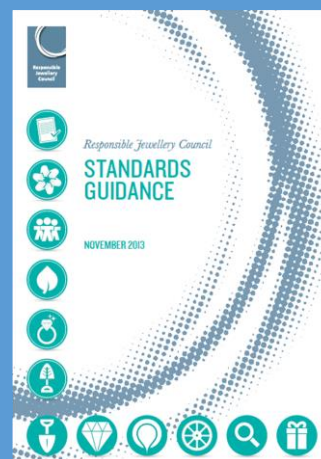
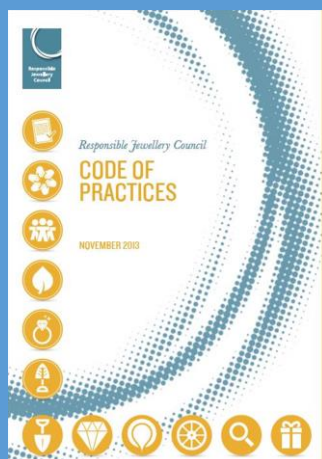
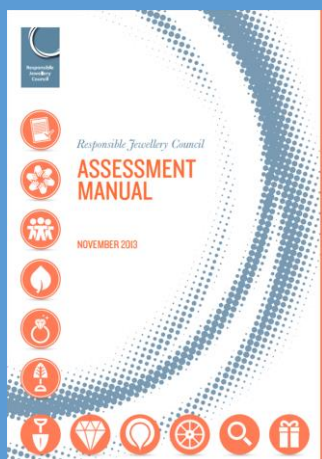
Once an RJC audit has been completed, the lead auditor prepares an RJC audit report to be submitted to the member for approval and then to the RJC for the certification. The report must give a detailed account of the audit, listing the areas which were found to be satisfactory and those which were not found to be in conformance with provisions in the RJC Standard, in this case the [Code of Practices \(COP\)](#) standard. It must include sufficient information to enable the RJC to confirm that the audit process and findings are consistent with the instructions to auditors in the Assessment Manual (see below) and our reporting requirements.

RJC reviews all audit reports as part of its oversight of accredited audit firms and as a check on consistency. These requirements are explained throughout this document.

The sample audit report is used for training of RJC accredited audit firms and auditors. Members and stakeholders can also use this sample to better understand the audit reporting process for the [Code of Practices \(COP\)](#) Standard.

Audit reports should be sent to the RJC as soon as possible, but **no more than** three months after the audit was completed.

Further information on the RJC audit system and requirements can be found in the [RJC Assessment Manual](#) (for COP and CoC audits). This is a crucial manual for all RJC auditors. For more information on the COP standard, please see the COP Standard itself, and the standards guidance document that accompanies it:



If you have any questions or feedback on the sample COP audit report, please email training@responsiblejewellery.com

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1. Statement of conformance

Member name: Julip Jewels
Audit date: 23-25 October 2016
RJC Standard: RJC Code of Practices (2013)
Audit Type: Re-Certification audit

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 have four consecutive 1 year Certification outcomes
- ☐ Critical breaches have been identified and the RJC Management Team should initiate disciplinary procedures.

Need for Mid-Term Review (3 year COP certification only):


The member will require a desktop Mid-Term Review during the 3 year Certification Period to review progress on corrective action against non-conformances within 12-24 months, but a site visit is not required because:

- ☒ The actions can be verified remotely
- ☒ No risk to Critical Provisions
- ☐ There are parallel audit programs for equivalent recognised schemes (e.g. De Beers BPP, SA8000, OHSAS 18001, ISO 14001, Signet Responsible Sourcing Protocol, SRSP)
- ☐ The Certification Audit identified 2 or less Minor NCs for Critical Provisions; or 4 or less Minor NCs in total (that are not covered by a parallel audit programme)

Confirmation:

The auditors confirm that:

- ☒ The information provided by the member is true and accurate to the best knowledge of the auditor(s) preparing this report.
- ☒ The findings are based on verified objective evidence relevant to the time period for the assessment, traceable and unambiguous.
- ☒ The scope of the assessment and the method used are sufficient to establish confidence that the findings are indicative of the performance of the member's defined certification scope.
- ☒ The auditor(s) have acted in a manner deemed ethical, truthful, accurate, professional, independent and objective.

Lead auditor name: Jane Smith
Audit firm: Academy Auditors
Signature: 

Date: 4 November 2016

RJC requires a completed and signed statement of conformance from the audit firm, such as the example on this page.

The lead auditor needs to clearly state whether they recommend the member for certification (or in this case re-certification), and whether a mid-term review is required, citing the reasons for this decision. The criteria for requiring a mid-term review must align with those set by the RJC in Appendix 7 of the [RJC Assessment Manual](#).

2. Summary of findings

Overall, the Re-Certification audit found two new minor non-conformances across three facilities. Of the two minor non-conformance identified in the previous audit carried out in 2013, one was confirmed to be closed through the member's corrective actions.

3. Introduction – background

To demonstrate its commitment to responsible business practices, Julip Jewels requested Academy Auditors to carry out a Re-Certification audit against the RJC Code of Practices (2013).

Julip Jewels owns and controls four operating facilities:

- Julip Jewels Manufacturing located in the SEEPZ (Export Processing Zone), India
 - Established in 1999, this facility is a manufacturing facility that is 100% export oriented, producing diamond and coloured stone set gold jewellery.
- Julip Jewels Private Limited located in Shah Complex, Andheri, India
 - Established in 2004, this facility carries out procurement and assortment of diamonds and coloured stones for the manufacturing facility.
- Julip Diamonds located in the Bharat Diamond Bourse, India
 - Established in 1978, this facility carries out procurement and trading of polished diamonds within the bourse.
- Julip Jewels Trading located in Mumbai
 - Small trading office opened in March 2016.

Two of the four entities were visited for the audit, and all were operational on the days of the site visits. The auditor could see all the facilities and offices of the member and conduct meetings with employees and management as needed. The member was cooperative and provided access to the facilities and requested documents during the assessment.

The member does not operate mining facilities or deal with rough diamonds, or cutting and polishing of diamonds, so these provisions in the Code of Practices were not applicable. Please see Section 6.2.6 for further details.

The main contact for the Julip Jewels audit was:

Ms Reeta B. Shah – Chief Operating Officer – reeta.shah@julipjewels.com

4. Certification scope

4.1 Certification scope defined by member and verified by the auditor

Entity/Facility	Address	Number of Employees	Number of Contractors	Description of business
Julip Jewels Manufacturing	Address, SEEPZ	60	5	Jewellery manufacturing (using gold)
Julip Jewels Private Limited	Address, Andheri	15	2	Diamond and precious stone procurement and assortment
Julip Jewels Diamonds	Address, Bandra Kurla Complex	5	0	Diamond trading

Julip Trading	Jewels	Mumbai India	2	1	Diamond trading
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Location details must be provided in the report to RJC. This includes the number of employees in each country (if not per site) and number of sites in each country also. This is to understand the audit scope as part of the certification scope (see 5.2 below) as well as ensure the full certification scope is listed on the certificate. For large members such as retail chains, the detail may be aggregated on the certificate such as stating '*retail stores worldwide*'. Again in the case of larger members, the audit report can aggregate data but must include the number of sites in each country, and the number of employees per country. This is for our M&E data collection.

Materials handled by the Julip Jewels that are within the scope of this certification:

- ☒ Diamonds
- ☒ Gold
- ☐ Platinum Group Metals

4.2 Known changes to the member's Certification Scope

Julip Jewels Manufacturing currently has a 5000 sq ft operating space in the SEEPZ, and have requested an additional 10000 sq ft for their manufacturing activities. However, the timeframes for receiving additional space are not currently known, or how much space will be allocated.

Since the last certification, Julip Jewels has opened a small trading office in Mumbai.

Any changes to the certification scope which have occurred since the last certification audit (if a re-certification audit report is being submitted) should be included here. When these changes are many (such as retail outlets), they can be summarised. Auditors should also include any known future changes to the scope during the next three-year certification. This may trigger the need for a mid-term review to assess continued conformance with the COP.

4.3 Related companies (COP only)

The member has a related company Horizon Enterprises, owned by the same persons but not owned or controlled by Julip Jewels as an entity. It is therefore not part of the member's Certification scope.

RJC members are required to include all entities/facilities that are owned or controlled by the member within their certification scope. Related companies are companies that are related to a member and that contribute to the diamond, gold, and/or precious metals jewellery supply chain, but are not controlled by the member. Examples include parent and sister companies of a member in a larger corporate group. Further guidance and examples of related companies that fall outside the certification scope can be found in an RJC guidance document [here](#).

4.4 Parallel Certifications

Julip Jewels has the following current parallel certification:

Occupational Health & Safety Management OHSAS 18001:

- ☒ Full coverage of organisation
- ☐ Partial coverage of organisation

Environmental Management Systems ISO 14001:

- ☐ Full coverage of organisation
- ✓ Partial coverage of organisation

Julip Jewels ISO 14001 certification covers the Julip Jewels Manufacturing facility only.

Social Accountability SA 8000:

- ✓ Full coverage of organisation
- ☐ Partial coverage of organisation

Other:

Julip Jewels has no other parallel certifications.

Specify whether the member has any parallel certifications and whether the certification covers all the members' activities or part of the members' activities. If the member has partial certification, please specify in the report what parts of the members' business are in scope. Other certifications include De Beers Best Practice Principles (BPP), Signet's Responsible Sourcing Protocol for Gold and/or diamonds (SRSP), London Bullion Market Association (LBMA), Conflict-Free Smelter Initiative (CFSI), World Gold Council (WGC), Alliance for Responsible Mining (Fairmined standard).

5. Audit methodology

The RJC COP Certification audit has been conducted following the guidelines issued by the RJC in the [RJC assessment manual](#).

Academy Auditors submitted a detailed audit plan to Julip Jewels for review prior to the audit. The audit plan determined the audit type, scope, criteria and timing and was established following the review of pre-audit documentation shared with Academy Auditors, including the completed [self-assessment workbook](#).

The onsite visit carried out by Academy Auditors included four parts:

1. Opening meeting
2. Review of objective evidence
3. Evaluation of objective evidence
4. Closing meeting.

During the onsite visit, Academy Auditors collected objective evidence by means of management and employee interviews, documentation review as well as physical observation.

The evidence collected was reviewed by the auditor to determine Julip Jewels' level of conformance with each applicable provision of the RJC COP Standard, and those areas that had minor non-conformances raised in the last RJC COP audit.

Any gaps between Julip Jewels' systems, processes and procedures and the RJC COP was discussed with their team members concerned and has been included in this report.

5.1 Audit type

RJC Code of Practices 2013 Re-Certification audit.

5.2 Audit scope

The total number of audit days including planning and post follow-up reporting was 5 days (3 days onsite, 2 days offsite).

Please include the number of onsite audit days, as well as days taken for preparing the audit report writing.

5.2.1 Facilities visited

Onsite time was calculated based on the guidance provided in the RJC Assessment Manual. In consideration of the member's size, complexity and location, the following entities were selected to be visited as part of the assessment:

- Julip Jewels Manufacturing located in the SEEPZ (Export Processing Zone) – due to the number of employees, the onsite manufacturing processes, and because it was the location of the previously raised minor non-conformances
- Julip Jewels Trading – due to this being a new location for the member.

We encourage the sampling methodology used to be included in the audit report for the audit scope.

5.2.2 Business activities reviewed

The audit reviewed all relevant business activities under the scope of the assessment, and was carried out with the following timeline:

October 23, 2016

Time	Activity
8.15am	Auditor arrived at Julip Jewels Manufacturing in SEEPZ.
8.15am-10.30am	Opening meeting and interviews with Julip Jewels management team: <ul style="list-style-type: none"> - Discuss any operational changes, challenges, and impact of changes that may affect the member's performance regarding the RJC COP; - Identify responsible parties to answer to each aspect of the audit as well as to assist the auditor throughout the process; - Build trust and address concerns or questions.
10.30am-11.45am	Factory tour, including observation of <ul style="list-style-type: none"> - Environmental issues - Health and safety - Employment aspects. Selection of employees for interviews and communication of employee files to be prepared for review. Management interviews covering all aspects of the RJC COP.
11.4am-1.15pm	Interview and document review of management and human resources team relating to: <ul style="list-style-type: none"> - Human rights - Child labour - Forced labour - Freedom of association and collective bargaining - Discrimination - Discipline and grievance procedures
1.15pm-1.45pm	Lunch break
1.45pm-4.35pm	Employee interviews
4.35pm-5.20pm	Closing meeting with the management

5.30pm	Auditor leaves factory.
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October 24, 2016

Time	Activity
8.30am-10.30am	Auditor arrives at Julip Jewels Manufacturing facility and reviews documentation for employee files (contracts, timesheets, payslips).
10.30am-12.30pm	Employee interviews
12.30pm-2pm	Documentation review of corporate policies and procedures, business licences and permits, and training records for all aspects covered by the RJC COP. Finalisation of pending items. Auditor triangulates information obtained and prepares for the closing meeting.
2pm-2.30pm	Lunch break
2.30pm-3.45pm	Closing meeting with factory management.
3.45pm	Auditor leaves factory.

October 25, 2016

Time	Activity
9.30am	Julip Jewels Trading
9.30am-10.30am	Opening meeting and interviews with Julip Jewels management team covering all aspects of the RJC COP.
10.30am-11.15am	Facility tour, including observation of <ul style="list-style-type: none"> - Environmental issues - Health and safety - Employment aspects. Selection of employees for interviews and communication of employee files to be prepared for review.
11.15am-12.45pm	Document review relating to working hours, remuneration and policies.
12.45pm-1.15pm	Lunch break
1.15pm-2.15pm	Employee interviews
2.15pm	Closing meeting with Julip Jewels Trading

An audit schedule like this provides useful detail about the flow and focus of the audit process on site. Audit reports often also include additional details, subject to relevant confidentiality considerations, such as the names of management interviewed and a sample list of documents reviewed.

5.2.3 Provisions from the RJC Standard

All COP Provisions applicable to jewellery manufacturing and diamond trading were assessed. Please refer to section 6.2.6 for detailed information on the not applicable provisions.

5.3 Audit team

5.3.1 Names and qualifications

Jane Smith, Lead Auditor.

All auditors who participate in an RJC audit must be accredited individually by the RJC through the relevant program manager (key contact at the accredited audit firm). This accreditation scope must match the details of the member, such as forum and location of facilities. They must also have conducted all relevant auditor accreditation training requirements of the RJC.

5.3.2 Topic experts and translators

No topic experts were part of this audit team. The services of an independent translator, Sandip Chandra, were used for employee interviews on the afternoon of July 23.

Where the audit team does not speak all relevant languages, translation may be necessary. It is good practice to note the names and affiliation of any translators used during assessments. RJC requires **independent** translators to be used in RJC audits.

5.3.3 Observers

The audit was observed by David James, a trainee auditor from Academy Auditors. No audit functions were conducted by the observer.

5.3.4 Independence status

The audit team confirms that they are fully independent from the company being audited and do not have any conflicts of interest that would prevent them from objectively assessing the performance of the RJC member in regards to the requirement of the RJC COP.

All auditors must be independent from the member and this is declared here. Auditors must not:

- Provide consultancy services to the member they are auditing
- Be involved in the RJC self-assessment of the member or implement any of the RJC audit recommendations for the member
- Have any financial interest (ownership/shares) in the member
- Have any personal relationships that could jeopardize the impartiality of the assessment of the audited company, eg previous employment, close friendship or family relationship to owners or senior management staff.

5.4 Audit details

5.4.1 Limitations or parts of the audit plan that could not be conducted

On the day of the onsite assessment, a jewellery polishing area was not in full operation due to service of some of the equipment. However, this limitation did not prevent the auditor from fully completing the audit as planned.

5.4.2 Level of cooperation

The member cooperated with the auditor to the best of its abilities. The member agreed with the observations and non-conformances identified and stated they would address those.

Management did indicate the difficulty of making payslips available to workers in local language, as the software used has no provisions to accommodate local language.

5.4.3 Unresolved conflicts, disputes and disagreements

None. The auditor and management discussed the above point and reached agreement on a generic accompanying translation slip for workers.

6. Audit findings

6.1 Status of corrective actions from previous audit (if applicable)

Summary of non-conformances previously raised:

Number of non-conformances raised during the previous audit:	2
Previous non-conformances closed:	1
Previous non-conformances open:	1

6.1.1 Major non-conformances

None.

6.1.2 Minor non-conformances

Bribery and facilitation payments

Provision 9.1: Members shall establish policy/ies that:

c. Set the criteria and approval procedures to be followed by Employees in respect of the offer and/or acceptance of gifts with third parties.

9.2 Members shall have systems in place to manage Bribery Risk in their organization. The systems shall include:

c. Recording of relevant gifts to and from third parties in a gift register, as per the Member's policy.

Finding: The previous audit found that the customary exchange of small gifts among business partners during festive seasons was not governed by a written limit on the value of gifts that could be exchanged in the member's policy, and no gift register maintained.

Corrective actions: No action has been taken.

Status: Open.

Health and safety

Provision 21.2: Members shall provide and maintain workplaces, and on-site housing where provided, that have:

f. access to adequate power supply and emergency lighting.

Finding: The previous audit found that 2 of 15 exits at the Julip Jewels Manufacturing site in SEEPZ did not have any emergency lights.

Corrective actions: Emergency lights were installed at the 2 exits in 2014 and have regularly tested during the factory's routine emergency procedure checks.

Status: Closed.

Where previous audits have been conducted, auditors must review corrective actions undertaken to evaluate and report on progress and closure of non-conformances. If this report is for a first certification audit, please specify this section as not applicable.

If the previous audit was conducted by another audit firm, you should obtain a copy of the previous audit report from the RJC member. Status of corrective actions from previous audits should be presented in this format:

Provision: List provision and sub provision number and specify the provision text

Finding: Provide a detailed description of the non-conformance, including reference to location and extent of non-conformance, including details of the supporting objective evidence obtained

Corrective actions: Provide a detailed description of the corrective action implemented by the member and verified by the auditor.

Status: Specify if the non-conformance remains "open" or "closed".

6.2 Audit findings

6.2.1 Critical breaches

None identified.

6.2.2 Major non-conformances

None identified.

If any major non-conformances are identified during the audit, the member must submit a corrective action plan (CAP) to the Lead Auditor within 1 month of the audit. For the RJC to issue a 1 year certification, the Lead Auditor is required to review and approve the CAP. A statement from the Lead Auditor should be included in the report:

"The Lead Auditor confirms that the member's corrective action plan has been reviewed and approved."

When approving the CAP, the Lead Auditor must consider and verify that the proposed actions address the root cause of the non-conformance to prevent a recurrence of the finding. Also, actions must be realistic, 'fit for purpose' and wherever possible, completed within the 1 year certification period. In situations where actions required to treat the underlying cause of the major non-conformance require more than one year, interim short term corrective actions must be established. These must mitigate the effects of the events which lead to the non-conforming finding, until the long term and more permanent solution can be implemented.

6.2.3 Minor non-conformances

Remuneration

Provision 15.4: Members shall only make deductions from wages where:

a. deductions are determined and calculated following a documented due process that is clearly communicated to Employees;

Finding: It was noted that the member was asked by the Workers' Union in a letter to provide them with a day's wage on 10 May 2016 for celebrating the 25th anniversary of the union. The management made the deduction from all workers at the Julip Jewels Manufacturing site in SEEPZ, and paid the amount to the Union along with an equal and matching amount from the factory. However, no records were available from the worker committee or individual workers to show the consent of the workers for the deduction.

Health and safety

Provision 21.1: Members shall ensure that safe and healthy working conditions are provided for all Employees and on-site Contractors in accordance with applicable law and other relevant industry standards

Finding: The electrical wiring in the reception of the new trading office in Mumbai was found to have exposed and jointed wires.

Findings on non-conformances must refer to the relevant provision and sub-provision. They should identify why the non-conformance has been raised and note supporting evidence for the finding. It is best for this section to be more detailed and thorough than not, to prevent follow-up questions from the RJC.

6.2.4 Suggested business improvements

The member could consider the use of an energy audit service by qualified experts to provide detailed written assessments of energy consumption and opportunities for efficiency improvements, particularly at the manufacturing facility in SEEPZ. These assessments often identify that short payback opportunities, where expenditure in new systems or technology are quickly recovered through reduced consumption costs.

The RJC encourages any suggested business improvements made to the member during the audit to be included in the audit report sent to the RJC. Suggested business improvements must not relate to compliance with an RJC provision as this would be a non-conformance and should be listed under the audit findings section.

6.2.5 Noteworthy achievements

COP 8 – Community development

Julip Jewels is an active supporter of a local orphanage-run school and several of the management team give their time and professional expertise to support its governance.

Not all audits identify 'noteworthy achievements'. However where the auditor identifies good practice, it can be included in the report to RJC. The RJC can then use these to identify potential opportunities for peer learning or case studies, where appropriate.

6.2.6 List of not applicable provisions with reasons

Based on the review of the member's operations and as declared by the member, the following sections of the RJC Code of Practices are considered not applicable for this assessment.

COP Provision	Reason
3.2	The member does not have mining facilities.
6.2	The member does not operate in or source directly from a conflict-affected area.
7.1	The member does not source directly from artisanal and small-scale mining.
11.3-11.4	The member does not have mining facilities or provide private security services.
19.3	Applicable Law does not restrict the right to freedom of association or collective bargaining.
21.10	The member is not involved in the cutting and polished of diamonds.
27.2	The member does not deal in rough diamonds.
28	The member does not generate independent diamond grading or appraisal reports.
29-40	The member does not have mining facilities.

There are several provisions that may not be applicable to the member. These need to be clearly listed with the reasons for their omission in the audit report.

A list of potential non-applicable provisions is listed here, according to the types of members they apply to:

- Provision 3.2 – mining members
- Provision 6.2 – members who operate in or source directly from a conflict-affected area
- Provision 7 – members who source from artisanal and small-scale mining producers
- Provision 9.3 – members who operate in countries where facilitation payments are permitted by applicable law
- Provision 11.2 – members who use security personnel
- Provision 11.3 – mining members
- Provision 11.4 – members who provide private security services
- Provision 12 – members who make provenance claims
- Provision 17.3 – members where child labour is found at their facility
- Provision 19.3 – members who operate in countries where applicable law restricts the right of freedom of association
- Provision 21.10 – members who cut and polish diamonds
- Provision 27 – members who buy or sell diamonds
- Provision 27.2 – members who buy or sell rough diamonds
- Provision 28 – members who grade and appraise diamonds
- Provisions 29-40 – mining members

Please note that a member may face low risks for a provision, but low risk does not mean not applicable.

6.2.7 Log of Provenance Claims – COP 12 (if applicable)

Wording of claim for certification details on RJC certificate:

Julip Jewels sources conflict-free gold in accordance with the OECD Due Diligence Guidance for Responsible Supply Chains for Minerals from Conflict-Affected and High-Risk Areas.

Provenance Claims details for RJC:

Type of Claim:

- ☒ Practices
- ☐ Source
- ☐ Origin

Material:

- ☒ Gold
- ☐ Platinum Group Metals
- ☐ Diamonds

Auditors need to identify if the claim is one of practices, source or origin, as well as identify the materials covered in the claim.

Auditors also need to provide a brief overview of the systems in place that support the Provenance Claim being made by the member:

- How does the member source their materials?
- How do they make sure the materials meet the criteria in their claim?
- What has the auditor checked and verified to make sure of this?

All that information should be included in this section. The information provided in this section is reviewed by RJC and any clarifications required are resolved in correspondence between the auditor and RJC.

In this sample case, reference is made to the member using the OECD Due Diligence Guidance on conflict-sensitive sourcing. Any external system such as this should be referenced in the wording of the claim itself, to be as clear to stakeholders as possible what the member how the member is sourcing. For further guidance on acceptable provenance claims, see page 66 of the [Standards Guidance](#) and updates on the RJC website.

Description of the criteria / requirements and the verification system used to support the claim:

Julip Jewels conducts due diligence on the gold they buy, using the OECD Due Diligence Guidance for Responsible Supply Chains for Minerals from Conflict-Affected and High-Risk Areas.

Key responsibility for the due diligence program at Julip Jewels is held by Ms Kareena Patel, Head of Sourcing, with ultimate responsibility held by Ms Reeta B. Shah. Julip Jewels has a conflict minerals sourcing policy, available publicly on their website. The auditor has checked and their policy is consistent with annex II requirements of OECD.

Julip Jewels source gold from four suppliers (names kept confidential), and have held two in-person engagement sessions with suppliers to directly communicate conflict-sensitive issues with them, as well as Julip Jewels' new sourcing requirements, established in 2014. Supplier contracts have now incorporated due diligence elements into them. Through these, Julip Jewels has been able to identify the smelters/refiners that all their suppliers source from – this information and related data are captured in an internal Electronic Data Interchange (EDI) system. These smelters/refiners are LBMA RGG audited and on the LBMA good delivery list, while two are also certified by the Conflict Free Smelter Initiative's Conflict Free Sourcing Program. A 5th supplier did not want to participate in these new requirements, and Julip Jewels had no choice but to end their relationship with that supplier (name kept confidential). One of the four remaining suppliers, had extensive issues obtaining sourcing information from one of their own gold suppliers. Julip Jewels worked alongside a much larger gold importer based in Mumbai, to encourage participation of this supplier with the due diligence requirements being rolled out.

To enable all this work, training on conflict-sensitive sourcing has been conducted with all four suppliers, with the help of NGO 'Conflict-free Mineral Network'. This NGO also worked with Julip Jewels to conduct a full risk-mapping of Julip Jewels' supply chain for gold.

Julip Jewels have begun discussions with other jewellery manufacturers and gold importers in Mumbai on how to organise an information network, to share experience on implementing the OECD due diligence guidance, as well as problems that have arisen.

7. Conclusion and next audit

7.1 Concluding remarks

The auditor thanks Julip Jewels and the management teams for each entity for their cooperation and extensive preparation for the RJC COP audit. There were no conflicts or issues encountered during the conduct of this audit.

The member's performance has improved since the previous audit and corrective actions are being addressed.

All recommendations and the suggested business improvement were discussed and agreed upon by the management team. A copy of this report will be shared with the RJC for review against their published requirements for audits, and then issuing of the certification.

As outlined, once an RJC audit has been completed, the lead auditor prepares an RJC audit report. Firstly this is sent to the RJC member, sometimes referred to as a Member Audit Report. The main difference between a Member Audit Report and the RJC Audit Report (of which this document is an example) is that it enables any additional confidential, security-related or commercially sensitive information that may be relevant to internal reviews of business improvements to be reported to the member.

Secondly, the audit firm prepares and submits the RJC audit report to the RJC. This enables the RJC to process the members' certification.

RJC reviews all audit reports as part of its oversight of accredited audit firms and as a check on consistency.

7.2 Next scheduled audit (including COP Mid-Term Review, if applicable)

As noted in the Statement of Conformance (section 1) the member will require a desktop Mid-Term Review during the 3 year Certification Period to review progress on corrective action against non-conformances within 12-24 months of the certification start date.

Re-certification is due at the end of the 3 year certification.

8. List of attachments

Corrective Action Plan developed by Julip Jewels

While not a requirement, we encourage any corrective action plans to be included with the audit report.

- End of document -