SANDEEP DIAMOND CORPORATION

Correct Disclosures Policy and Procedure

Summary

This procedure describes how Company is dealing with the aspects of Treated Diamonds, Synthetic Diamonds and Diamonds Simulant, Gold, Silver / Platinum Jewellery & Gold, Silver / Platinum Purity.

1. Objective

The goal of this procedure is to determine the way the Company will handle the proper disclosure requirements for Diamonds, Gold, Silver, Platinum Group Metals and their purity.

2. Principle

Diamond

A Diamond is a natural mineral consisting essentially of pure carbon crystallised with a cubic structure in the isometric system. Its hardness in the Mohs scale is 10; its specific gravity is approximately 3.52; it has a refractive index of 2.42 and it can be found in many colours.

Treated Diamonds

'Natural Diamonds' can be treated or enhanced to artificially improve the color and clarity of diamonds and other gems.

Examples of treatments are:

- Clarity enhanced / fracture filled diamonds;
- Laser drill;
- Irradiated diamonds;
- · Painted for colour;
- Coated diamonds:
- Altering colour through molecular alteration

Synthetic Diamonds / Lab Grown Diamonds

There are two chemical methods (= lab created) know at this moment by which it is possible to create 'Synthetic Diamonds':

- HTHP: High Temperature High Pressure
- CVD: Chemical Vapour Deposition

'Synthetic Diamonds' have the same physical characteristics as 'Natural Diamonds' but are mainly complete unclouded and flawless. They are not made by Natural Forces

Diamonds Simulant

A diamond simulant is any object or product used to imitate Diamond or some or all of its properties and includes any material which does not meet the requirements specified in the definition of Diamond.

Gold

A noble metal with 100% purity defined as 24 Karat

Silver

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A noble metal with pure metal purity defined as 999 and Sterling Silver is 925

Platinum

Platinum Group Metals which include Platinum, Palladium, Rhodium & Ruthenium, Osmium, Iridium

Coloured Gem Stones

Emerald, Sapphires, Rubies

3. Purpose

To ensure that the correct product disclosure is given at all times to prevent Reputation loss, in respect of Diamonds, Simulants, Synthetics, Gold, Silver and Platinum Group of Metals.

4. Documents

The Invoices, Packing Lists, Memos, Quotations, Diamond Grading Lab Certificates

5.0 Procedure

The procedure for purchase and sale of diamonds will full disclosure

5.1 Synthetic Diamonds

When using synthetic diamonds, full disclosure shall be made that the diamond is synthetic.

5.2 Simulants

When simulants are used in any samples or jewellery, full disclosure shall be made as regards the simulant being CZ – cubic Zirconia or such.

5.3 Treated Diamonds

When using Treated Diamonds, Full Disclosure of the process shall be obtained from the seller. When selling the diamonds, the diamonds will be qualified as treated diamonds with full disclosure of the treatment. Any irradiated diamond shall be sold with the Certificate of Release Number from the nuclear Department.

5.4 Gold

Correct Karatage or purity of Gold shall be disclosed as per the assaying results.

5.5 Silver

Correct purity of Silver shall be disclosed as per the assaying results.

5.6 Platinum

Correct purity of platinum and platinum group of metals shall be disclosed on the piece and in the documents.

5.7 Colour Stones

Correct disclosure for the colour stone shall be made. The correct weight, treatment, size, enhancement shall be disclosed. If they are not natural, that should be disclosed.

Sandeep Shah President

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