

Dimexon

FUTURE PERFECT

POLICY ON HUMAN RIGHTS

	Business Sustainability Manual	DIM – BSM – 01
	Human Rights Policy	DIM – BSM – POL – 06
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DISCLAIMER

This Human Rights Policy outlines Dimexon’s commitment to upholding and promoting human rights in accordance with internationally recognized standards, including the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, and applicable local laws and regulations. While every effort is made to ensure the accuracy and currency of the information contained in this policy, Dimexon reserves the right to modify, amend, or update this policy at any time to reflect changes in legal requirements, organizational practices, or stakeholder expectations.

This Policy and its procedures are not intended to create or imply any contractual or legal rights in favour of any person or party, nor does it override any statutory or regulatory obligations that may apply. By referring to or engaging with this Human Rights Policy, the user acknowledges and accepts the terms of this disclaimer.

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/ 1 INTRODUCTION

DIMEXON believes that all its employees and value chain partners, including community members affected by its operations, and others associated with Dimexon must live with social and economic dignity and freedom, regardless of nationality, gender, race, economic status or religion. In the management of its businesses and operations therefore, DIMEXON ensures that it upholds the spirit of human rights as enshrined in existing international standards such as the Universal Declaration and the Fundamental Human Rights Conventions of the ILO, Guiding Principles on Business and Human Rights, EU's Corporate Sustainability Due Diligence Directive, OECD Guidelines for Multinational Enterprises on Responsible Business Conduct and is not involved in any human right violations due to sourcing from conflict regions and high risk areas.

/ 2 OBJECTIVES

- To uphold zero tolerance against Child Labour, Forced Labour (including Bonded Labour), slavery and human trafficking in line with the established international human rights standards.
- To create and nurture a working environment where human rights are respected without prejudice and discrimination.

/ 3 SCOPE

- Dimexon entities across all locations
- All stakeholders, as relevant to Dimexon's operations, including but not limited to employees, workers, value chain workers, nearby communities, and consumers directly and indirectly affected by Dimexon's operations.

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/ 4 POLICY STATEMENT

The policies relating to this section are part of the Business Principles adopted by *Dimexon* and are presented below for reference:

“All employees in the Group’s facilities will be treated with equality, respect and dignity.

The Group will not interfere in the right of employees to observe tenets or practices based on caste, race, national origin, gender, religion, disability, union membership, or political affiliation

The Group strongly discourages any form of sexually coercive, threatening, abusive or exploitative behaviour.

Any reported incidents relating to direct or indirect physical, sexual, racial, religious, psychological, verbal, or any other form of harassment or abuse, or any other form of intimidation or degrading treatment will not be tolerated by the Group. “

/ 5 COMMITMENT

Dimexon is committed to respecting internationally recognized human rights as expressed in the International Bill of Human Rights, ILO Declaration on Fundamental Principles, OECD Guidelines for Multinational Enterprises on Responsible Business Conduct and also observe the UN Guiding Principles on Business and Human Rights. Dimexon as a group, respects and protects human rights and fundamental freedom of its counterparties and shall take appropriate steps to avoid causing or contributing to adverse human rights impacts through their own activities and will seek to prevent or mitigate such impacts should they occur through effective policies and systems in place.

APPLICATION OF HUMAN RIGHTS

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/ 5.1 EQUAL EMPLOYMENT

The Company Policy on recruitment provides for equal employment opportunity to all applicants, without regard to religion, caste, colour, gender, and disability or veteran status. Recruitment is carried out in a transparent manner, paving no room for malpractices / unprofessional conduct such as extending preferential treatment or favouring those having influence of political outfit, bureaucrats or worker representative bodies, unless the candidate is found suitable / apt for the position concerned, possessing the right required qualifications and skills and relevant experience.

/ 5.2 WOMEN’S HUMAN RIGHTS

Discrimination against women: Any distinction, exclusion or restriction made on the basis of sex which has the effect or purpose of impairing or nullifying the recognition, enjoyment or exercise by women, irrespective of their marital status, on a basis of equality of men and women, of human rights and fundamental freedoms in the political, social, cultural, civil or any other field.

- The right to work is an inalienable right of all human beings.
- The right to the same employment opportunities, including the application of the same criteria for the selection in matters of employment.
- The right to free choice of profession and employment, the right to promotion, job security and all benefits and conditions of service.
- The right to receive vocational training and retraining, including apprenticeships, advanced vocational training and recurrent training.
- The right to equal remuneration, including benefits.
- The right to equal treatment in respect of work of equal value as well as equality of treatment in the evaluation of the quality of work.
- The right to social security, particularly in cases of retirement, unemployment, sickness, in validity and old age and other incapacity to work, as well as the right to paid leave.

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- The right to protection of health and to safety in working conditions, including the safeguarding of the function of reproduction.
- To prohibit, subject to the imposition of sanctions, dismissal on the grounds of pregnancy or maternity leave and discrimination in dismissals on the basis of marital status.
- To introduce maternity leave with pay or with comparable social benefits without loss of former employment, seniority or social allowances.
- To provide special protection to women during pregnancy in types of work proved to be harmful to them.
- To encourage, the provision of the necessary supporting social services to enable parents to combine family obligations with work responsibilities participation in public life, in particular through promoting the establishment and development of a network of childcare facilities.

/ 5.3 RETALIATION

Best Practices to help avoid retaliation claims & liability

- Enforce policies consistently: Adopting a human rights policy implies a commitment by the company to a human rights approach, through engaging with stakeholders, having appropriate transparency, and a human rights focus.
- Document Performance issues: Arm yourself with evidence to destroy a causal link between the complaint and any resulting workplace action.
- Train supervisors: Be sure that front-line supervisors are aware of the risks associated with retaliation claims, and that they have some awareness of what could constitute retaliation. Encourage them to communicate with their supervisors before taking any action concerning a complaining party, even after the complaint is resolved.
- Keep employee claims & investigations as confidential as possible: Share information about an employee's claim and any resulting investigation only on a "need to know" basis. If a decision maker can truthfully testify that he/she never knew about the

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protected activity, it is extremely difficult for the affected employee to prove a causal connection.

- Remain vigilant: When an investigation or charge is closed, continue to be watchful for problem areas. Alert managers and supervisors who know of the protected activity to the risk of a retaliation claim.
- Be prompt: Take timely investigatory (and remedial if appropriate) action if you believe that any adverse treatment or employment decision may be motivated in any way by an employee's participation in protected activity.
- If in doubt, seek help: If a tough call arises, such as where it appears the conduct of an employee who has been engaged in protected activity legitimately warrants corrective action or termination, reach out for advice from an upper-level human resource professional or legal counsel. Know the risk associated with each option.

/ 5.4 DISCRIMINATION

- To prevent discrimination and harassment from taking place, thereby promoting a workplace free of discrimination of all types.
- To act upon complaints of such behaviour promptly, fairly and judiciously.
- To provide guidance / education to the employees to prevent incidents of discrimination.
- The prohibited grounds of discrimination include all of the following: age, citizenship, colour, caste, disability, family status, gender, infected by HIV, marital status, place of origin, physical appearance, political affiliation, and race.

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/ 5.5 CHILD LABOUR

- The company does not provide employment for young people before they would have completed their compulsory education and expects its business partners and suppliers to apply the same standards.
- The recruiting officer, before issuing the company application form, confirms that the applicant has completed 18 years of age by verifying all the relevant documents (birth certificate, school leaving certificate etc.)
- Enquiries are made to detect forged and false documents in case of any suspicion
- During the placement of advertisement for workers, the age requirements are clearly mentioned stating that the applicants should have completed a minimum of 18 years of age apart from the educational qualification
- The employees are also advised and made aware about the ill effects of child labour such as preventing effective school education, and causing hazard to the physical and mental health, moral or social development of the child, though child labour is often viewed as an unavoidable consequence of poverty.

/ 5.6 FORCED LABOUR

The policies relating to this section are part of the Business Principles adopted by Dimexon and are presented below for reference:

“The management is fully committed to ensuring that forced or involuntary labour is not practiced in any form at any of its facilities. Any reported incidents relating to forced labour will be considered as a serious violation of this Business Principles.

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”*

To ensure effectiveness of the above policies relating to forced or compulsory labour, the following guidelines are applicable in all the entities.

- All employees are entitled to freedom of movement, and no efforts are made to restrict the Freedom of movement of workers.
- During the appointment, no documents in original (school leaving certificate) or any other document considered significant, which if retained would force/compel the employee to offer service against their desire/will is collected. Only the photocopy of the marks statement and other relevant documents are collected for our reference.
- Whenever recruitment of employees shall be done through recruitment or employment agencies, services of only reputable recruitment and employment agencies shall be availed.
- Records of relationships with recruitment agencies such as contractual terms and conditions, reference check of the recruitment agency conducted prior to commissioning the contract.
- The company does not force any employee to undertake a hidden bond for a stipulated period or involve in any other act that restricts or curbs the freedom of employees to leave the work.
- No employee is forced to work under any circumstance if he or she feels the nature of operation unsafe/insecure. Additional training is provided to them as a part of confidence building measures, explaining to them the protective measures adopted to prevent from danger. Still if they show reluctance, the decision to work or to leave is left to their discretion. They are not compelled to work involuntarily.
- No employee is retained/withheld or forced to stay after working hours or at the end of the shift under any circumstances
- Employees willing to leave the organization are allowed to leave freely after giving proper notice

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- During the event of parting/leaving the service, all necessary/required documentation and assistance is provided to such employees to facilitate a smooth, trouble-free and uncomplicated separation.
- Leave is provided to all employees as per applicable national legislation. In case of emergencies, employees are free to leave their workplace immediately after informing their immediate supervisor.
- Relatives and friends are free to contact the employees by phone and visit them at the workplace in case of emergencies or any other genuine problems. Due to security concerns, visitors' access to certain area / sections of the company premises may be restricted and may be closely monitored via security cameras.
- Overtime is voluntary and as far as possible is informed to the employee in advance.

/ 5.7 FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING

- Dimexon allows all employees the right to freedom of association and collective bargaining.
- Employees are provided with the right to form and join the worker representative bodies / Trade unions of their own choice. The company will not engage in intimidation, reprisal or involve in any other act that interferes or restricts the employees joining the worker representative bodies.
- The company recognizes the worker representative bodies as a party in the collective bargaining process.
- The worker representative bodies have access to their members in the workplace, and the employer will not interfere with the activities of the workers' association

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/ 5.8 RESPONSIBLE SOURCING

- Dimexon is fully committed towards responsible sourcing of our diamonds and respect of human rights.
- Dimexon shall take reasonable steps to ensure that the diamonds it supplies are responsibly sourced by carrying out sourcing due diligence. Diamonds shall not be sourced from conflict-affected and high-risk areas (CAHRAs) – Refer to the Policy on Responsible Sourcing.
- Dimexon will immediately suspend or discontinue engagement with counterparties where there is a reasonable risk of involvement in, or linkage to, any party that supports, facilitates, or is complicit in acts of torture, cruel, inhuman or degrading treatment, forced or compulsory labour, abuse or sexual violence, child labour, or war crimes. Dimexon will immediately suspend or discontinue engagement
- Supply chains classified as high-risk where reasonable indications exist that sourcing is connected, either directly or indirectly, to any party providing support to non-state armed groups through the extraction, transport, trade, handling, or export of minerals.

/ 5.9 RESPECT FOR WORKER’S RIGHTS IN UNPRECEDENTED TIMES OF CRISIS

- Dimexon ensures that worker rights are respected even during times of crisis – be it natural as well as manmade.
- All employees will be treated with social and economic dignity and freedom regardless of the position in the company.
- Dimexon will ensure to provide adequate working space to allow employees to perform work without risk to health, safety, and well-being in compliance with applicable safety laws, regulations and industry standards.
- Changes to working hours or wages in accordance with local laws

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- Wages will be just, fair and no less than the country's specific minimum legal requirements.
- Dimexon ensures that workers do not regularly work in excess of the nationally mandated limit on weekly working hours, and that the normal working week complies with applicable local labour laws.
- Where overtime is offered, it will not be compulsory and any refusal by a worker to work overtime will not result in punishment, retaliation or penalization in any way.
- Workers will be compensated for absence due to illness in accordance with applicable national laws.

/ 6 IDENTIFYING AND ADDRESSING HUMAN RIGHTS VIOLATIONS

- In accordance with the position of Dimexon in the supply chain as a manufacturer and trader of diamonds, we have adopted and implemented the RJC Human Rights Due Diligence Tool kit where we can identify if any such risk exists in our own operations and subsidiaries and our entire value chain and the same is communicated on the Dimexon website. The due diligence is conducted periodically or as per the requirement in case of commencement of new operations or a merger or acquisition.
- All employees receive training on Human Rights, and a system is in place to allow them to voice concerns or grievances through various channels, including direct communication with their reporting manager, the works committee, the women's wing committee, suggestion or complaint boxes, and employee unions.
- Dimexon is committed to taking appropriate measures to prevent and mitigate potential adverse impacts identified through the due diligence process. Management regularly reviews these measures to ensure that preventive and corrective actions are effectively implemented.
- Dimexon is committed to supporting its value chain partners in taking corrective and preventive measures to address human rights risks. If the mitigating actions or efforts are found to be unsatisfactory, Dimexon will immediately suspend or discontinue

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engagement or employment with any counterparty where a reasonable risk is identified.

- Dimexon complies with all applicable laws in the countries where it operates. In cases where local laws differ from the commitments outlined in this policy, Dimexon adheres to the higher standard. Where legal requirements conflict with the principles of internationally recognized human rights, Dimexon will comply with the law while actively seeking ways to uphold these principles

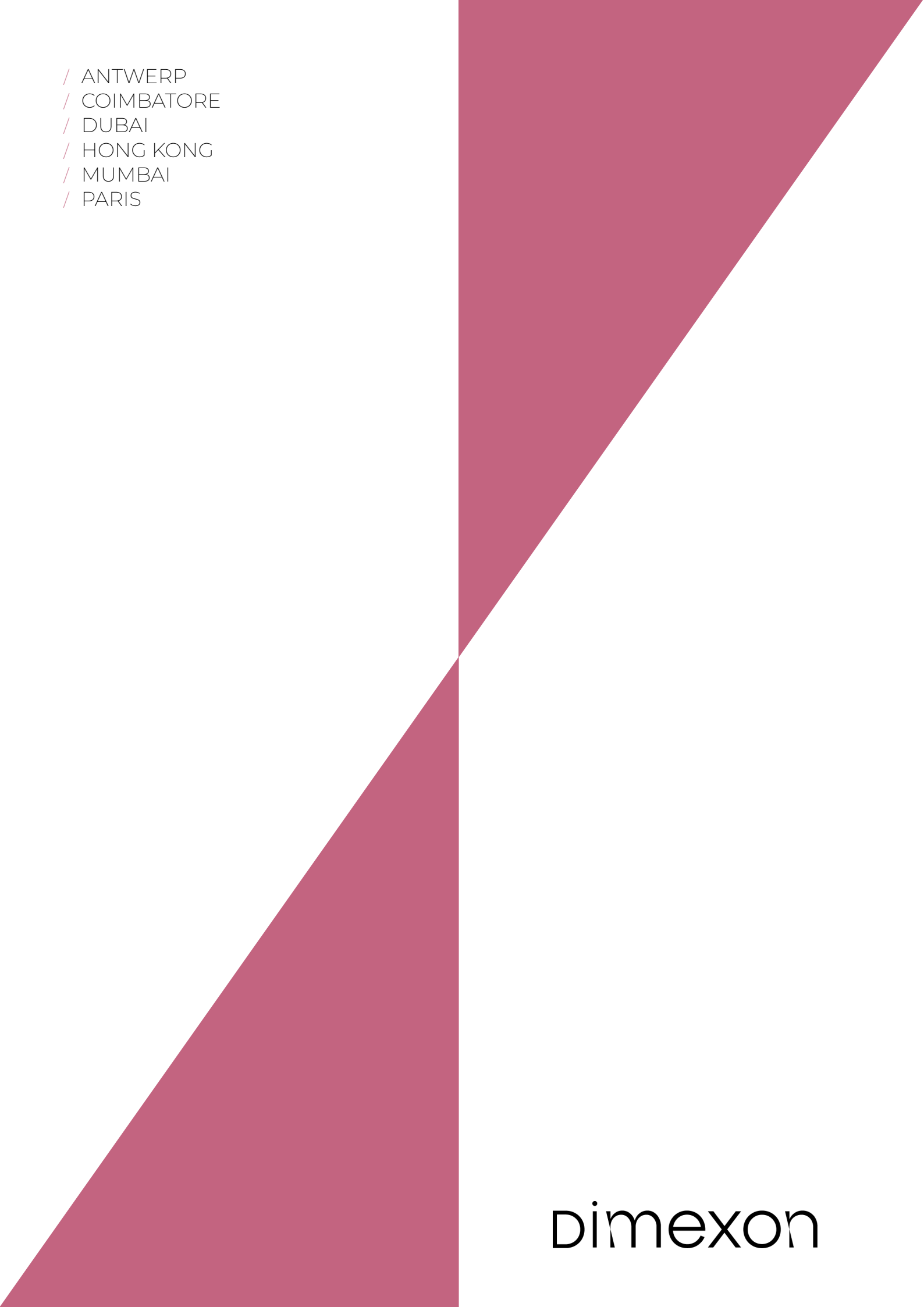
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APPENDIX – A

List of Templates

Following is a list of templates that are relevant for smooth implementation of this policy:

TEMPLATE NUMBER	TEMPLATE DESCRIPTION
DIM-BSM-TEM-19	RJC HUMAN RIGHTS DUE DILIGENCE TOOLKIT
DIM-BSM-TEM-25	SOURCING DUE DILIGENCE CHECKLIST



/ ANTWERP
/ COIMBATORE
/ DUBAI
/ HONG KONG
/ MUMBAI
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